

*可使用的計算機

一、觀念選擇題 (20%)

1. Which of the following qualitative characteristics may have to be sacrificed in order to achieve timeliness?
 - a. relevance
 - b. reliability
 - c. comparability
 - d. predictive value
2. A change from LIFO to FIFO should be accounted for
 - a. by footnote disclosure only
 - b. by cumulative effect adjustment
 - c. currently and prospectively
 - d. by prior period restatement
3. In a statement of cash flows, which of the following events would be classified as a financing activity?
 - a. purchase of a trading security
 - b. payment of interest on a loan
 - c. payment of cash dividends to stockholders
 - d. b and c are both financing activities
4. Which of the following would *not* result in a permanent difference between pretax financial income and taxable income?
 - a. product warranty costs
 - b. premiums paid for life insurance policies on officers of the company
 - c. interest revenue received from investments in municipal bonds
 - d. percentage depletion in excess of cost depletion on wasting assets
5. Realization occurs when
 - a. revenues have been earned
 - b. noncash resources are converted to cash or rights to cash
 - c. an item is formally recorded in the books
 - d. an item is reported in a company's financial statements
6. When calculating earnings per share, dividends declared on non-cumulative preferred stock, but not paid, should be
 - a. added to net income in the earnings per share numerator
 - b. excluded from the earnings per share numerator
 - c. deducted from net income in the earnings per share numerator
 - d. deferred from the earnings per share numerator until paid

中級會計學 試題 (限用答案本作答)

7. Which of the following is *not* part of the stockholders' equity section of the balance sheet?
- working capital
 - contributed capital
 - treasury stock
 - retained earnings
8. Which of the following regarding trading securities is correct?
- Trading securities are reported at cost on the balance sheet date, and unrealized holding gains and losses are included in income of the current period.
 - Trading securities are reported at fair values on the balance sheet date, and unrealized holding gains and losses are included in income of the current period.
 - Trading securities are reported at fair values on the balance sheet date, but unrealized holding gains and losses are *not* included in income of the current period.
 - Trading securities are reported at cost on the balance sheet date, but unrealized holding gains and losses are *not* included in income of the current period.
9. The factors involved in computing periodic depreciation charges for an asset do *not* include the
- method of cost allocation
 - current value of the asset
 - service life
 - residual value of the asset
10. Which statement regarding income concepts is *not* true?
- Revenues and expenses are more consistent with the transactional approach to income measurement than with the capital maintenance concept.
 - The capital maintenance approach to income measurement does not have to rely on historical cost.
 - The capital maintenance approach to income measurement is the approach used in accounting today.
 - The transactional approach to income measurement is applied using the accrual basis of accounting.

二、(20%)

廣聯公司在審核在途存貨時發現以下各項目，請指出各該項目是否應包含於 94 年 12 月 31 日的存貨餘額內，並說明其理由：注意：未說明理由者，不予計分

- 一部應客戶要求而製造完成的機器於 94 年 12 月 30 日尚置於貨運站中，帳單則於同日寄至客戶手中，該部機器於 95 年 1 月 4 日裝船。
- 95 年 1 月 6 日收到一批進貨，並於 1 月 7 日記入進貨簿中。發票記載該批存貨係於 94 年 12 月 31 日裝船，條件為起運點交貨。
- 實地盤點時發現貨運站中有一批貨品上印有「正待運貨通知」，客戶訂單日期為 94 年 12 月 18 日，該批貨品於 95 年 1 月 10 日裝船運出並寄出帳單。

中級會計學 試題 (限用答案本作答)

- (4) 94 年 12 月 28 日收到存貨一筆，該發票尚在進貨代理商手中，發票上印有「寄銷品」字樣。
 (5) 95 年 1 月 3 日收到存貨一筆，發票記載貨品係於 94 年 12 月 29 日裝船，條件為目的地交貨。

三、(20%)

華隆公司 94 年 12 月 31 日資產負債表上有一專利權 A，其取得日期為 91 年 4 月 1 日，取得成本為 \$3,240,000，取得時估計年限為 12 年，95 年底，由於專利權 A 所生產的產品銷路降低，公司擔心專利權 A 價值可能已減損，乃進行評估，該專利權的產品未來只能存續 4 年，每年淨現金流入為 \$450,000 (假設在年底發生)。設合理的折現率為 10% (4 年期，10%，1 元之年金現值: 3.169865)。

試作：

- (1) 計算華隆公司 94 年及 95 年 12 月 31 日專利權 A 的帳面金額。
 (2) 作華隆公司 95 年 12 月 31 日專利權 A 的攤銷及減損分錄。

四、(20%)

正中公司於 94 年 1 月 1 日發售面值 \$1,000，利率 11%，5 年期的公司債，計 1,500 張，發售時的有效利率為 9%。利息係於每年 12 月 31 日支付。中央公司按利息法攤銷溢折價，並於 95 年 12 月 31 日以 \$1,582,500 的價格買回所有公司債。

1 元之複利現值

N	9%	11%
5	0.649931	0.593451

1 元之年金現值

N	9%	11%
5	3.889651	3.695897

試作：

上述事項自 94 年 1 月 1 日至 95 年 12 月 31 日所有之交易分錄。

五、(20%)

東台公司 94 年財務資料如下：

營運收入	\$875,000
營運費用(不含所得稅費用)	450,000
所得稅率	25%
全年度流通在外普通股	22,000 股

94 年 1 月 1 日有認股權流通在外，可以每股 \$20 價格購買公司普通股 10,000 股，94 年間普通股平均市價是每股 \$25。在 94 年度東台公司帳上有面值 \$200,000，8% 可轉換公司債(利息費用已列入營運費用中)全年流通在外，原按平價發行，每 \$1,000 可轉換普通股 5 股。

試作：

計算東台公司 94 年度基本每股盈餘及稀釋每股盈餘。

試題完