

* 可使用計算機

一、選擇題 (20%)

1. 企業在正常情形下，由支付現金購買商品，到商品出售，最後收到現金為止，這段期間稱為：①營業週期 ②會計期間 ③經濟循環 ④決算期間。
2. 表示某企業在某一段期間營業成果的報表，是：①資產負債表 ②損益表 ③資本變動表 ④現金流量表。
3. 會計資訊判斷的主要準則所依據，是根據：①預測價值 ②一貫性 ③比較性 ④決策有用性。
4. 甲公司於 5 月 1 日向乙公司賒購商品\$25,500，付款條件 2/10, n/30，5 月 3 日乙公司同意退回瑕疵商品\$500，若甲公司於 5 月 11 日償付貨欠，所支付的現金，應是：①\$24,500 ②\$24,990 ③\$20,400 ④\$20,000。
5. 編製銀行調節表時，對於以前月份所開出支票之處理，其正確處理為：①不論兌現與否均需調節 ②已兌現者不需調節，未兌現者仍需調節 ③不論兌現與否均不需調節 ④已兌現者需調節，未兌現者不需調節。
6. 企業對於試算表的編製時間，應是：①半年一次 ②一年一次 ③每月一次 ④視需要而編製。
7. 在現金股利的會計處理程序中，何時須作分錄？①宣告日、基準日及發放日 ②基準日及發放日 ③宣告日及發放日 ④宣告日及基準日。
8. 開立一張支票補充\$300之零用金，在零用金保管員手中，有零用金支出收據共計\$256與現金\$40，在記錄此張支票的分錄，應作：①貸記「現金」\$256 ②借記「零用金」\$256 ③借記「現金短溢」\$4 ④貸記「零用金」\$4。
9. 應付股票股利在資產負債表上，所應列示之處，應屬：①流動負債項下 ②股東權益項下 ③遞延負債項下 ④長期負債項下。
10. 在結帳分錄與過帳後，其餘額為零的科目，應為：①廣告用品 ②服務收入 ③預付保險費 ④累計折舊。

二、簡答題 (25%)

1. Determine the amounts that correspond to the letters by completing the following independent sets of financial statement. (Assume no new investments by the owners.) (12%)

	Set A	Set B
Income Statement		
Revenues	\$ 2,200	\$ (7)
Expenses	(1)	10,400
Net income	\$ (2)	\$ (8)
Statement of Owner's Equity		
Beginning Balance	\$ 5,800	\$ 30,800
Net Income	(3)	3,200
Less Withdrawals	400	(9)
Ending Balance	\$ 6,000	\$ (10)
Balance Sheet		
Total Assets	\$ (4)	\$ 42,000
Liabilities	\$ 3,200	\$ 10,000
Owner's Equity	(5)	(11)
Total liabilities and Owner's Equity	\$ (6)	\$ 12)

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2. On July 1, 2002, Cheng Co. pays \$30,000 to Wan Insurance Co. for a 3-year insurance contract. Both companies have fiscal years ending December 31. For Cheng Co., Journalize the entry on July 1 and the adjusting entry on December 31, 2002. (5%)

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3. Assume the following data with regard to inventory for Alexis Company: (8%)

Aug. 1	Inventory	80 units @ \$10 per unit	\$ 800
8	Purchase	100 units @ \$ 11 per unit	1,100
22	Purchase	<u>70 units @ \$12 per unit</u>	<u>840</u>
	Goods Available for Sale	250 units	
Aug. 15	Sale	90 units	<u>\$ 2,740</u>
28	Sale	<u>50 units</u>	
	Inventory, August 31	<u>110 units</u>	

Assuming that the inventory consists of 60 units from the August 8 purchase and 50 units. From the purchase of August 22, calculate the cost of ending inventory and cost of goods sold.

三、On September 1, Mayes Corporation's stockholders' equity is as follows. (25%)

Common stock, \$10 par value	\$300,000
Paid-in capital in excess of par value	30,000
Retained earnings	<u>90,000</u>
Total stockholders' equity	<u>\$420,000</u>

On September 1, Mayes declares and distributes a 10% stock dividend when the market value of the stock is \$18 per share.

Required:

1. Compute the book value per share (a) before the stock dividend and (b) after the stock dividend.
2. Indicate the balances in the three stockholders' equity accounts after the stock dividend shares have been distributed.

四、The condensed single-step income statement of Union Chemical Company, a distributor of farm fertilizers and herbicides, appears as follows: (30%)

Sales		\$650,000
Less: Cost of Goods Sold	\$380,000	
Operating Expenses (including depreciation of \$41,000)	190,000	
Income Taxes	<u>20,000</u>	<u>590,000</u>
Net Income		<u>\$ 60,000</u>

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Selected accounts from the company's balance sheets for 2002 and 2001 are as follows:

	<u>2002</u>	<u>2001</u>
Accounts Receivable	\$120,000	\$85,000
Inventory	42,000	51,000
Prepaid Expenses	13,000	9,000
Accounts Payable	48,000	36,000
Accrued Liabilities	3,000	5,000
Income Taxes Payable	<u>7,000</u>	<u>6,000</u>

Required:

Prepare the operating activities section of the statement of cash flows using the indirect method.

試題完