

東吳大學 107 學年度暑假轉學生招生考試試題

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|----|--------------|------|--------|
| 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，中文題目請以中文或英文作答。
2. 各計算題皆須列出詳細計算過程，否則不予計分。如有無法整除之情形者，請依各題目之要求四捨五入計算至整數位或小數點後第二位。

題組 A - 請依據下列資料回答第 1 至 2 題：

Operating data for Savage Garden Company are presented below:

| | 2017 | 2016 |
|-----------------------------------|-----------|-----------|
| Sales | \$780,000 | \$630,000 |
| Sales Returns and Allowance | 30,000 | 30,000 |
| Cost of goods sold | 465,000 | 390,000 |
| Selling expenses | 120,000 | 72,000 |
| Administrative expenses | 60,000 | 54,000 |
| Income tax expense | 22,500 | 24,000 |
| Gain on sale of equipment | 7,500 | 5,000 |
| Net income | 90,000 | 65,000 |

Additional information:

- All sales are credit sales.
- Net receivables were \$65,500 at the end of 2017, and were \$62,500 at the end of 2016.

INSTRUCTIONS:

1. Prepare a schedule showing a vertical analysis for 2017. (8%)
2. Compute the receivables turnover and the average collection period for 2017. (4%)

(所有比率計算至小數二位。)

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題組 B - 請依據下列資料回答第 3 至 5 題：

美聯公司於 2017 年 10 月 1 日有辛拉麵存貨 100 包，每包成本為 \$20。10 月份之進貨及銷貨資料如下：

| | | <u>進貨件數</u> | <u>進貨單價</u> |
|-----------|----|-------------|-------------|
| 10 月 5 日 | 進貨 | 600 | \$22 |
| 10 月 8 日 | 銷貨 | 500 | |
| 10 月 14 日 | 進貨 | 700 | \$24 |
| 10 月 22 日 | 銷貨 | 800 | |
| 10 月 30 日 | 進貨 | 500 | \$25 |

試作： (總成本計算至整數位，單位成本計算至小數二位。)

3. 假設美聯公司採用定期盤存制，且以先進先出法紀錄存貨相關交易，試計算期末存貨之金額。 (4%)
4. 假設美聯公司採用定期盤存制，且以加權平均法紀錄存貨相關交易，試計算期末存貨之金額。 (4%)
5. 前兩題的兩種存貨計價方法中，以何種方法所產生之毛利較低？原因為何？如果進貨的價格持續下跌，你的結論仍舊一樣嗎？ (本題請以文字說明，無需計算) (4%)

題組 C - 請依據下列資料回答第 6 至 8 題：

Lloyd Products is undecided about which base to use in estimating uncollectible accounts. On December 31, 2017, the balance in Accounts Receivable was \$680,000 and net credit sales amounted to \$3,500,000 during 2017. An aging analysis of the accounts receivable indicated that \$36,000 in accounts was expected to be uncollectible. Past experience has shown that about 1% of net credit sales eventually are uncollectible.

INSTRUCTIONS:

6. Prepare the adjusting entries to record estimated bad debts expense using the percentage of sales basis. (4%)
7. Prepare the adjusting entries to record estimated bad debts expense using the percentage of receivables basis, assuming Allowance for Doubtful Accounts has a credit balance of \$3,200 before adjustment. (4%)
8. Prepare the adjusting entries to record estimated bad debts expense using the percentage of receivables basis, assuming Allowance for Doubtful Accounts has a debit balance of \$730 before adjustment. (4%)

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題組 D - 請依據下列資料回答第 9 至 11 題：

Banks Company is considering two alternatives to finance its purchase of a new \$4,000,000 office building.

- a. Issue 400,000 ordinary shares at \$10 per share.
- b. Issue 8%, 10-year bonds at par (\$4,000,000).

Income before interest and taxes is expected to be \$3,000,000. The company has a 30% tax rate and has 800,000 ordinary shares outstanding prior to the new financing.

INSTRUCTIONS: (總金額計算至整數位，EPS 計算至小數二位。)

- 9. Calculate net income and earnings per share (EPS), if the company chooses alternative a. (6%)
- 10. Calculate net income and earnings per share (EPS), if the company chooses alternative b. (6%)
- 11. 從股東的角度，討論兩方案 (a.與 b.) 的優缺點。 (4%)

題組 E - 請依據下列資料回答第 12 至 15 題：

Techynecky Inc. has issued a \$500,000, 12%, 15-year mortgage note payable on December 31, 2016 to finance the purchase of a new piece of equipment (cash is received in this case). The terms provide for semiannual installment payments of \$36,324 on June 30 and December 31.

INSTRUCTIONS: (各項金額皆計算至整數位。)

- 12. Prepare the journal entry to record the issuance of the mortgage note payable on December 31, 2016. (4%)
- 13. Prepare the journal entry to record the first installment payment of the mortgage note on June 30, 2017. (4%)
- 14. Prepare the journal entry to record the second installment payment of the mortgage note on December 31, 2017 (4%).
- 15. Show the statement of financial position (balance sheet) presentation of mortgage notes payable at December 31, 2017. (Hint: Be sure to distinguish between current and long-term portions of the note.) (6%)

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題組 F - 請依據下列資料回答第 16 至 19 題：

Wild Animal Presentations initiated operations on July 1, 2017. To manage the company, officers and managers have requested monthly financial statements starting July 31, 2017. The adjusted trial balance amounts at July 31 are shown below.

| | | | |
|--|----------|---------------------------------|---------|
| Accounts Payable | \$ 1,140 | Notes Payable | \$5,800 |
| Accounts Receivable | 810 | Prepaid Rent | 865 |
| Accumulated Depreciation— Equipment | 840 | Rent Expense | 1,740 |
| Admissions Revenues | 13,635 | Retained Earnings | 5,640 |
| Cash | 8,680 | Salaries Expense | 7,145 |
| Concessions Revenues | 655 | Salaries Payable | 360 |
| Depreciation Expense | 665 | Share Capital—Ordinary | 5,000 |
| Dividends | 600 | Short-term Investment | 1,000 |
| Equipment | 8,900 | Supplies | 1,160 |
| Interest Expense | 45 | Supplies Expense | 190 |
| Interest Payable | 40 | Unearned Admissions Revenues | 580 |
| Long-term Investment | 1,500 | Utilities Expense | 390 |

INSTRUCTIONS: (各項金額皆計算至整數位。)

16. Compute net income for the month of July, 2017. (4%)
17. Prepare a classified statement of financial position (or balance sheet). Assume that \$800 of the Note Payable will be paid in 2018. (16%)
18. Prepare the closing entries, assuming the company closes its book on July 31. (8%)
19. What would be the balance of “Income Summary” account after closing entries were posted? (2%)