

# 東吳大學 103 學年度轉學生(含進修學士班轉學生)招生考試試題

第 1 頁，共 6 頁

系級	企業管理學系二年級	考試時間	100 分鐘
科目	會計學	本科總分	100 分

一、選擇題(75分，每題3分):請在答案卷第一頁，依下列格式，將各題答案寫入格內。

1.	6.	11.	16.	21.
2.	7.	12.	17.	22.
3.	8.	13.	18.	23.
4.	9.	14.	19.	24.
5.	10.	15.	20.	25.

1. Accounting is the information system that provides information to various users. What process(es) does this include?

- A) measuring business activity
- B) processing the data into reports
- C) communicating the results to decisions makers
- D) all of the above

2. Which of the following is a correct accounting equation?

- A) Assets + Liabilities = Owner's equity
- B) Assets + Revenue = Owner's equity
- C) Assets = Liabilities + Owner's equity
- D) Assets + Revenue = Liabilities + Expenses

3. Accounts receivable is an example of which of the following?

- A) An accrued expense
- B) A prepaid expense
- C) Accrued revenue
- D) Unearned revenue

4. Plant assets are long-lived tangible assets used in the operation of a business. The allocation of a plant asset's cost to expense is which of the following?

- A) Revenue allocation
- B) Depreciation
- C) Historical cost
- D) The revenue principle

5. Which of the following assets is the most liquid?

- A) Inventory
- B) Accounts Receivable
- C) Cash
- D) Prepaid expenses

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6. The accountant for Barnes Services failed to make an adjusting entry to record \$7,000 of depreciation expense. Which of the following is true?

- A) Total revenue is overstated.
- B) Total revenue is understated.
- C) Total expenses are overstated.
- D) Total expenses are understated.

7. Which of the following reports a company's results of operations?

- A) Income statement
- B) Statement of owner's equity
- C) Balance sheet
- D) Adjusted trial balance

8. Which of the following accounts will be closed by crediting the Income Summary?

- A) Accumulated Depreciation
- B) Depreciation Expense
- C) Accounts Payable
- D) Service Revenue

9. Which of the following is NOT a long-term asset?

- A) Land
- B) Accounts receivable
- C) Buildings
- D) Equipment

10. Which of the following does "FOB Shipping Point" mean?

- A) The seller pays the transportation costs.
- B) The buyer pays the transportation costs.
- C) Both A and B are true
- D) Neither A nor B are true.

11. Which of the following is subtracted from sales revenue to arrive at net sales revenue?

- A) Cost of goods available for sale
- B) Cost of goods sold
- C) Sales discounts and sales returns and allowances
- D) Operating expenses

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12. Which of the following is represented by the inventory account on the balance sheet?

- A) Beginning inventory
- B) Cost of merchandise available for sale
- C) Cost of goods sold
- D) Ending inventory

13. Under which of the following inventory costing methods is ending inventory based on the cost of the oldest purchases?

- A) Specific unit cost
- B) Average cost
- C) Last in first out
- D) First in first out

14. A company purchased 100 units for \$20 each on January 31. It purchased 100 units for \$30 on February 28. It sold 150 units for \$45 each from March 1 through December 31. If the company uses the average cost inventory costing method, which of the following amounts will be the amount of inventory on the December 31 balance sheet?

- A) \$1,000
- B) \$1,250
- C) \$1,500
- D) \$2,250

15. Which of the following is NOT considered a plant asset?

- A) Land
- B) Building
- C) Copyright
- D) Equipment

16. Which of the following will happen to a stockholder's percentage ownership in the stock of a corporation when the corporation declares a stock dividend?

- A) The stockholder's percentage ownership increases.
- B) The stockholder's percentage ownership decreases.
- C) The stockholder's percentage ownership can increase or decrease.
- D) The stockholder's percentage ownership stays the same.

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17. Which of the following is TRUE of dividends?

- A) Dividends are a distribution of cash or other assets to the stockholders.
- B) Dividends decrease both the assets and the total stockholders' equity of a corporation.
- C) Dividends increase retained earnings.
- D) Both A and B are correct.

18. Which of the following is the amount a person would invest now to receive a greater amount in the future?

- A) Stated interest rate
- B) Present value
- C) Market interest rate
- D) Future value

19. A corporation has \$40,000 of retained earnings at the beginning of the period. The company has net income of \$5,000 and pays dividends of \$30,000 during the period. What is the balance in retained earnings at the end of the period?

- A) \$ 5,000
- B) \$15,000
- C) \$25,000
- D) \$35,000

20. Which of the following are created by operating activities?

- A) Revenues and expenses are created by operating activities.
- B) An increase in common stock is created by operating activities.
- C) An increase in long-term debt is created by operating activities.
- D) Both A and B are created by operating activities.

21. Which of the following measures a company's success in using assets to earn income?

- A) Net income measures a company's success in using assets to earn income.
- B) Taxable income measures a company's success in using assets to earn income.
- C) The rate of return on total assets measures a company's success in using assets to earn income.
- D) The rate of return on stockholders' equity measures a company's success in using assets to earn income.

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22. Under which of the following categories would Inventory appear?

- A) Long-term liabilities
- B) Long-term assets
- C) Current assets
- D) Current liabilities

23. Which of the following items should be depreciated?

- A) Land
- B) Tangible property, plant, and equipment other than land
- C) Intangible property
- D) Natural resources

24. Lexis Company purchased equipment on January 1, 2005 for \$35,500. The estimated useful life of the equipment was 7 years and the estimated residual value was \$4,000. After using the straight-line method of depreciation for 3 years, the estimated useful life was revised to 9 years on January 1, 2008. How much is depreciation expense for 2008.

- A) \$2,000
- B) \$2,444
- C) \$3,000
- D) \$3,667

25. A \$20,000, 90-day, 8% note payable was issued on November 1, 2015. Using a 360 -day year, what is the amount of accrued interest on December 31, 2015?

- A) \$133
- B) \$200
- C) \$267
- D) \$800

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## 二、(請將答案寫在第二頁，15 分)

Match the following ratio functions with the ratio.

- a. The amount of net income earned for each share of the company's common stock
- b. The number of times operating income can cover interest expense.
- c. The ability to pay all current liabilities if they come due immediately.
- d. The percentage of a stock's market value returned to stockholders as dividends each period.
- e. The ability to collect cash from credit customers.
- f. The ability to pay current liabilities with current assets.
- g. The market price of \$1 of earnings.
- h. The recorded accounting amount for each share of common stock outstanding.
- i. The percentage of assets financed with debt.
- j. The percentage of each sales dollar earned as net income.

1. \_\_\_\_\_ Rate of return on net sales
2. \_\_\_\_\_ Accounts receivable turnover
3. \_\_\_\_\_ Debt ratio
4. \_\_\_\_\_ Current ratio
5. \_\_\_\_\_ Price / earnings ratio

## 三、(請將答案寫在第三頁，10 分)

Indicate whether the following accounts are (a) closed with a debit, (b) closed with a credit, or(c) not closed.

Number	Answer (a, b, or c)	Account
1		Sales Revenue
2		Sales Returns and Allowances
3		Salary Expense
4		Inventory
5		Depreciation Expense