

管理科學  
銘傳大學九十一學年度財務金融研究所碩士班招生考試  
國際企業

第一節

會計學 試題

**I. 單選題：30%**

請在答案本上依下列格式作答(題號務必標示清楚)：

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.
11.	12.	13.	14.	15.

1. Purchasing a building for \$120,000 by paying cash of \$20,000 and obtaining a mortgage for \$100,000 would (A)increase assets and increase liabilities by \$100,000 (B)increase net assets by \$100,000 (C)increase liabilities by \$120,000 (D)decrease assets and decrease liabilities by \$20,000
2. Prepaid rent shows a beginning balance of \$500 and an ending balance of \$2,800. The rent expense account was debited during the adjusting process for \$1,200. How much cash was spent for rent? (A)\$4,700 (B)\$1,200 (C)\$3,500 (D)\$4,000
3. Equipment that cost \$93,000 has a book value of \$23,000. What is the balance in the accumulated depreciation account? (A)\$23,000 (B)\$70,000 (C)\$93,000 (D)impossible to determine using the given data
4. The accounts which appear on a postclosing trial balance are: (A)assets, liabilities, revenues, and expenses (B)revenues, expenses, and withdrawals (C)assets, liabilities, and capital (D)revenues, expenses, capital, and withdrawals
5. In a 2-for-1 stock split, the balance in the common stock account: (A)is cut in half (B)remains the same (C)doubles (D)cannot be determined from the information given
6. Western Suppliers sold \$2,000 of inventory to a customer on account, terms 3/15 n/40. Freight terms were FOB shipping point and freight charges totaled \$150. The entry to record the sale would include a(n): (A)credit to accounts receivable for \$2,150 (B)debit to sales revenue for \$2,000 (C)credit to sales revenue for \$2,000 (D)debit to delivery expense for \$150
7. Stock dividends: (A)decrease total stockholders' equity (B)have no effect

on total stockholders' equity (C)reduce the total assets of the company  
(D)increase total liabilities upon declaration

8. Which of the following transactions would both increase and decrease an asset? (A)an owner withdrawal of cash for personal use (B)borrowing money from a bank (C)performing a service and receiving the cash immediately (D)purchasing office supplies for cash
9. Eyewear Unlimited has accounts receivable of \$16,000 and an allowance for uncollectible accounts with a credit balance of \$1,700 before a specific account of \$60 is written off. What were net accounts receivable before and after the write off? (A)before \$16,000 after \$14,360 (B)before \$16,000 after \$16,000 (C)before \$14,300 after \$14,240 (D)before \$14,300
10. Given the following data, what is the gross margin if cost of goods sold is determined using the periodic FIFO method?

Sales revenue	200 units at	\$20	per unit
Beginning inventory	60 units at	\$12	per unit
Purchases	210 units at	\$13	per unit

(A)\$2,540 (B)\$1,460 (C)\$1,400 (D)cannot be determined because the number of units in ending inventory is not given

11. Net sales revenue is \$550,000, purchases are \$380,000, ending inventory is \$225,000, and gross margin is \$270,000. What is cost of goods sold? (A)\$155,000 (B)\$170,000 (C)\$280,000 (D)none of the above
12. All of the following are characteristics of plant assets except? (A)tangible (B)long-live (C)held for investment (D)used in the business
13. During 19X4, total dividends declared by Mercury Corporation amounted to \$29,000. There were 5,000 shares of \$20 par, 10% noncumulative preferred stock outstanding and 10,000 shares of \$5 par common stock outstanding. No dividends were declared in 19X2 or 19X3. The total amount of dividends payable to each class of stock in 19X4 amounted to: (A)\$19,000 to preferred, \$10,000 to common (B)\$0 to preferred, \$29,000 to common (C)\$10,000 to preferred, \$19,000 to common (D)\$29,000 to preferred, \$0 to common
14. The depreciation method that initially ignores residual value is: (A)double-declining-balance (B)straight-line (C)both double-declining-balance and straight-line (D)units-of-production
15. The purchase of treasury stock: (A)decreases assets and increases stockholders' equity (B)increases assets and decreases stockholders' equity

(C)increases assets and increases stockholders' equity (D)decreases assets and decreases stockholders' equity

**II. 問題及計算題(題號務必標示清楚)：70%**

1. 請就下列交易事項，判斷其屬於何種活動類型：operating, investing, financing, or non-cash investing and financing，同時並說明該交易事項對「現金」科目的影響(增加、減少、不影響)。(20%)

交易事項	活動類型	對「現金」科目之影響
範例 發行面額\$1,000,000，利率 10%，5 年期之公司債，債券售價為面額之 102。	Financing	增加\$1,020,000
a. 發行普通股 1,000 股，面值\$20，每股發行價格\$25。		
b. 出售設備帳面價值\$10,500，並且紀錄資產出售利益\$400。		
c. 當年度賒銷金額\$160,000，年初應收帳款餘額\$95,000，年底應收帳款餘額\$106,000。		
d. 宣告並發放現金股利\$25,000。		
e. 將票面額\$200,000 之公司債轉換成面值\$200,000 之普通股。		

2. 信利公司民國 90 年 12 月 31 日股東權益之內容如下：(20%)

特別股，5%非累積，每股清算價值\$102(核准 7,000 股，已發行 1,000 股)	\$100,000
資本公積—特別股發行溢價	53,200
普通股，面值\$50(核准 10,000 股，已發行 5,000 股)	250,000
資本公積—普通股發行溢價	300,000
保留盈餘	455,300
庫藏股票(普通股，800 股成本)	96,000

請計算：

- 特別股之每股面值。
- 普通股之每股平均發行價格。
- 普通股之流通在外股數。
- 股東權益總金額。
- 普通股之每股帳面價值(小數點第二位四捨五入)。

3. 良益公司在民國 88 年 6 月 1 日以 \$1,033,750 售出票面金額 \$1,000,000，利率 6.5%，8 年期的公司債，利息在每年 6 月 1 日及 12 月 1 日支付(該公司採曆年制)。(14%)

試問：

- a. 當時市場利率較公司債支票面利率 6.5% 為高、低或相等？
  - b. 若良益公司採直線法攤銷公司債溢價，民國 88 年 12 月 31 日「利息費用」科目之金額為何？
  - c. 民國 88 年 12 月 31 日資產負債表上「應付公司債」科目之帳面價值為何？
4. 通邦公司 89 年度之營業淨利為 3 億元，流動比率為 2：1，速動比率為 1.5：1，且該公司僅發行普通股，由於該公司之股價從每股 300 元下降至目前之 190 元而引起小股東之嚴厲抨擊，因而該公司研擬下列三個方案，以圖振興股價：(16%)
- 方案(一)發放 50% 之股票股利。
- 方案(二)將已宣佈之現金股利加以發放。
- 方案(三)由公開市場以超過每股帳面價值之價格購入其已發行之股票(庫藏股票)。
- a. 上述三方案對通邦公司之每股盈餘、每股帳面價值、(淨)營運資金以及流動比率有何影響？(上升、下降、或不影響)

項目	方案一	方案二	方案三
每股盈餘			
每股帳面價值			
(淨)營運資金			
流動比率			

- b. 上述三方案中，你贊成採取何種方案，請扼要陳述理由。

試題完