

# 東吳大學 112 學年度碩士班研究生招生考試試題

第1頁，共6頁

系級	會計學系碩士班	考試時間	100 分鐘
科目	中級會計學	本科總分	100 分

※一律作答於答案卷上(題上作答不予計分)；並務必標明題號，依序作答。  
 ※英文題請用英文作答，中文題請用中文作答。

一、(24%)甲公司為一研究機構，於 20X1 年 1 月 1 日與乙客戶簽訂一研究計畫合約，合約價格為\$1,000,000，合約期間 5 年，付款條件未具有重大財務利益。甲公司依合約於 20X1 年至 20X5 年對該年度之請款金額已具無條件收取之權利。

20X1 年及 20X2 年甲公司無法合理衡量完成合約尚須發生之研究成本，但甲公司 20X1 年與 20X2 年預期當年度已發生之研究成本最終可回收，且預期總收入很有可能超過總成本。惟 20X3 年阻礙合約結果合理衡量之不確定性已不存在，且甲公司判定以已發生成本為基礎之投入法可適當衡量完成程度。

此外，20X4 年該計畫實際發生之研究成本暴增，甲公司預期其為履行合約義務之不可避免成本之總額很有可能增加為\$1,200,000，且甲公司若取消合約將付出極高之代價，故於該年度認列虧損性合約之負債準備\$54,000，其餘相關資料表列如下：

	20X1 年	20X2 年	20X3 年	20X4 年	20X5 年	合計
每期實際發生之研究成本	\$114,000	\$150,000	\$230,000	\$406,000	\$350,000	\$1,250,000
估計總研究成本	無法可靠估計	無法可靠估計	\$950,000	\$1,200,000		-
完成程度	無法可靠估計	無法可靠估計	52%	?	100%	-
分期請款金額	\$100,000	\$150,000	\$250,000	\$200,000	\$300,000	\$1,000,000
實際收款金額	\$85,000	\$120,000	\$255,000	\$190,000	\$350,000	\$1,000,000

請問該交易於 20X4 年的完成程度比例為何？20X5 年相關分錄為何？

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二、(54%) Michaels Ltd. had available at the end of 2022 the following information:

Michaela Ltd.

Comparative Statements of Financial Position

As of December 31, 2022 and 2021

	2022	2021
<b>Non-current assets</b>		
Land	\$235,000	\$185,000
Buildings	350,000	350,000
Accumulated depreciation-buildings	(105,000)	(87,500)
Equipment	525,000	400,000
Accumulated depreciation-equipment	(130,000)	(112,000)
Right-of-use assets	?	(A)
Patents	50,000	60,000
<b>Current assets</b>		
Interest receivable	2,000	0
Inventory	42,000	35,000
Prepaid rent	3,000	12,000
Prepaid insurance	(B)	0
Supplies	1,000	750
Accounting receivable	20,500	12,950
Loss allowance for expected credit losses	(2,700)	(1,900)
Cash	?	?
<b>Total assets</b>	<u>?</u>	<u>\$946,501</u>
	2022	2021
<b>Equity</b>		
Share capital-ordinary(\$10 par value)	\$240,000	\$220,000
Share premium-ordinary	42,000	12,000
Share capital-preference(\$20 par value)	100,000	100,000
Share premium-preference	5,500	5,500
Retained earnings	?	539,495
<b>Non-current liabilities</b>		
Bonds payable	500,000	0
<b>Current liabilities</b>		
Accounts payable	22,000	?
Interest payable	(D)	0
Income taxes payable	5,500	?
Salaries and wages payable	23,000	14,000
Lease liability	?	(C)
<b>Total equity and liabilities</b>	<u>?</u>	<u>\$946,501</u>

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Michaela Ltd.  
Income Statement  
For the Year Ended December 31, 2022

Operating revenue			
Sales revenue		\$1,160,000	
Consignment sales		(E)	
Cost of goods sold		?	
<b>Gross profit</b>			<b>?</b>
Operating expenses			
Selling and administrative expenses	\$79,800		
Depreciation expense	(F)		
Amortization expense	10,000		
Expected credit losses	800		?
<b>Income from operations</b>			<b>?</b>
Other income and expense			
Interest revenue	2,000		
Dividend revenue	2,400		
Loss on sale of equipment	(G)		
Loss on Lease	(H)		
Interest expense-finance lease	(114)		
Interest expense-bonds payable	(I)		?
<b>Income before taxes</b>			<b>?</b>
Income tax expense		(38,397)	
<b>Net income</b>			<b>?</b>

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Michaela Ltd.

Statement of Cash Flows-Indirect Method

For the Year Ended December 31, 2022

**Cash flows from operating activities**

Net income \_\_\_\_\_ ?

