

管理科學
銘傳大學八十八學年度金融研究所碩士班招生考試
國際企業管理

第一節

會計學 試題

I. Multiple Choice: 答案另寫在答案紙上(12%)

1. The basic financial statement, which is generally prepared first, is the:
 - a. Income statement
 - b. Statement of owner's equity
 - c. Balance sheet
 - d. Statement of cash flows
2. Accountants do not recognize that the value of the dollar changes over time. This concept is called the:
 - a. Objectivity principle
 - b. Going concern concept
 - c. Cost principle
 - d. Business entity concept
3. All of the following are assets excepts:
 - a. Cash
 - b. Equipment
 - c. Inventory
 - d. Unearned revenue
4. Entries recorded on the right side of any account are called:
 - a. Increases
 - b. Decreases
 - c. Debits
 - d. Credits
5. Transactions are recorded chronologically, as they occur, in the:
 - a. Journal
 - b. Daybook
 - c. Ledger
 - d. T-account
6. The following account will have a normal debit balance:
 - a. Accumulated Depreciation
 - b. Depreciation Expense
 - c. Accounts Payable
 - d. Unearned Revenue
7. A final check on the adjusting and closing process is provided by
 - a. the worksheet
 - b. the financial statements
 - c. the post-closing trial balance
 - d. the adjusting trial balance
8. The following is not a contra account:
 - a. Purchases Discounts
 - b. Sales Returns and Allowances
 - c. Cost of Goods Sold
 - d. Accumulated Depreciation
9. To the seller, transportation charges will be part of :
 - a. Current assets
 - b. Cost of goods sold
 - c. Current liabilities
 - d. Operating expenses
10. The following account is closed at year-end:
 - a. Cash
 - b. Sales Revenue
 - c. Johnson, Capital
 - d. Sales Discounts

- b. Purchases Discounts d. Accumulated Depreciation
11. Which of the following primarily helps control cash receipts?
- a. Bank reconciliations c. Voucher system
- b. Petty cash funds d. Cash registers
12. When a voucher system is used, this journal is unnecessary:
- a. Cash receipts c. Sales
- b. Cash payments d. General

II. 計算題(可使用計算機)

(1) BB Co. has the following inventory record for the month of November:

	<u>Units</u>	<u>Cost Per Unit</u>	<u>Total Cost</u>
Inventory Nov.1	40	\$20	\$800
Purchase Nov.5	16	22	352
Purchase Nov.12	63	25	900
Purchase Nov.20	40	26	1,040
Purchase Nov.28	28	28	784

A count of the inventory on hand on Nov. 30 revealed that 42 units remained.

Required: Calculate ending inventory and cost of goods sold under the periodic FIFO & LIFO.(18%)

(2) AA Inc., has the following preferred & common stock outstanding on Dec. 31 1999”

6% Preferred Stock (\$20 par. cumulative. Participation, 100,000 shares authorized, 8,000 Shares issued and outstanding).....	\$160,000
Common Stock (\$10 Par, 1,000,000 shares Authorized, 86,000 shares issued and Outstanding).....	<u>860,000</u>
Total Preferred and Common Stock.....	<u>\$1,020,000</u>

Required: Calculate the amount of dividends received by preferred and common stockholders, respectively, under each of the following assumptions: (20%)

- Preferred dividends for 1998 are in arrears. On Dec. 31, 1999, AA declared a total dividend of \$84,800.
- No dividends are in arrears. On Dec. 31, 1999, AA declared a total dividend of 96,800.

3. Preferred dividends for 1997 and 1998 are in arrears. On Dec. 31, 1999, AA declared a total dividend of \$150,400.

(3) 台北公司在民國 83 年 12 月 21 日調整使結帳前發現民國 74 年 1 月 2 日購入之機器一台，成本 \$ 1,000,000，估計可用 10 年，殘值 \$ 40,000，採直線法折舊，在民國 82 年 1 月初，支付整修費 \$200,000，機器經重新整修後，計可以延長使用期限到民國 86 年底，無殘值，該公司誤將所支付之 \$ 200,000 記作修理費用，並自 82 年起按當時機器的帳面價值，除以估計還可以使用的期限攤提折舊，試作更正分錄。(12%)

(4) 試作下列有關債券交易必要之分錄：(20%)

- a. 86/1/1 發行面額 \$2,000,000，利率 8%，10 年期的公司債，每年 6 月 30 日，及 12 月 31 日各付息一次，真實利率為 9%。
 - 6/30 支付利息並按直線法攤銷折舊。
 - 12/31 支付利息並按直線法攤銷折舊。
- b. 86/9/1 發行面額 \$2,000,000，利率 10%，10 年期的公司債，每年 3 月 1 日，及 9 月 1 日各付息一次，真實利率為 9%。
 - 12/31 調整應計利息並按直線法攤銷
 - 87/3/1 支付利息並攤銷溢價。
 - 9/1 支付利息並攤銷溢價。

(5) 民國年 3 月 1 日，台中公司以每股 \$78 購入安安公司流通在外 80,000 股之 30% 每股付息 \$385 年 5 月 31 日安安公司發放現金股利每股 \$3 同年 12 月 31 日，安安公司列帳純益 \$300,000，每股市價 \$72。

86 年 12 月 31 日，安安公司列帳純益 \$480,000，分配現金股利每股 \$1.5，每股市價 \$ 75。

87 年 12 月 31 日，該公司列帳純益 \$ 720,000，每股市價 \$ 85。

試作：根據下列方法作必要之分錄：(18%)

- a. 成本與市價孰低法。
- b. 權益法。

試題完