

銘傳大學 96 學年度二年制在職進修專班招生考試
會計學系

第一節

(第 1 頁共 2 頁)

會計學試題

(限用答案本作答)

一、平安公司在 96 年 7 月 31 日之資料如下：

進貨	\$142,000
進貨運費	10,000
進貨折扣	6,500
進貨退出及讓價	7,000
銷貨運費	8,000
保險費用	15,000
租金費用	21,000
薪資費用	50,000
銷貨折扣	24,000
銷貨退回及讓價	12,500
銷貨收入	300,000
存貨—7/1	55,000
存貨—7/31	48,000

試編製 7 月份之損益表。(32%)

二、殷富商店因聘用一無經驗的會計人員，該會計人員記錄交易分錄時發生了下列錯誤，且所有的分錄都已過帳。

- (1) 償還債權人之款項\$980，記錄為借記應付帳款\$890，及貸記現金\$890。
- (2) 除購用品\$1000，記錄為借記設備\$100，及貸記應付帳款\$100。
- (3) 殷富商店資本主提取現金\$600 供私人使用，記錄為借記薪資費用\$600 及貸記現金\$600。

試作：做更正分錄。(18%)

三、96 年 12 月 31 日太平洋公司有關備供出證券投資如下：

	<u>成 本</u>	<u>市 價</u>
甲公司	\$125,000	\$127,000
乙公司	48,000	45,000
丙公司	<u>75,000</u>	<u>71,000</u>
	<u>\$248,000</u>	<u>\$243,000</u>

試作：

- (1) 96 年 12 月 31 日太平洋公司採市價法評價之調整分錄。
- (2) 太平洋公司關於上項投資，如何在財務報表上表達。(20%)

本試題兩面印刷

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第一節

(第 2 頁共 2 頁)

會計學試題

(限用答案本作答)

四、Mario Tizani Company's bank statement from Last National Bank at August 31, 2005, show the following information.

Balance, August 1	\$17,400	Bank credit memoranda:	
August deposits	73,110	Collection of note	
Checks cleared in August	69,660	receivable plus \$90	
Balance, August 31	25,932	interest	\$5,090
		Interest earned	32
		Bank debit memorandum:	
		Safety deposit box rent	40

A summary of the Cash account in the ledger for August shows: Balance, August 1, \$16,900; receipts \$77,000; disbursements \$73,570; and balance, August 31, \$20,330. Analysis reveals that the only reconciling items on the July 31 bank reconciliation were a deposit in transit for \$4,000 and outstanding checks of \$4,500. The deposit in transit was the first deposit recorded by the bank in August. In addition, you determine that there were two errors involving company checks drawn in August: (1) A check for \$400 to a creditor on account that cleared the bank in August was journalized and posted for \$420. (2) A salary check to an employee for \$275 was recorded by the bank for \$278.

Instructions:

Prepare a bank reconciliation at August 31. (10%)

五、A partial adjusted trial balance of Ruiz Company at January 31, 2005, shows the following.

RUIZ COMPANY
Adjusted Trial Balance
January 31, 2005

	<u>Debit</u>	<u>Debit</u>
Supplies	\$ 850	
Prepaid Insurance	2,400	
Salaries Payable		\$ 800
Unearned Revenue		750
Supplies Expense	950	
Insurance Expense	400	
Salaries Expense	1,800	
Service Revenue		2,000

Instructions:

Answer the following questions, assuming the year begins January 1.

- (a) If the amount in Supplies Expense is the January 31 adjusting entry, and \$650 of supplies was purchased in January, what as the balance in Supplies on January 1 ?
- (b) If the amount in Insurance Expense is the January 31 adjusting entry, and the original insurance premium was

for one year, what was the total premium and when as the policy purchased?

(c) If \$3,000 of salaries was paid in January, what was the balance in Salaries Payable at December 31, 2004?

(d) If 1,600 was received in January for services performed in January, what as the balance in Unearned Revenue at December 31, 2004? (20%)

試題完

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