

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 9 頁

系級	商學(進修學士班)三年級	考試時間	100 分鐘
科目	會計學	本科總分	100 分

請依題目順序及下列格式在答案卷上作答。

記分欄	題號	作 答 區							
	(一)	(1)		(6)		(11)			
		(2)		(7)		(12)			
		(3)		(8)		(13)			
		(4)		(9)		(14)			
		(5)		(10)		(15)			
		答 案		計 算 過 程					
	(二)								
	(三)(1)								
	(三)(2)								
	:								
	(七)(1)								
	:								
	(八)(1)								
	:								
	(九)								

(一) 選擇題： (每小題 2 分，共 30 分)

- Which one of the following situations is not a necessary condition for revenue recognition ?
  - (1) Significant risks and rewards associated with ownership of goods have been transferred to the buyer.
  - (2) The seller does not continue assuming responsibility of managing the goods that are sold to the buyer.
  - (3) The seller no longer controls the use of the goods that are sold to the buyer.
  - (4) It is probable that the economic benefits will flow to the seller.
  - (5) The seller should receive cash upon the transfer of goods to the buyer.
- Which one of the following is not an important control associated with cash ?
  - (1) All cash expenditures must be made with prenumbered checks.
  - (2) The cash balance must never fall below the sum of inventory and accounts receivable.
  - (3) All cash receipts must be deposited daily.
  - (4) The handling of cash must be separated from the recording of cash.

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3. Which one of the following statements correctly describes income tax expense ?
- (1) The amount of cash paid for income taxes during the year
  - (2) The amount of income tax owed as of the end of the year
  - (3) The amount of cash that will be paid for income taxes next year
  - (4) The amount of income taxes attributable to the income earned during the year
  - (5) The amount of income taxes payable as reported in a company's income tax return
4. If a company's rate of return on stockholders' equity is substantially higher than its rate of return on assets, the reason is the company has made use of :
- (1) trading on the equity at a loss
  - (2) trading on the equity at a gain
  - (3) Neither (1) nor (2)
  - (4) Both (1) and (2)
5. A recommended internal control procedure for taking physical inventories is that the counting should be done by employees who do not have custodial responsibility for the inventory. This is an example of what type of internal control procedure ?
- (1) Segregation of duties
  - (2) Documentation procedure
  - (3) Independent internal verification
  - (4) Establishment of responsibility
6. Sunny Company uses the percentage of sales basis to record bad debts expense in 2013. It estimates that 2% of net credit sales will become uncollectible. Sales are \$400,000 for 2013, sales returns and allowances are \$18,500, and the allowance for doubtful accounts has a credit balance of \$4,500. How much of bad debts expense should be recorded in 2013 ?
- (1) \$12,130
  - (2) \$8,000
  - (3) \$7,630
  - (4) \$3,500
  - (5) \$3,130
7. A check is written to replenish a \$3,000 petty cash fund when the fund contains receipts of \$2,860 and \$90 in cash. In recording the check,
- (1) Petty Cash should be credited for \$2,910.
  - (2) Cash should be credited for \$2,860.
  - (3) Cash Over and Short should be debited for \$90.
  - (4) None of the above.
8. Which one of the following is an example of an financing activity ?
- (1) Cash payments to purchase debt or equity securities of other entities  
(other than trading securities)
  - (2) Cash payments to stockholders as dividend
  - (3) Cash receipts from dividend revenue
  - (4) Cash receipts from collection of principal on loans made to other entities

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9. Depreciation is a process of :

- (1) valuation. (2) appraisal. (3) cost allocation. (4) cash accumulation.

10. Which one of the following correctly describes the circumstances in which an obligation should be recognized as a liability in the financial statements ?

- (1) The chance of the future event occurring is remote.  
 (2) The chance of the future event occurring is possible.  
 (3) The chance of the future event occurring is probable, but the amount is not estimable.  
 (4) The chance of the future event occurring is slight.  
 (5) The chance of the future event occurring is more likely than not, and the amount can be measured reliably.

