

東吳大學 109 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. 本試卷共七大題。請一律作答於所附之「招生考試答案卷」上(題上作答不予計分)；並務必標明題號，依序作答。
2. 中文或英文作答均可。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，除題目另有說明外，最終答案請四捨五入至整數位。

一、選擇題 (14%)

1. 「會計期間假設」係指：
 - (A) 費用應與相關收入配合
 - (B) 收入應於其賺得之會計期間認列
 - (C) 將企業存在的期間劃分成若干相等的時段
 - (D) 會計年度應與日曆年度一致
2. 東東公司設置零用金\$3,000 交由專人保管，以支付零星開支。在撥補日，零用金保管人提出下列付款清單及憑證，於請求撥補零用金並盤點時知悉：手存零用金尚餘\$330，各項報銷費用憑證共\$2,710，則撥補日零用金分錄為：
 - (A) 貸記：現金\$3,000。
 - (B) 借記：現金\$2,710。
 - (C) 貸記：現金短溢\$40。
 - (D) 借記：現金短溢\$40。
3. 西西公司收到面額\$80,000，利率 2%，6 個月到期之應收票據一紙，該紙票據之到期值為若干？
 - (A) \$81,600
 - (B) \$80,800
 - (C) \$80,000
 - (D) \$800
4. 南南公司計有 A、B、C 三種商品存貨，成本分別為\$300、\$500、與\$700，淨變現價值分別為\$250、\$530、與\$710，其中 A 與 B 歸屬同類商品，C 自成一類，則存貨在個別比較之成本與淨變現價值孰低法下，評價金額為：
 - (A) \$1,450
 - (B) \$1,480
 - (C) \$1,490
 - (D) \$1,500
5. 下列何者為負債準備之特徵？
 - (A) 負債準備屬償付時點與金額均確定之負債。
 - (B) 負債發生可能性取決於未來事項的發展，金額能可靠估計。
 - (C) 負債發生可能性取決於未來事項的發展，金額亦尚未確定。
 - (D) 負債很有可能發生，且金額能可靠估計。

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6. 北北公司於 X1 年初成立，發行普通股與 3% 累積特別股兩種股票，每股面額均為 \$10，普通股與特別股流通在外股數分別為 800,000 股與 200,000 股，公司 X1 年度並未宣告及發放股利，X2 年宣告股利 \$350,000。則 X2 年普通股股東可分配股利金額為若干？

- (A) \$120,000 (B) \$230,000 (C) \$240,000 (D) \$290,000

7. 東南公司 X9 年度淨利為 \$20,000，已知當年度曾提列折舊 \$5,000、應收帳款減少數 \$5,600，另有處分資產利益 \$3,000，則該年度「營業活動之現金流量」為若干？

- (A) \$16,400 (B) \$22,400 (C) \$27,600 (D) \$30,600

二、下表為東吳公司 109 年 12 月 31 日應收帳款的帳齡分析資料：

| 帳齡 | 應收帳款金額 | 估計損失比率 (壞帳率) |
|---------|-----------------|-----------------|
| 30 天以下 | \$65,000 | 2% |
| 31~60 天 | 17,600 | 5% |
| 61~90 天 | 8,500 | 30% |
| 超過 90 天 | 7,000 | 50% |
| | <u>\$98,100</u> | |

試作：(a) 利用東吳公司 109 年 12 月 31 日應收帳款的帳齡分析表估計應收帳款無法收回之金額。 (3%)

(b) 假設 109 年 12 月 31 日調整前備抵損失(備抵呆帳)的餘額為借方餘額 \$900，試作相關之調整分錄。 (3%)

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三、The trial balance columns of the worksheet for Wang Roofing at March 31, 2020, are as follows (amounts in thousands).

| Wang Roofing Worksheet For the Month Ended March 31, 2020 | | |
|---|---------------|--------|
| Account Titles | Trial Balance | |
| | Dr. | Cr. |
| Cash | 20,900 | |
| Accounts Receivable | 3,200 | |
| Prepaid Insurance | 3,600 | |
| Supplies | 2,000 | |
| Equipment | 11,000 | |
| Accumulated Depreciation—Equipment | | 1,250 |
| Accounts Payable | | 2,500 |
| Unearned Service Revenue | | 550 |
| Notes Payable (due in 2022) | | 20,000 |
| Share Capital—Ordinary | | 12,900 |
| Retained Earnings | | 0 |
| Dividends | 1,100 | |
| Service Revenue | | 6,300 |
| Salaries and Wages Expense | 1,300 | |
| Miscellaneous Expense | 400 | |
| | 43,500 | 43,500 |

Other data:

1. A physical count reveals only ¥480 of Roofing supplies on hand.
2. Depreciation for March is ¥250.
3. Unearned Service Revenue amounted to ¥260 at March 31.
4. Interest of ¥500 is accrued on the notes payable.
5. Insurance expires at the rate of ¥300 per month.

