

# 東吳大學 109 學年度暑假轉學生招生考試試題

第 1 頁，共 5 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

**注意事項：**

1. 計算題請詳列計算過程，否則不予計分，且金額如有無法整除之情形者，請四捨五入計算至整數位。
2. 中文題目請以中文作答。
3. 一律作答於「招生考試答案卷」上。若於試題卷上作答不予計分；並務必標明題號，依序作答。

**一、選擇題：(24%)**

1. ABC Company showed the following balances at the end of its first year:

Cash	\$ 17,500
Prepaid insurance	2,400
Accounts receivable	7,000
Accounts payable	8,600
Notes payable	5,400
Share capital-ordinary	4,800
Revenues	45,000
Expenses	31,700

What did ABC Company show as total credits on its trial balance?

- a. \$55,200
  - b. \$58,600
  - c. \$62,500
  - d. \$60,100
2. The usual sequence of steps in the transaction recording process is:
- a. journal → analyze → ledger.
  - b. analyze → journal → ledger.
  - c. journal → ledger → analyze.
  - d. ledger → journal → analyze.
3. The trial balance
- a. is a listing of all the accounts and their balances in the order the accounts appear on the statement of financial position.
  - b. has as its primary purpose to prove (check) that all journal entries were made for the period.
  - c. can be used to uncover errors in journalizing and posting.
  - d. is used to prepare the statement of financial position while the general ledger is used to prepare the income statement.
4. If the retained earnings account increases from the beginning of the year to the end of the year, then
- a. net income is less than dividends.
  - b. net loss is less than dividends.
  - c. the company must have sold shares.
  - d. net income is greater than dividends.

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5. The accounting equation for ABC Company is as follows:

<u>Assets</u>	<u>Liabilities</u>	<u>Equity</u>
\$300,000	= \$110,000 +	\$190,000

If ABC Company purchases office equipment on account for \$35,000, the accounting equation will change to

- |               |                    |               |
|---------------|--------------------|---------------|
| <u>Assets</u> | <u>Liabilities</u> | <u>Equity</u> |
| a. \$280,000  | = \$120,000 +      | \$160,000     |
| b. \$335,000  | = \$110,000 +      | \$225,000     |
| c. \$300,000  | = \$110,000 +      | \$190,000     |
| d. \$335,000  | = \$145,000 +      | \$190,000     |

6. What is the proper adjusting entry at June 30, the end of the fiscal year, based on a prepaid insurance account balance before adjustment, \$55,000, and unexpired amounts per analysis of policies of \$8,000?

- a. Debit Insurance Expense, \$8,000; Credit Prepaid Insurance, \$8,000.
- b. Debit Insurance Expense, \$55,000; Credit Prepaid Insurance, \$55,000.
- c. Debit Prepaid Insurance, \$33,000; Credit Insurance Expense, \$33,000.
- d. Debit Insurance Expense, \$47,000; Credit Prepaid Insurance, \$47,000.

7. A new accountant working for ABC Company records \$1,000 Depreciation Expense on equipment as follows:

Depreciation Expense .....	1,000	
Cash .....		1,000

The effect of this entry is to

- a. adjust the accounts to their proper amounts on December 31.
- b. understate total assets on the statement of financial position as of December 31.
- c. overstate the book value of the depreciable assets at December 31.
- d. understate the book value of the depreciable assets as of December 31.

8. The income statement for the month of June, 2019 of ABC Company contains the following information:

Revenues	\$16,000
Expenses:	
Salaries and Wages Expense	\$4,500
Rent Expense	2,500
Supplies Expense	400
Advertising Expense	350
Insurance Expense	<u>450</u>
Total expenses	<u>8,200</u>
Net income	<u>\$7,800</u>

The entry to close the revenue account includes a

- a. debit to Income Summary for \$8,200.
- b. credit to Income Summary for \$8,200.
- c. debit to Income Summary for \$16,000.
- d. credit to Income Summary for \$16,000.