11. 甲商店歷年來期末存貨高估和低估之金額如下：100 年低估\$1,000 ，101 年低估 2,000 ，102 年高估\$3,000 ，則各年度存貨計價錯誤對 102 年度淨利之影響為：

- (1) 多計\$5,000 (2) 多計\$4,000 (3) 多計\$1,000 (4) 無影響

12. 下列敘述中正確者為：

A：年數合計法乃平均法的一種。

B：累計折舊之金額與其資產之成本相等時，該資產已無價值，應予以報廢。

C：土地改良物與土地一樣不須按期提列折舊。

D：新購買之機器，因搬運不慎損壞而發生之修理費，應列為機器成本。

- (1) A、B、C、D (2) A、B (3) A (4) 以上皆非

13. 甲、乙二人合夥，約定損益依 3:1 分配。甲、乙之資本額分別為\$70,000 及\$130,000，今丙投入現金\$40,000，取得 1/5 的權益，依商譽法處理後：

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(1) 認列商譽\$10,000

(2) 入夥分錄為：借記現金\$40,000 及商譽\$50,000，貸記丙資本\$90,000。

(3) 甲、乙資本額均會增加

(4) 以上皆非

14. 瑞芳公司以\$850,000 購入一座煤礦，相關的探堪開發成本為\$250,000，估計可開採 100,000 噸，開採後土地殘值為\$50,000。若今年共開採 20,000 噸，支付開採成本\$280,000，出售 16,000 噸，則今年的銷貨成本為：

(1) \$520,000      (2) \$500,000      (3) \$412,000      (4) \$392,000

15. 下列有關「存貨週轉率」與「存貨平均銷售天數」的敘述，何者為非？

(1) 存貨週轉率愈大，表示在其他條件不變的情況下，商品比較容易脫手。

(2) 存貨平均銷售天數愈小，表示存貨水準的管控情況愈好。

(3) 存貨中若含有不良品，則存貨週轉率會變大。

(4) 存貨平均銷售天數愈小，表示存貨週轉率愈大。

(二) (4%)

Sky Company acquires land for \$1,000,000 cash. Additional costs are as follows :

Removal of shed	\$ 6,000	Salvage value of lumber of shed	\$ 1,000
Filling and grading	30,000	Paving of parking lot	170,000
Broker commission	20,000	Closing costs	12,000

What amount should Sky record for the land ?

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**(三) (8%)**

The cash records of KK Company show the following two transactions :

(A)	The June 30 bank reconciliation reported outstanding checks of \$920. During the month of July, KK Company books show that \$17,200 of checks were issued, yet the bank statement showed that \$16,400 of checks cleared the bank in July.
(B)	In September, deposits per the bank statement totaled \$26,700, deposits per books were \$25,400, and deposits in transit at September 30 were \$2,400.

Instructions :

- (1) In situation (A), what were the outstanding checks at July 31 ?
- (2) In situation (B), what were the deposits in transit at August 31 ?

**(四) (5%)**

Hoping Supply bought equipment at a cost of \$600,000 on January 2, 2009. It originally had an estimated life of ten years and a salvage value of \$20,000. Hoping uses the straight-line depreciation method. On December 31, 2012, Hoping decided the useful life likely would end on December 31, 2016, with a salvage value of \$6,000. At the same time, Hoping also decided to change from straight-line method to double-declining-balance method of depreciation. What amount of depreciation expense should Hoping record on December 31, 2012 ?

**(五) (5%)**

乙公司 102 年初流通在外普通股股數為 10,000 股，每股面值為\$10，另於 102 年初發行 3%、累積、非參加之特別股 2,000 股，每股面值\$100，每股清算價值\$110。經查，乙公司尚有資本公積\$250,000，102 年初保留盈餘\$160,000，102 年淨利\$46,000，102 年未宣告發放股利。請問乙公司 102 年底普通股每股帳面金額為何？

(請四捨五入至小數點後第三位)

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(六) (5%)

甲公司 102 年初流通在外普通股股數為 90,000 股，當年 5 月 1 日再發行 6,000 股，10 月 1 日買回 2,000 股庫藏股。此外，在 102 年 9 月 1 日甲公司也發行 6%、累積、非參加之特別股 2,500 股，每股面值 \$20。若 102 年的稅後淨利為 \$133,770。請問 102 年之每股盈餘為何？(請四捨五入至小數點後第三位)

(七) (12%)

Selected comparative statement data for Moon Corporation are presented below. All balance sheet data are as of December 31.

	20x5	20x4
Net sales (including \$50,000 cash sales in 20x4 and 20x5 separately)	\$850,000	\$750,000
Cost of goods sold	510,000	400,000
Expenses (\$150,000 including \$18,000 interest and \$25,000 income taxes)	150,000	?
Net income	190,000	110,000
Net accounts receivable	220,000	150,000
Inventory	98,000	86,000
Total assets	750,000	560,000
Total common stockholders' equity	560,000	364,000

Other information :

1.	Common stock outstanding throughout 20x5 was 60,000 shares.
2.	Cash dividends of \$62,700 were paid, \$10,000 of which were to preferred stockholders in 20x5.

