

管理科學  
銘傳大學九十學年度財務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(30%)**

1. All of the following are assets except :
  - a. Cash
  - b. Equipment
  - c. Inventory
  - d. Unearned revenue
  
2. Transactions are recorded chronologically, as they occur, in the
  - a. Journal
  - b. Daybook
  - c. Ledger
  - d. T-account
  
3. The following account will have a normal debit balance :
  - a. Accumulated Depreciation
  - b. Depreciation Expense
  - c. Accounts Payable
  - d. Unearned Revenue
  
4. The following is not a contra account of :
  - a. Purchases Discounts
  - b. Sales Returns and allowances
  - c. Cost of Goods Sold
  - d. Accumulated Depreciation
  
5. To the seller, transportation charges will be pat of :
  - a. Current assets
  - b. Cost of goods sold
  - c. Current liabilities
  - d. Operating expenses
  
6. The following account is closed at year-end f
  - a. Cash
  - b. Purchases Discounts
  - c. Johnson, Capital
  - d. Accumulated Depreciation
  
7. 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
  
8. Net income will result during a time period when :
  - a. assets exceed liabilities
  - b. assets exceed revenues
  - c. expenses exceed revenues
  - d. revenues exceed expenses

9. A revenue account :
- a. is increased by debits
  - b. is decreased by credits
  - c. has a normal balance of a debits
  - d. is increased by credits
10. Current assets are listed :
- a. by importance
  - b. by liquidity
  - c. by longevity
  - d. alphabetically
11. The sales accounts that normally have a debit balance are :
- a. sales discounts
  - b. sales returns & allowances
  - c. both a & b
  - d. neither a nor b
12. If sales revenues are \$400,000, cost of goods sold is \$310,000, and operating expenses are \$60,000, the gross profit is :
- a. \$30,000
  - b. \$90,000
  - c. \$34,000
  - d. \$400,000
13. AA Enterprises has current assets of \$80,000 & current liabilities of \$20,000. It's current ratio & working capital are :
- a. \$80,000
  - b. 4 : 1 ; \$60,000
  - c. 25 : 1 ; \$80,000
  - d. 4 : 1 ; \$80,000
14. The basic formula for computing earnings per share is net income divided by :
- a. common shares authorized
  - b. common shares issued
  - c. common shares outstanding
  - d. common stock purchased
15. The lower of cost or market basis may be applied to :
- a. categories of inventories
  - b. individual items of inventories
  - c. total inventory
  - d. all of the above

## II. 計算題(可使用計算機)

1. 試依下列資料，完成各空格。(15%)

	甲公司	乙公司	丙公司
銷貨	\$120,000	(C)	450,000
銷貨退回	(A)	24,000	27,000
銷貨淨額	114,000	276,000	(E)

期初存貨	21,000	(D)	108,000
進貨	126,000	300,000	360,000
進貨退出	9,000	30,000	(F)
期末存貨	(B)	150,000	126,000
銷貨成本	96,000	210,000	324,000
銷貨毛利	18,000	66,000	(G)

2. 台中公司民國 89 年 12 月 31 日資產負債表上列有應收帳款\$2,520,000，備抵壞帳\$132,000，90 年 1 月份之交易如下：(20%)

(1) 賒銷	\$1,840,000
(2) 銷貨退回及讓價	36,800
(3) 客戶交來現金(無現金折扣)	1,824,000
(4) 收到楊梅公司前已沖銷之帳款	46,400

公司對 1 月 31 日所有客戶的應收帳款作帳齡分析之後，認為備抵壞帳應調整為\$146,400。

試作：(1) 上列四項交易的分錄。

(2) 計算 90 年 1 月 31 日資產負債表上應收帳款及備抵壞帳的金額。

3. 台南公司民國 89 年 12 月 31 日之股東權益資料如下：(20%)

股東權益

特別股 8%，累積，面值\$600，流通在外 2,000 股	\$1,200,000
特別股溢價	24,000
普通股，面值\$10，流通在外 600,000 股	6,000,000
普通股溢價	600,000
保留盈餘	<u>1,620,000</u>
股東權益總額	\$9,444,000

試作：計算下列各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\$620。

(2) 特別股已積欠 3 年股利，其清算價格為每股\$580。

4. 台東公司近三年之財務資料如下：(15%)

	89 年	88 年	87 年
銷貨	<u>\$105,000</u>	<u>\$100,000</u>	<u>\$75,000</u>
銷貨成本：			
期初存貨	\$30,000	\$25,000	\$5,000
進貨	<u>95,000</u>	<u>80,000</u>	<u>85,000</u>
可銷商品總額	\$125,000	\$105,000	\$90,000

期末存貨	<u>50,000</u>	<u>30,000</u>	<u>25,000</u>
銷貨成本	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$65,000</u>
銷貨毛利	<u>\$30,000</u>	<u>\$25,000</u>	<u>\$10,000</u>

試作：分析各年度存貨週轉率及各年度平均銷貨期間。

試題完