

東吳大學 106 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 4 頁

系級	商學(進修學士班)二年級	考試時間	100 分鐘
科目	會計學	本科總分	100 分

注意事項：

1. 英文題目請以英文作答，中文題目請以中文作答。
2. 請務必在答案卷上以如下格式依序作答。各計算題皆須列出詳細計算過程，否則不予計分。

記分欄 題號 ↓作答區

		答	案	計	算	過	程
	1.						
	2.						
	⋮						

題組 A - 請依據下列資料回答第 1 至 4 題：

The following selected account balances related to the plant asset accounts of Tellus Inc. at the year-end:

	<u>2016</u>	<u>2015</u>
Accumulated depreciation—building	€64,000	€300,000
Accumulated depreciation—equipment	104,000	96,000
Building	750,000	750,000
Depreciation expense	101,500	85,500
Equipment	240,000	300,000
Gain on sale of Equipment	8,000	0
Land	165,000	70,000

Instructions: (16%)

For each of the following activities, (a) determine the amount of any cash inflows or outflows related to the plant asset accounts in 2016, and (b) indicate whether the cash flow is inflow or outflow.

1. Tellus purchased a new parcel of land for cash in 2016. This is the only transaction involving land during the year.
2. Tellus purchased €30,000 of equipment for cash in 2016.
3. Tellus also sold equipment for cash in 2016.
4. Depreciation expense in 2016 was €64,000 on building and €37,500 on equipment.

【注意】：以上四題皆須分別包括 (a) 和 (b) 兩部分答案

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題組 B - 請依據下列資料回答第 5 至 7 題：

In recent years, Lakeshore Transportation purchased four used buses. Because of frequent turnover in the accounting department, a different accountant selected the depreciation method for each bus, and various depreciation methods have been selected. Information concerning the buses is summarized below:

<u>Bus</u>	<u>Date Acquired</u>	<u>Cost</u>	<u>Salvage Value</u>	<u>Useful Life in Years</u>	<u>Depreciation Method</u>
1	1/1/2014	\$ 86,000	\$6,000	5	Straight-line
2	1/1/2014	140,000	10,000	4	Declining-balance
3	1/1/2015	80,000	8,000	5	Unit-of-activity
4	1/1/2015	70,000	4,000	5	Sum-of-the-years'-digit

For the declining-balance method, Lakeshore Transportation uses the double-declining rate. For the units-of-activity method, total miles are expected to be 120,000. Actual miles of use in the first three years were: 24,000, 34,000, and 30,000.

Instructions:

5. Compute the amount of accumulated depreciation on bus No. 2, 3, and 4 at December 31, 2016. (12%)
6. If bus No. 2 was purchased on April 1, instead of January 1, of the year 2014, what is the depreciation expense for this bus in (1) 2014 and (2) 2015? (4%)
7. If bus No. 4 was purchased on April 1, instead of January 1, of the year 2015, what is the depreciation expense for this bus in (1) 2015 and (2) 2016? (4%)

題組 C - 請依據下列資料回答第 8 至 11 題：

Betty Wright, CPA, was asked by the controller of Gore Company to review the accounting records before October financial statements are prepared. Betty reviewed the records and found the following errors.

8. Cash paid on accounts payable for \$910 was recorded as a debit to Accounts Payable \$190 and a credit to Cash \$190.
9. The purchase of supplies on account for \$500 was debited to Equipment \$500 and credited to Accounts Payable \$500.
10. The company paid dividends \$1,500. The bookkeeper debited Accounts Receivable for \$150 and credited Cash \$150.
11. A collection of \$2,000 from a client on account was debited to Cash \$200 and credited to Service Revenue \$200.

Instructions:

Prepare the correcting entries for the above four situations (8. to 11.). (16%)

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第 3 頁，共 4 頁

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題組 D - 請依據下列資料回答第 12 至 13 題：

山友公司於 2015 年 1 月 1 日以每股 \$35 投資樂水公司 3,000,000 股，占該公司股權 30%，購買時並支付手續費用 \$150,000。樂水公司 2015 及 2016 年資料如下：

	淨利	每股現金股利	年底每股市價
2015 年	\$ 35,000,000	\$ 1.2	\$ 35
2016 年	42,000,000	1.5	38

樂水公司除息日訂在每年的 6 月 15 日，並在 6 月 30 日發放現金股利。山友公司續於 2016 年 1 月 3 日增加對樂水公司的投資，以每股 \$36 取得另外 10% 的股權，提高持股比例為 40%，手續費為 \$50,000。

山友公司採權益法處理對樂水公司的長期股權投資。

試作：

- 山友公司 2015 與 2016 年之相關分錄。(16%)
- 計算山友公司這筆對樂水公司的長期股權投資於 2016 年 12 月 31 日之帳面金額。(4%)

題組 E - 請依據下列資料回答第 14 至 17 題：

The financial statements of Lala Land Company appear below:

LALA LAND COMPANY
Income Statement
For the Year Ended December 31, 2016

Sales		\$ 480,000
Cost of goods sold		<u>360,000</u>
Gross profit		120,000
Selling expenses	\$ 48,000	
Administrative expenses	<u>20,000</u>	<u>68,000</u>
Income from operations		52,000
Interest revenue		1,000
Interest expense		<u>(5,000)</u>
Income before income taxes		48,000
Income tax expense		<u>14,000</u>
Net income		<u>\$ 34,000</u>

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LALA LAND COMPANY
Comparative Statements of Financial Position
December 31

<u>Assets</u>	<u>2016</u>	<u>2015</u>
Property, plant and equipment	\$140,000	\$156,000
Less: Accumulated depreciation	<u>60,000</u>	<u>48,000</u>
Merchandise inventory	76,000	70,000
Accounts receivable	36,000	28,000
Cash	<u>52,000</u>	<u>26,000</u>
Total	<u>\$244,000</u>	<u>\$232,000</u>
 <u>Liabilities and Stockholders' Equity</u>		
Ordinary shares	\$ 50,000	\$ 50,000
Retained earnings	66,000	56,000
Bonds payable	40,000	20,000
Accounts payable	58,000	66,000
Income taxes payable	<u>30,000</u>	<u>40,000</u>
Total	<u>\$244,000</u>	<u>\$232,000</u>

All sales and purchases are on account. Accounts payable pertains to merchandise creditors.

Instructions:

Using the financial statements and additional information, compute the following ratios and statistics for the Lala Land Company for 2016. Show all your computations and round to 2 decimal places. (必須列出計算過程，所有比率四捨五入計算至小數二位。)
(16%)

14. Acid-test ratio.
15. Return on ordinary shareholders' equity.
16. Times interest earned.
17. Days in inventory

題組 F - 請依據下列資料回答第 18 至 20 題：

Chon Co. has office furniture that cost \$80,000 and that has been depreciated \$48,000.

Instructions:

Record the disposal under each of the following independent assumptions: (12%)

18. It was scrapped as having no value.
19. It was sold for \$61,000.
20. It was exchanged for similar office furniture. The exchange has commercial substance. The old office furniture has a fair market value of \$25,000 and \$29,000 was paid.