

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