Instructions:

- a. Prepare the adjusting entries at March 31, assuming that adjusting entries are made monthly. Additional accounts are Depreciation Expense, Insurance Expense, Interest Payable, and Supplies Expense. (10%)
- b. Prepare a classified statement of financial position at March 31. (5%)

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四、Howsham Ltd. reports the following for the month of June.

| Date | Explanation | Units | Unit Cost | Total Cost |
|-------|-------------|-------|-----------|------------|
| Jun 1 | Inventory | 200 | £5 | £1,000 |
| 12 | Purchase | 300 | 6 | 1,800 |
| 23 | Purchase | 500 | 7 | 3,500 |
| 30 | Inventory | 160 | | |

Instructions: (於計算單位成本時如遇無法整除之情況，請四捨五入至小數點後第二位)

- Calculate the cost of the ending inventory and the cost of goods sold for (1) FIFO and (2) moving-average cost, using a perpetual inventory system. Assume a sale of 400 units occurred on June 15 for a selling price of £8 and a sale of 440 units on June 27 for £9. (12%)
- Compute the amount of gross profit under (1) FIFO and (2) average-cost, using a periodic inventory system. (6%)

五、In recent years, Freeman Transportation purchased three used buses. Because of frequent turnover in the accounting department, a different accountant selected the depreciation method for each bus, and various methods were selected. Information concerning the buses is summarized below.

| Bus | Acquired | Cost | Residual Value | Useful Life in Years | Depreciation Method |
|-----|-----------------|----------|----------------|----------------------|---------------------|
| 1 | April 1, 2018 | £ 96,000 | £ 6,000 | 10 | Straight-line |
| 2 | January 1, 2019 | 140,000 | 10,000 | 4 | Declining-balance |
| 3 | May 1, 2019 | 92,000 | 8,000 | 5 | Units-of-activity |

For the declining-balance method, the company 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 3 years were 2019, 24,000; 2020, 36,000; and 2021, 30,000.

Instructions:

- Compute the amount of accumulated depreciation on each bus at December 31, 2020. (12%)
- During 2021, the Freeman reconsidered their expectations, and estimated that the Bus 2's useful life would probably be 6 years (in total) instead of 4 years. The estimated residual value was not changed at that time. In addition, the Sum-of-years'-digits method of depreciation was considered the most appropriate to use with this type of Bus. What is the depreciation expense for the Bus 2 in 2021? (4%)
- Freeman exchanged old Bus 3 (cost £92,000 less £63,000 accumulated depreciation) for new bus on January 1, 2022. The old bus had a fair value of £34,000, and Freeman also received cash of £4,000. Assume this transaction have commercial substance. Prepare the entry to record the exchange of assets. (4%)

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六、The information below relates to the Cash account in the ledger of Remington Company.

Balance September 1—\$25,720; Cash deposited—\$96,000.

Balance September 30—\$26,100; Checks written—\$95,620.

The September bank statement shows a balance of \$24,635 on September 30 and the following memoranda.

| Credits | Debits |
|--|-------------------------------------|
| Collection of \$1,250 note plus interest \$50 \$1,300 | NSF check: Richard Nance \$635 |
| Interest earned on checking account \$65 | Safety deposit box rent \$75 |

At September 30, deposits in transit were \$6,695, and outstanding checks totaled \$4,575.

Instructions:

- a. Prepare the bank reconciliation at September 30. (8%)
- b. Prepare the adjusting entries at September 30. (4%)

七、Selected information from the comparative financial statements of Fryman Company for the year ended December 31, appears below:

| | 2020 | 2019 |
|---------------------------|-----------|-----------|
| Cash | € 100,000 | €150,000 |
| Inventory | 140,000 | 160,000 |
| Accounts receivable (net) | 180,000 | 200,000 |
| Short-term investments | 250,000 | 180,000 |
| Total assets | 1,200,000 | 800,000 |
| Non-current liabilities | 340,000 | 300,000 |
| Current liabilities | 140,000 | 110,000 |
| Net credit sales | 1,520,000 | 1,200,000 |
| Cost of goods sold | 750,000 | 630,000 |
| Interest expense | 40,000 | 25,000 |
| Income tax expense | 60,000 | 29,000 |
| Net income | 160,000 | 85,000 |

Instructions: (15%)

Answer the following questions relating to the year ended December 31, 2020. Show computations.

- a. Inventory turnover for 2020 is _____.
- b. Times interest earned in 2020 is _____.
- c. The Acid-test ratio for 2020 is _____.
- d. Accounts receivable turnover for 2020 is _____.
- e. Return on assets for 2020 is _____.