

銘傳大學九十學年度轉學生招生考試

七月三十日 第四節

企管 轉三

會計學(一) 試題

*可使用計算機

一、選擇題：(20%)

- 試找出下列對於在本期間因結束一部門，期營運及處分資產所發生的損失，如何處置？
 - 做為繼續經營的一部分。
 - 做為非繼續經營的一部分。
 - 最為非常項目
 - 做為前期項目。
- 一公司有期初存貨 1,000 單位，每單位成本 10 元，在 5 月 1 日購入 1,000 單位，單位成本 11 元，在 9 月 1 日購入 1,000 單位，單位成本 12 元，如果在年度中銷售 2,000 單位，則該公司會記載銷貨成本(A 項)，如果(B 項)之存貨評價無法使用：

A 項	B 項	A 項	B 項
a. 22,000 元	後進先出	b. 23,000	加權平均
c. 21,000 元	先進先出	d. 22,000	先進先出
- 若期末存貨因盤點錯誤致短估，則銷貨成本將如(表 A)淨利將如(表 B)。

表 A	表 B	表 A	表 B
a. 短記	短記	b. 短記	多記
c. 多記	短記	d. 多記	多記
- A 公司流動資產共 400 元，其中現金 200 元，應收帳款 100 元及存貨 100 元，長期借款 200 元，應付帳款 100 元，應付票據 75 元，六個月內到期，則此公司之速動比率(酸性比率)為：
 - 0.80
 - 1.29
 - 1.71
 - 2.29
- 在其他條件均等之下，客戶的銀行對帳單上之現金餘額會少於客戶自己的帳載現金餘額之情況，在下列何狀況下會發生？
 - 在途存款
 - 未兌現支票
 - 客戶自己尚未紀錄利息收入
 - 銀行誤將其他客戶的存款記入客戶帳戶
- 會計期間劃分之目的在於：
 - 簡化帳物處理
 - 便於了解經營成果
 - 助於分工合作
 - 以上皆非
- 銘傳公司期末漏記應付租金之調整，則其影響為：
 - 負債與業主權益高列
 - 負債與業主權益低列
 - 負債低列、業主權益高列
 - 負載高列、業主權益低列
- 賒購商品\$10,000，商業折扣 10%，付款條件 1/10、n/30，公司未在 10 天內付款金額為：
 - 4,800
 - \$8,820
 - \$9,000
 - \$10,000

9. 下劣勢鴻基公司的部分帳戶金額，其期末存貨應為多少？

期初存貨	\$50,000	本期進貨	\$170,000
銷貨收入	\$180,000	銷貨毛利	\$60,000

a. \$60,000 b. \$100,000 c. \$120,000 d. \$160,000

10. 若公司債以折價發行，且採有效利率法攤銷，則：

- 早期之利息費用會低於後期之利息費用
- 早期之利息費用會高於後期之利息費用
- 利息費用等於每期付息金額
- 利息費用低於每期付息金額

二、 Cizer Products Company has been disappointed with its operating results for the past two years. As the accountant for the company, you have the following information available to you. (21%)

	20*3	20*2
Current Assets	\$ 45,000	\$ 35,000
Total Assets	145,000	110,000
Current Liabilities	20,000	10,000
Long-Term Liabilities	20,000	-----
Owner's Equity	105,000	100,000
Net Sales	262,000	200,000
Net Income	16,000	11,000

Total assets and owner's equity at the beginning of 20*2 were \$90,000 and \$80,000, respectively.

Required:

- Compute the following measures of liquidity for **20*3**: (a) working capital and (b) the current ratio.
- Compute the following measures of profitability for **20*2**: (a) profit margin, (b) asset turnover, (c) return on assets, (d) debt to equity, and (e) return on equity.

三、 Presented below are selected transactions for the Anna Mossity Company during September of the current year. Anna Mossity Company uses the perpetual inventory system(永續盤存制). (24%)

Sept. 2 Purchased delivery equipment on account for \$28,000.

4 Purchased merchandise on account from Carol Ling Company at a cost of \$50,000, terms FOB shipping point, 2/10, n/30.

5 Paid freight charges of \$2,000 on merchandise purchased from Carol Ling Company on September 4.

5 Returned damaged goods costing \$7,000 received from Carol Ling Company on September 4.

6 Sold merchandise to Sal A. Mander Company costing \$15,000 on account for \$21,000, terms 1/10, n/30.

14 Paid Carol Ling balance due related to September 4 transaction.

15 Purchased supplies costing \$4,000 for cash.

16 Received balance due from Sal A. Mander Company.

18 Purchased merchandise for cash \$6,000.

22 Sold to Wayne E. Weather Company on account for \$28,000 inventory costing \$20,000, terms

1/10, n/30.

Required:

Journalize the September transactions.

- 四、 The following accounts and related balances of Borzhov, Inc., are arranged in no particular order. (23%)

Accounts receivable, net.....	\$46,000	Interest expense.....	\$ 6,100
Paid-in capital in excess of par- Common.....	19,000	Property, plant, and equipment, net.....	261,000
Accrued liabilities.....	26,000	Common stock, \$1 par, 500,000 shares authorized, 236,000 shares issued.....	236,000
Long-term note payable.....	42,000	Prepaid expenses.....	10,000
Inventory.....	81,000	Revenue from donation.....	6,000
Dividends payable.....	9,000	Common stockholder's equity, June 30, 19x1.....	222,000
Retained earnings.....	?	Net income.....	31,000
Accounts payable.....	31,000	Total assets, June 30, 19x1.....	404,000
Trademark, net.....	9,000	Cash.....	13,000
Preferred stock, \$0.10, no-par, 10,000 shares authorized and issued.....	27,000		

Required:

Prepare the company's classified balance sheet in the account format at June 30, 19x2. Use the accounting equation to compute Retained Earnings.

- 五、 設第一公司在中小企業銀行開例一支票存款帳戶，於五月二日收到4月份的銀行對帳單，上面記載餘額為\$20,963 而公司帳上餘額為\$15,793。經仔細核對銀行對帳單中「存入」欄之記載與公司帳上之存款紀錄，及對帳單中「支付」蘭嶼公司帳上之付款紀錄，發現：(12%)

1. 3月份交由銀行託收之一張票據\$3,000 因存款不足而退票。
2. 公司4月29日存入票據\$3,000 銀行尚未入賬。
3. 公司4月29日存入一張票據\$3,000 因存款不足而退票。
4. 銀行逕行扣減4月份手續費\$200。
5. 簽發之支票有三張持票人仍未持往銀行兌現，金額合計\$5,640。
6. 銀行對帳單中有一張以對付之支票金額為\$968，經查公司帳上誤記為\$698。

是編製銀行調節表

〈 試題完 〉