

會計學 試題 (限用答案本作答)

- (四) Diego Company had a \$600 credit balance in Allowance for doubtful accounts at December 31, 2005, before the current year's provision for uncollectible accounts. An aging of the accounts receivable revealed the following:

		Estimated Percentage Uncollectible
Current Accounts	\$120,000	1%
1-30 days past due	12,000	3%
31-60 days past due	10,000	6%
61-90 days past due	5,000	12%
Over 90 days past due	<u>8,000</u>	30%
Total Accounts Receivable	<u>\$155,000</u>	

Instructions(15%)

- (1) Prepare the adjusting entry on December 31, 2005, to recognize bad debts expense.
- (2) Assume the same facts as above except that the Allowance for Doubtful Accounts account had a \$500 debit balance before the current year's provision for uncollectible accounts. Prepare the adjusting entry for the current year's provision for uncollectible accounts.
- (3) Assume that the company has a policy of providing for bad debts at the rate 1% of Sales, that Sales for 2005 were \$400,000, and that Allowance for Doubtful Accounts had a \$550 credit balance before adjustment. Prepare the adjusting entry for the current year's provision for bad debts.

- (五) Present below are accounts selected from the general ledger of the Jackson Company after the adjusting entries have been made for the year ended Dec.31, 2005, the first year of business. Notice that the total debits and total credits to the accounts, rather than the account balances, are given.

	Debit	Credit
Prepaid Insurance	\$ 4,800	\$3,600
Office Supplies on Hand	3,500	1,700
Accounts Payable	4,200	6,300
Salaries Payable		700
Unearned Revenue		1,300
Salaries Expense	8,500	
Revenue	1,300	16,300
Insurance Expense	4,000	
Office Supplies Expense	1,700	

Instructions(20%)

- (1) How much cash was paid for insurance for the year?(用中文說明)
- (2) How much cash was paid to the employees in the form of salaries during the year?
- (3) What adjusting entry was made for office supplies?
- (4) What adjusting entry was made for revenues?(用中文說明)

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試題完

會計學 試題

(限用答案本作答)

可使用計算機

- (一) The Clarkson Company received \$3,373,868 on July 1, 2005, for the issuance of \$3 million of 12 %, 10-year bonds dated July 1, 2005. This price result in 10% market interest rate on the bonds. The bonds pay interest semiannually on July 1 and January 1. Clarkson Company's accounting year ends on December 31.

Instructions(20%)

Prepare the general journal entries relating to the bond issue for 2005 and 2006, assuming that the effective-interest method of amortizing premiums is used.

Round your answers to the nearest whole dollar.

- (二) 大華公司 94 年 10 月份現金科目資料如下：

- (1) 現金帳上餘額\$26,193。
- (2) 銀行手續費用\$15。
- (3) 銀行對帳單餘額\$28,020。
- (4) 在途存款\$10,152。
- (5) 銀行代收票據\$9,000，並扣手續費\$45。
- (6) 未兌現支票 \$3,864。
- (7) 存款不足而遭退票\$805。
- (8) 支付應付帳款開立支票\$1,250，但公司帳上誤記為\$1,230。

試作大華公司 10 月份之銀行往來調節表(調節至正確餘額)及必要之調整分錄。

(17%)

- (三) The following is a list of the items to be included in the 2005 statement of cash flows of the Glass Company:

- (1) Proceeds from sale of equipment, \$21,000.
- (2) Decrease in inventory, \$30,000.
- (3) Net income, \$183,000.
- (4) Payment of purchase of building, \$350,000.
- (5) Depreciation expense, \$93,000.
- (6) Proceeds from issuance of stock, \$50,000.
- (7) Increase in interest receivable, \$6,500.
- (8) Loss on sale of equipment, \$5,000.
- (9) Payment of dividends \$39,000.
- (10) Increase in accounts receivable, \$27,000.
- (11) Issuance of bonds for land, \$47,000.
- (12) Increase in accounts payable,\$18,000.
- (13) Derease in wages payable, \$3,900.
- (14) Ending cash balance, \$184,000.

Instructions(28%)

Prepare a statement of cash flows.

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