

# 銘傳大學八十八學年度轉學生招生考試

八月四日 第四節

資管、企管 轉三

## 會計學(一) 試題

### 一、是非題(20%)

- ( )1.會計與簿記之區別，簿記是會計之記帳技術部份，而會計則為會計原理。
- ( )2.定期儲蓄存款及普通定期存款，均無隨時自由動用之特質，故在會計上不能視為現金。
- ( )3.公司債溢價為發行公司之利益，公司債折價為發行公司之損失。
- ( )4.寄銷品存放承銷人店中，應為承銷人之存貨。
- ( )5.企業購進本公司的股票，應作為資本的減少處理，而不應作為有價證券處理。
- ( )6.企業籌備期間支出的各項費用，應作為資本支出。
- ( )7.以零佣金支付費用後，並不在日記簿內借記費用，貸記零用金。
- ( )8.現售固定資產，足以使流動比率上升。
- ( )9.公司持有他公司股票，如年終時該股票上漲，即可列為公司之收益，下跌時列為損失。
- ( )10.同一企業內，所有資產必須採用相同的折舊方法。

二、仁愛公司於86年間發行五年一期之公司債一種，附年息8%，每半年付息一次，86年、87年與公司債有關之各科目餘額如下：

	<u>86年底調整前</u>	<u>86年底調整後</u>	<u>87年底調整前</u>
應付公司債	\$300,000	\$300,000	\$300,000
公司債溢價	5,800	5,500	4,800
應付公司債利息	4,000	10,000	0
利息費用	0	5,700	13,000

試作：請根據上列資料回答下列問題(20%)

- (1)公司債所載之發行日期。
- (2)公司債實際之出售日期(所有債券一次出售)
- (3)公司債付息日期。
- (4)公司債到期日期。
- (5)87年底調整分錄。

三、Norton Construction Company purchased a cement mixer on January 1, 20+1, for \$14,500. The mixer was expected to have useful life of five years and a residual value of \$1,000. The company engineers establish that the mixer would have a useful life of 7,500 hours. It was used 1,500 hours in 20+1, 2,625 hours in 20+2, 2,250 hours in 20+3, 750 hours in 20+4, and 3375 hours in 20+5. The company's year end is December 31.

**Required: (20%)**

1. compute the depreciation expense and carrying value for 20+1 to 20+5, using the following three methods:  
(a)straight-line, (b)production, and (c)double-declining balance
2. Prepare the adjusting entry to record the depreciation for 20+1 calculated in 1 (a).
3. Show the balance sheet presentation for the cement mixer after the entry in 2 on December 31, 20+1.

四、 You have been reviewing the past 4 years of inventory records of Weston Co. Your investigation has revealed the following errors:

- a. Ending inventory for 1996 was overstated by \$25,200 because goods purchased FOB destination Were included.
- b. Sales for 1997 were overstated by \$20,000 because sales shipped to customers FOB destination were included. (These goods had not been included in cost of goods sold for 1998.)
- c. Ending inventory for 1997 was overstated by \$6,000. The cost of goods in on consignment was inadvertently included in ending inventory.
- d. Ending inventory for 1998 were understated by \$9,000. Employee had Failed to count one bin of merchandise.
- e. Purchases for 1998 were overstated by \$10,400. A clerk recorded one purchase invoice twice.
- f. Ending inventory for 1999 was understated by \$4,000. Goods out on consignment were not Included.

The reported net income (net loss) for each year as following :

1996	\$90,000
1997	\$64,200
1998	\$42,000
1999	(\$6,000)

**Required:** calculation of the correct net income for each of the 4 years. (20%)

五、 The income statement for the year ended December 31, 1998, for ABC Manufacturing Company contains the following condensed information:

Revenues		\$6,583,000
Operating expenses(excluding depreciation)	\$4,920,000	
Depreciation expense	<u>880,000</u>	<u>5,800,000</u>
Income before income taxes.		\$783,000
Income tax expense		<u>353,000</u>
Net income		<u><u>\$430,000</u></u>

Included in operating expenses is a \$24,000 loss resulting form the sale of machinery. The following Balance are reported on ABC's comparative balance sheet at December 31:

	<u>1998</u>	<u>1997</u>
Accounts receivable	\$775,000	\$610,000
Inventories	834,000	867,000
Accounts payable	521,000	501,000

Income tax expense of \$353,000 represents the amount paid in 1998.

**Required: (20%)**

- (1) Prepare the cash flows form operating activities section if the cash flows using the indirect method.
- (2) Prepare the cash flows form operating activities section of the statement of cash flows using the direct method.

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