Adjustments to reconcile net income to net cash by operating activities:

Depreciation	?	
Amortization expense	10,000	
Expected credit losses	800	
Loss on sale of equipment	?	
Increase in accounts receivable	(7,550)	
Increase in supplies	(250)	
Increase in prepaid insurance	(J)	
Decrease in prepaid rent	9,000	
Increase in inventory	(7,000)	
Increase in interest receivable	(2,000)	
Decrease in accounts payable	(10,000)	
Increase in interest payable	?	
Increase in income taxes payable	1,500	
Increase in salaries and wages payable	9,000	
Decrease in lease liability	(K)	?

Net cash by operating activities \_\_\_\_\_ ?

**Cash flows from investing activities**

Sale of equipment	?	
Purchase of equipment	?	

Net cash by investing activities \_\_\_\_\_ (L)

**Cash flows from financing activities**

dividend payments	?	
Issuance of bonds payable	?	

Net cash by financing activities \_\_\_\_\_ (M)

Net increase or decrease in cash \_\_\_\_\_ ?

Cash, January 1, 2022 \_\_\_\_\_ ?

Cash, December 31, 2022 \_\_\_\_\_ (N)

Non-cash investing and financing activities

Issuance of ordinary shares for land \_\_\_\_\_ (O)

**Additional information:**

1. The preference shares are 10% cumulative and liquidating value of \$25 per share.
2. Gross profit margin was 30%.

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3. Equipment that had cost \$11,000 and was 30% depreciated at time of disposal was sold for \$2,500.
4. Ordinary shares were issued in exchange for land on July 1, 2022.
5. Cash dividends paid were \$70,000.
6. Cash was paid for the acquisition of equipment.
7. On April 1, 2022, Michaels Ltd. issued \$500,000 of 6%, 10-year bonds at par. Interest is payable quarterly on April 1, July 1, October 1, and January 1.
8. In June 1, 2022, the company purchased a 2-yr insurance policy costing \$36,000. It debited Insurance Expense and credited Cash.
9. On December 1, 2022, Michaels Ltd. ships merchandise on consignment to Best Value Stores. Best Value Stores pays \$3,000 for local advertising costs that reimbursable from Michaels Ltd. By December 30, 2022, Best Value Stores has sold the consigned merchandise for \$50,000 and notifies Michaels Ltd. of the sales, retains a 8% commission, and remits the cash due Michaels Ltd.
10. Michaels Ltd. sign a lease agreement dated January 1, 2020. The term of the lease three years. The lease agreement is non-cancelable, requiring equal rental payments of \$17,620 at the beginning of each year of the lease. The equipment has a fair value at the commencement of the lease of \$60,000, an estimated economic life on seven years, and a guaranteed residual value of \$10,000(Michaels Ltd. expects that it is probable that the expected residual value at the end of the lease will be \$8,000). Michaels Ltd. due to poor maintenance of the equipment, the fair value of the asset is \$7,000 upon returning the equipment to lessor on December 31, 2022.

[**note1:**  $\$17,620 * 2.83339(PVF\_AD_{3,6\%}) = \$49,924$  ;  $\$10,000 * 0.83962(PVF_{3,6\%}) = \$8,396$  ;  $\$8,000 * 0.83962(PVF_{3,6\%}) = \$6,717$ ;  $\$7,000 * 0.83962(PVF_{3,6\%}) = \$5,877$ ;  $\$3,000 * 0.83962(PVF_{3,6\%}) = \$2,519$  ;  $\$2,000 * 0.83962(PVF_{3,6\%}) = \$1,679$ ] [**note2:** 利息費用計算至整數位] [**note3:** PVF\_AD: Present Value of an Annuity Due; PVF: Present Value of 1]

**Instructions:**

- (1) Determine the missing amounts of (A)~(O). (30%)
- (2) Prepare the journal entries that Michaels Ltd. should record on December 30, 2022. (3%)
- (3) Prepare the journal entries of lease transaction that Michaels Ltd. should record on December 31, 2022. (9%)
- (4) Compute the earnings per share on ordinary shares for 2022.(計算至小數點第二位) (3%)
- (5) Compute the book value per share on ordinary shares for 2022. (計算至小數點第二位) (3%)
- (6) Compute Michaels' 2022 cash receipts from customers. (3%)
- (7) Compute Michaels' 2022 cash payment to suppliers. (3%)

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三、(22%) 在財務報導之觀念架構中，一般用途財務報導之目的為何？具備攸關性(relevance)的品質特性，可使財務資訊達有用性，此時可由財務資訊是否有預測價值(predictive value)或確認價值(confirmatory value)協助判斷財務資訊是否具備攸關性，請舉兩個財務資訊的例子，具體說明該財務資訊如何符合預測價值或確認價值，以達到有用財務資訊的過程。