

# 東吳大學 108 學年度暑假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. 中文或英文作答均可。
2. 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，四捨五入至小數點後第二位。

**題組 A - 請依據下列資料回答第 1 題：**

The ledger of Villa Rental Agency on March 31 of the current year includes the selected accounts, shown below, before adjusting entries have been prepared.

|                                    | Debit   | Credit  |
|------------------------------------|---------|---------|
| Prepaid Insurance                  | € 3,600 |         |
| Supplies                           | 2,800   |         |
| Equipment                          | 25,000  |         |
| Accumulated Depreciation—Equipment |         | € 8,400 |
| Notes Payable                      |         | 20,000  |
| Unearned Rent Revenue              |         | 9,900   |
| Rent Revenue                       |         | 60,000  |
| Interest Expense                   | -0-     |         |
| Salaries and Wages Expense         | 14,000  |         |

An analysis of the accounts shows the following.

- a. The equipment depreciates €320 per month.
- b. One-third of the unearned rent revenue was recognized during the quarter.
- c. Interest of €500 is accrued on the notes payable.
- d. Supplies on hand total €840.
- e. Insurance expires at the rate of €200 per month.

**Instructions:**

1. Prepare the adjusting entries at March 31, assuming that adjusting entries are made quarterly. Additional accounts are Depreciation Expense, Insurance Expense, Interest Payable, and Supplies Expense. (20%)

**題組 B - 請依據下列資料回答第 2-6 題：**

Willingham Company Ltd. has the following comparative statements of financial position data.

WILLINGHAM COMPANY LTD.  
Statements of Financial Position  
December 31

|                    | 2019     | 2018     |
|--------------------|----------|----------|
| Plant assets (net) | £205,000 | £190,000 |
| Inventory          | 60,000   | 50,000   |

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第 2 頁，共 4 頁

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|                                 |          |          |
|---------------------------------|----------|----------|
| Accounts receivable (net)       | 70,000   | 50,000   |
| Cash                            | 10,000   | 30,000   |
|                                 | £345,000 | £320,000 |
| Share capital—ordinary, £10 par | £140,000 | £120,000 |
| Retained earnings               | 55,000   | 40,000   |
| Mortgage payable (6%)           | 100,000  | 100,000  |
| Accounts payable                | 50,000   | 60,000   |
|                                 | £345,000 | £320,000 |

Additional information for 2019:

- a. Net income was £28,000.
- b. Sales on account were £418,000. Sales returns and allowances were £22,000.
- c. Cost of goods sold was £190,000.

**Instructions:**

Compute the following ratios at December 31, 2019.

2. Current. (4%)
3. Acid-test. (4%)
4. Accounts receivable turnover. (4%)
5. Inventory turnover. (4%)
6. Working Capital. (4%)

**題組 C - 請依據下列資料回答第 7-9 題：**

Financial statement information about four different companies is shown below.

|                        |           |
|------------------------|-----------|
|                        | John Ltd. |
| January 1, 2019        |           |
| Assets                 | £ 78,000  |
| Liabilities            | 50,000    |
| Equity                 | (7)       |
| December 31, 2019      |           |
| Assets                 | (8)       |
| Liabilities            | 55,000    |
| Equity                 | 40,000    |
| Equity changes in year |           |
| Additional investment  | (9)       |
| Dividends              | 7,000     |
| Total revenues         | 350,000   |
| Total expenses         | 335,000   |

**Instructions:**

Determine the missing amounts (7) - (9). (12%)

**題組 D - 請依據下列資料回答第 10-13 題：**

# 東吳大學 108 學年度暑假轉學生招生考試試題

第 3 頁，共 4 頁

|    |              |      |        |
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Financial information is presented below for three different companies.

|                              | Athena  |
|------------------------------|---------|
| Sales revenue                | €90,000 |
| Net sales                    | 86,000  |
| Cost of goods sold           | 56,000  |
| Operating expenses           | 15,000  |
| Income from operations       | (10)    |
| Net income                   | (11)    |
| Other income and expense     | (4,000) |
| Gross profit                 | (12)    |
| Sales returns and allowances | (13)    |

**Instructions:**

Determine the missing amounts. (10) - (13). (16%)

**題組 E - 請依據下列資料回答第 14-15 題：**

Bamburgh Hardware reported cost of goods sold as follows.

|                                  | 2018     | 2019     |
|----------------------------------|----------|----------|
| Beginning inventory              | € 20,000 | € 30,000 |
| Cost of goods purchased          | 150,000  | 175,000  |
| Cost of goods available for sale | 170,000  | 205,000  |
| Ending inventory                 | 30,000   | 35,000   |
| Cost of goods sold               | €140,000 | €170,000 |

Bamburgh made two errors:

- a. 2018 ending inventory was overstated €2,000.
- b. 2019 ending inventory was understated €6,000.

**Instructions:**

14. Compute the correct cost of goods sold for 2018 year. (4%)
15. Compute the correct cost of goods sold for 2019 year. (4%)

**題組 F - 請依據下列資料回答第 16-17 題：**

Leland Ltd. has accounts receivable of £98,100 at March 31. Credit terms are 2/10, n/30. At March 31, Allowance for Doubtful Accounts has a credit balance of £900 prior to adjustment. The company uses the percentage-of-receivables basis for estimating uncollectible accounts. The company's estimate of bad debts is shown below.

|                 |                   | Estimated Percentage<br>Uncollectible |
|-----------------|-------------------|---------------------------------------|
| Age of Accounts | Balance, March 31 |                                       |

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第 4 頁，共 4 頁

|    |   |         |        |
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|    | 1-30 days   | £65,000 | 2.0%   |
|    | 31-60 days  | 17,600  | 5.0%   |
|    | 61-90 days  | 8,500   | 30.0%  |
|    | Over 90 days  | 7,000   | 50.0%  |
|    | <b>Instructions:</b>  |         |        |
|    | 16. Determine the total estimated uncollectibles. (4%)  |         |        |
|    | 17. Prepare the adjusting entry at March 31 to record bad debt expense. (4%)  |         |        |
|    | <b>題組 G - 請依據下列資料回答第 18-21 題：</b>   |         |        |
|    | Piekarski had the following transactions. Classify each of these transactions by type of cash flow activity (operating, investing, or financing). |         |        |
|    | 18. Issued €200,000 of bonds payable. (4%)  |         |        |
|    | 19. Paid utilities expense. (4%)  |         |        |
|    | 20. Issued 500 shares of preference shares for €45,000. (4%)  |         |        |
|    | 21. Sold land and a building for €250,000. (4%)   |         |        |