

* 可使用計算機

(一) Kreme Company's income statement contained the condensed information below:

Kreme Company Income Statement For the Year Ended December 31, 2004		
Revenues		\$970,000
Operating expenses, excluding depreciation	\$624,000	
Depreciation expense	60,000	
Loss on sale of equipment	<u>16,000</u>	<u>700,000</u>
Income before income taxes		270,000
Income tax expense		<u>40,000</u>
Net income		<u><u>\$230,000</u></u>

Kreme Company's balance sheet contained these comparative data at December 31.

	<u>2004</u>	<u>2003</u>
Accounts receivable	\$65,000	\$60,000
Accounts payable	41,000	33,000
Income taxes payable	11,000	7,000

Accounts payable pertain to operating expenses.

Instructions (20%)

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

(二) 大有公司在 92 年 1 月 1 日以 \$2,465,000 發行票面金額

\$2,400,000，利率 7% 的公司債，該公司債將於 94 年 12 月 31

日到期，有效利率 6%，利息在每年 6 月 30 日及 12 月 31 日

支付。

試作：(18%)

(1) 公司債發行日之分錄。

(2) 按有效利息法做 92 年 6 月 30 日及 12 月 31 日支付利息及

攤銷分錄。

本試題兩面印刷

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(三) 銘傳公司設備資產之資料如下:

資產	取得日	成本	耐用年限	殘值
A	89/7/1	\$ 6,000	6 年	\$ 0
B	91/5/1	7,600	4 年	1,000

各項資產於 93 年交換新資產情形如下表:

資產	處分日	新資產		舊資產
		公平市價	給付現金	公平市價
A	93/1/1	\$ 4,200	\$ 2,000	\$ 2,200
B	93/12/31	6,000	3,575	2,425

所有資產均採直線法折舊。

試作: (20%)

各項資產之交換分錄。(假設 A 資產係交換同類資產, B 資產係交換不同類資產)

(四) List below are the income statement accounts from the

Dec.31,2004, unadjusted and adjusted trial balances of AA Company. Review the trial balances and prepare the adjusting entries that were made on Dec.31,2004. (18%)

	Dec.31, 2004	
	Unadjusted Trial Balance	Adjusted Trial Balance
Service Fees Earned	\$65,000	\$65,000
Advertising Fees Earned	14,700	16,300
Salary Expense	7,300	8,100
Office Supplies Expense	----	2,070
Insurance Expense	----	410
Interest Expense	600	660
Depreciation Expense	----	2,400

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(五) Multiple Choice: (24%)

1. On Dec.31, 2004, Vance Co.'s Allowance for Uncollectible Accounts has a debit balance of \$4,000. The aging of receivables schedule for 2004 states that \$7,500 of accounts are expected to be uncollectible. Vance's uncollectible accounts expense for 2004 is:
 - a. \$11,500
 - b. \$7,500
 - c. \$4,000
 - d. \$3,500
2. Which of following statements about small stock dividends is true?
 - a. A debit to Retained Earnings for the par value of the shares issued should be made.
 - b. A stock dividend decreases total stockholders' equity.
 - c. Market value per share should be assigned to the dividend shares.
 - d. A stock dividend ordinarily will have no effect on book value per share of stock.
3. Which of the following transactions requires two entries when the perpetual inventory method is used?
 - a. Purchase of merchandise from supplier
 - b. Return of merchandise to supplier
 - c. Payment of freight on merchandise purchased
 - d. Sale of merchandise to customer
4. 有關備供出售證券投資之未實現持有損益，應如何處理？
 - a. 列於資產負債表中之流動負債項下
 - b. 列於損益表中之其他損益項下
 - c. 列於資產負債表中之股東權益項下
 - d. 以上皆非
5. 公司對長期股票投資採用權益法處理時，下列那一種是適當的會計方法？
 - a. 被投資公司宣告現金股利時，投資公司即須記錄投資收益
 - b. 被投資公司宣告股票股利時，投資公司即須記錄投資收益
 - c. 被投資公司有經營收益時，投資公司即須記錄投資收益
 - d. 投資公司在每一計期間終了，即須用「成本與市價孰低法」評估長期股票投資
6. 9月10日開出的支票，若9月30日仍未兌現，則公司9月30日之調整分錄應為：
 - a. 借「現金」
 - b. 貸「現金」
 - c. 借「應付帳款」，貸「現金」
 - d. 不需做任何調整

試題完