Instructions : Compute the following ratios for 20x5 :

(註：如除不盡，請四捨五入至小數點後第四位。EX：0.41276... = 0.4128 = 41.28%。  
又未寫出單位或單位寫錯，一律不計分。)

(1)	Earnings per share	(4)	Times interest earned
(2)	Payout ratio	(5)	Return on common stockholders' equity
(3)	Asset turnover	(6)	Average days to sell the inventory

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(八) (15%)

The financial statements of Star Company appear below :

STAR COMPANY Comparative Balance Sheet December 31		
<i>Assets</i>	20x8	20x7
Cash	\$ 27,000	\$ 21,000
Accounts receivable – net	34,000	13,000
Inventory	32,000	5,000
Prepaid insurance	2,000	3,000
Investment in Rain Co.	23,000	20,000
Land	25,000	37,000
Building	80,000	80,000
Less : Accumulated depreciation – Building	(11,000)	(6,000)
Equipment	95,000	34,000
Less : Accumulated depreciation – Equipment	<u>(14,000)</u>	<u>(5,000)</u>
	<u>\$293,000</u>	<u>\$202,000</u>
<i>Liabilities and Stockholders Equity</i>		
Accounts payable	\$ 11,000	\$ 17,000
Salaries payable	7,000	6,000
Accrued expenses payable	2,000	5,000
Unearned Revenue	3,000	—
Income tax payable	2,000	1,000
Bonds payable	55,000	75,000
Common stock, \$1 par	110,000	30,000
Retained earnings	<u>103,000</u>	<u>68,000</u>
	<u>\$293,000</u>	<u>\$202,000</u>

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(八) (承上頁)

STAR COMPANY Income Statement For the Year Ended December 31, 20x8		
Sales		\$445,000
Cost of goods sold		<u>(233,000)</u>
Gross profit		\$212,000
Operating expenses :		
Salaries expense	\$56,000	
Depreciation expense	17,000	
Other operating expenses	<u>39,000</u>	<u>(112,000)</u>
Operating income		\$100,000
Revenue from investment in Rain Co.		3,000
Interest expense		(6,000)
Gain on sale of land		4,000
Loss on sale of equipment		<u>(1,000)</u>
Income before income taxes		\$100,000
Income tax expense		<u>(30,000)</u>
Net income		<u>\$ 70,000</u>

Additional information :

1.	Only changes affecting retained earnings are net income and cash dividends.
2.	Star Company owned 30% interest of Rain Company.
3.	Land was sold for cash.
4.	Equipment costing \$20,000 with a book value \$17,000 was sold for cash. In addition, Sky Company purchased equipment for cash.
5.	Bonds of \$5,000 were redeemed at their book value for cash. In addition, some of bonds were converted at face value by issuing 15,000 shares of \$1 par value common stock.
6.	Common stock (\$1 par) of \$65,000 was issued for cash.
7.	Accounts payable pertain to merchandise suppliers.
8.	Unearned revenue was \$3,000 cash received from one customer on December 1, 20x8, for delivering inventory in January, 20x9.

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(八) (承上頁)

Required :

Compute the following amounts which are part components of statement of cash flows of 20x8.

(1)	Cash received from customers	(6)	Cash outflow for purchase of equipment
(2)	Cash paid to suppliers	(7)	Cash inflow from sale of equipment
(3)	Cash paid to employees	(8)	Cash inflow from issuance of common stock
(4)	Cash paid for other operating expenses	(9)	Cash outflow for cash dividends
(5)	Cash inflow from sale of land	(10)	Noncash investing and financing activities

(九) (本題請以中文作答) (16%)

貴陽公司於 98 年 2 月 1 日核准發行年利率 12%，10 年期之公司債\$2,000,000，每年 2 月 1 日及 8 月 1 日各付息一次。該項公司債因故延至 98 年 4 月 1 日才出售，連同應計利息共得現金\$1,976,280，公司債折價採直線法攤銷，貴陽公司於 103 年 2 月 1 日付息後收回面額\$200,000 之公司債，共付現金\$197,760。

(請使用「應付公司債折價」或「應付公司債溢價」科目。)

試作：有關該項公司債於下列日期之分錄：

- (1) 98 年 4 月 1 日，發行公司債
- (2) 98 年 8 月 1 日，支付利息及折價攤銷
- (3) 98 年 12 月 31 日，應計利息及折價攤銷
- (4) 103 年 2 月 1 日，收回公司債