

管理科學  
銘傳大學八十七學年度國際企業管理研究所碩士班招生考  
試  
金融

第一節

會計學 試題

1. Choosing the best answer for each item below: (24%)
  - (1) The cost principle states that
    - a. assets should be recorded at cost and adjusted when the market value changes.
    - b. activities of an entity be kept separate and distinct from its owner.
    - c. assets should be recorded at their cost.
    - d. only transaction data capable of being expressed in terms of money be included in the accounting records.
  - (2) Net income will result during a fiscal period when
    - a. assets exceed liabilities.
    - b. assets exceed revenues.
    - c. expenses exceed revenues.
    - d. revenues exceed expenses.
  - (3) Posting
    - a. normally occurs before journalizing.
    - b. transfers ledger transaction data to the journal.
    - c. is an optional step in the recording process.
    - d. Transfers journal entries to ledger accounts.
  - (4) Adjusting entries are made to ensure that
    - a. revenues are recorded in the period in which they are earned.
    - b. expenses are recognized in the period in which they are incurred.
    - c. balance sheet and income statement accounts have correct balances at the end of an accounting period.
    - d. all of the above.
  - (5) An account that will have a zero balance after closing entries have been journalized and posted is:
    - a. unearned fees.
    - b. advertising supplies.
    - c. prepaid insurance.
    - d. rent expense.

- (6) For a corporation, normal account balances are
- debit for Dividends and Retained Earnings, and credit for Capital Stock.
  - credit for Dividends, Retained Earnings, and Capital Stock.
  - debit for Dividends, and credit for Retained Earnings and Capital Stock.
  - no correct answer given.
- (7) In determining cost of goods sold,
- freight-in is added to net purchases.
  - freight-out is added to net purchases.
  - purchase returns and allowances are deducted from net purchases.
  - purchase discounts are deducted from net purchases.
- (8) Goods costing \$2,000, terms 3/10, n/30 are paid for within the discount period after a \$200 allowance is received for goods returned, The cash paid is
- \$1,940.
  - \$1,800.
  - \$1,746.
  - \$1,740.
- (9) In a bank reconciliation, outstanding checks are
- deducted from the book balance.
  - added to the book balance.
  - added to the bank balance.
  - deducted from the bank balance.
- (10) The reconciling item in a bank reconciliation that will result in an adjusting entry by the depositor is
- outstanding checks.
  - deposit in transit.
  - bank service charges.
  - a bank error.
- (11) On October 1, AA Company received a \$2,000 12%, 3-month note receivable. The cash to be received by AA Company when the note becomes due is
- \$60
  - \$2,000
  - \$2,060.
  - \$2,240.
- (12) The balance in the accumulated depreciation account represents
- cash fund for replacement of the plant asset.

- b. the amount to be subtracted from the plant asset's cost to determine its market value.
- c. the total cost that has been charged to expense.
- d. more than one of the above.

2. 台北公司民國 86 年 8 月底帳列銀行存款餘額為\$32,496;銀行對帳單上之餘額則為\$27,754,經核對後發現下列情形:

- (1) 8 月底送存之存款為\$6,244,銀行尚未入帳。
- (2) 本公司已請銀行止付之支票\$1,008,銀行因疏忽仍予支付。
- (3) 銀行扣收之手續費\$14,本公司尚未入帳。
- (4) 本公司送存銀行之客戶支票\$778,因存款不足退票。
- (5) 本公司開出之支票#921,\$1,564,#924,\$964;#925,\$774;持票人尚未前往銀行兌領。

試作:(15%) 銀行往來調節表。(請調節出該公司之正確存款餘額)

3. 台中公司在 8 月 2 日賣貨品給大揚公司,標價為\$6,000,商業折扣 25%,付款條件 2/10, n/60。大揚公司無法如期付款,台中公司允許大揚公司延期償付。10 月 10 日大揚公司開立 60 天期,利率 8%的票據一紙交給台中公司,但台中公司於 11 月 9 日才收到票據,當天即持向銀行貼現,貼現率 9%。到期時票據如數兌付,試回答下列問題:(12%)

- (1) 銷貨之商業折扣數額若干?
- (2) 大揚公司有多少現金折扣?
- (3) 票據何時到期?
- (4) 貼現期多少天?
- (5) 銀行扣除的銀行貼現息是多少?
- (6) 貼現票據的現金收入為多少?

4. 台南公司於民國 86 年 4 月 1 日以 103 價格加計應計利息購入面額\$3,000,000,利率 8%的公司債。該公司債於 86 年 1 月 1 日發行,到期日為 90 年 12 月 31 日,每年年底付利息一次。設公司採直線法攤銷。

試作:(12%)

- (1) 購入債券之必要分錄。
- (2) 86 年收取利息及攤銷分錄。

5. 台東公司於民國 87 年 1 月 2 日成立,出售股票 24,000 股,面額\$20,每股售價\$22。該公司核定股數為 60,000 股。

民國 87 年公司發生下列股票交易事項:

2 月 21 日 購回庫藏股票 800 股,每股售價\$24。

- 2月21日 出售庫藏股票 800股，每股售價\$25。  
2月21日 購回庫藏股票 800股，每股售價\$25。  
2月21日 出售庫藏股票 800股，每股售價\$24。  
2月21日 購回庫藏股票 800股，每股售價\$27。

試就上述股票交易案成本法作必要之分錄。(15%)

6. 全民公司民國 86 年 12 月 31 日之股東權益資料如下：

股東權益	
特別股 8%，累積，面值\$300，流通在外 20,000 股	\$ 6,000,000
特別股溢價	120,000
普通股，面值\$10，流通在外 3,000,000 股	30,000,000
普通股溢價	3,000,000
保留盈餘	<u>8,100,000</u>
股東權益總額	<u>\$47,220,000</u>

試作：(22%)

計算下列情況下普通股及特別股之每股權益：

- (1) 特別股未積欠股利，其清算價格為每股\$310。
- (2) 特別股已積欠三年股利，其清算價格為每股\$290。
- (3) 特別股未積欠股利，其清算價格為每股\$250。

試題完