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第 3 頁，共 5 頁

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9. ABC Company made a purchase of merchandise on credit from XYZ Company on August 8, for \$9,000, terms 3/10, n/30. On August 17, ABC makes the appropriate payment to XYZ. The entry on August 17 for ABC Company is:

a. Accounts Payable.....	9,000	
Cash.....		9,000
b. Accounts Payable.....	270	
Cash.....		270
c. Accounts Payable.....	9,000	
Purchase Returns and Allowances .....		270
Cash.....		8,730
d. Accounts Payable.....	9,000	
Inventory .....		270
Cash.....		8,730

10. On January 1, 2019, ABC Company purchased equipment for \$90,000. The company is depreciating the equipment at the rate of \$1,500 per month. The book value of the equipment at December 31, 2019 is

- a. \$0.
- b. \$60,000.
- c. \$53,200.
- d. \$72,000.

11. Which of the following permanent account is changed during the closing process?

- a. Share Capital-Ordinary.
- b. Retained Earnings.
- c. Unearned Service Revenue.
- d. None of these answer choices are correct.

12. ABC Company sells merchandise on account for \$10,000 to XYZ Company with credit terms of 2/10, n/30. XYZ Company returns \$1,500 of merchandise that was damaged, along with a check to settle the account within the discount period. What entry does ABC Company make upon receipt of the check?

a. Cash.....	8,130	
Accounts Receivable.....		8,130
b. Cash.....	8,330	
Sales Returns and Allowances .....	1,670	
Accounts Receivable.....		10,000
c. Cash.....	8,330	
Sales Returns and Allowances .....	1,500	
Sales Discounts .....	170	
Accounts Receivable.....		10,000
d. Cash.....	8,130	
Sales Discounts .....	170	
Sales Returns and Allowances .....		1,500
Accounts Receivable.....		6,800

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二、(20%)記錄調整分錄前，從大安企業 5 月份之試算表可得收入餘額 \$255,000 與費用餘額 \$110,000，下列乃必要之調整分錄事項：

- (a) 屬於 5 月份但尚未支付之水電費用 \$8,000。
- (b) 5 月份之折舊金額為 \$15,000。
- (c) 已經可以認列但尚未入帳之服務收入 \$65,000。
- (d) 應計利息費用 \$13,500。
- (e) 已到期之預付保險費為 \$5,500。

試作：(1)記錄上述事項之調整分錄；(2)計算大安企業 5 月份正確之淨利金額。

三、(15%)甲公司 2019 年 7 月 1 日購買設備\$500,000。估計使用年限 10 年，殘值 \$50,000，並估計可生產 100,000 單位產品。試問：

- (1) 若公司採直線法提列折舊，請問 2019 年度該設備折舊費用為多少？
- (2) 若公司採用生產數量法提列折舊，且在 2019 年生產 15,000 單位，2020 年生產 22,500 單位，請問 2020 年年底設備帳面價值為多少？
- (3) 若公司採用雙倍餘額遞減法提列折舊，請問 2020 年年底累計折舊為多少？

四、(20%)乙公司核准發行 30,000 股，每股面額 \$10，股利為面額 3% 之特別股，以及 400,000 股，每股面額 \$10 的普通股。2019 年 1 月 1 日分類帳中權益相關項目之餘額如下：

特別股股本（5,000 股）	\$ 50,000
特別股發行溢價	20,000
普通股股本（100,000 股）	1,000,000
普通股發行溢價	600,000
保留盈餘	1,000,000

2019 年間發生下列情況：

- 2/2 公司發行普通股股票 150,000 股，發行價格為 \$18。
- 4/20 以每股 \$13 買回普通股 25,000 股。
- 5/19 以每股 \$17 售出 11,000 股庫藏股票。
- 8/1 公司發行 2,500 股特別股取得專利權，專利權之賣方開價 \$40,000，每股特別股之市價為 \$16。

試作：上述相關日期之分錄。

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五、(21%)丙公司 2019 年度相關損益資料如下：

銷貨收入                    \$680,000

銷貨成本                    330,000

折舊費用                    73,000

營業費用與所得稅費用 92,000

該公司 2018 年底與 2019 年底相關資產負債資料如下：

	2019/12/31	2018/12/31
現金及約當現金 \$	?	\$ 35,000
應收帳款	116,000	135,000
存貨	75,000	70,000
預付費用	5,000	6,000
應付帳款	43,000	56,000
應付費用	8,000	1,900

其他相關資料如下：

- (1) 售出舊機器 \$210,000。
- (2) 發行普通股 \$370,000，以換取新機器設備。
- (3) 發放現金股利 \$60,000。

試作：根據上列資料，採直接法編製現金流量表。