

銘傳大學 101 學年度轉學生招生考試

企業管理學系、國際企業學系、會計學系、財務金融學系、
應用統計資訊學系、經濟學系、風險管理與保險學系

二年級第二節

「初級會計學」試題

(第 1 頁共 2 頁) (限用答案本作答)

可使用計算機 不可使用計算機

每題 20 分

1. Rayya Co. purchases and installs a machine on January 1, 2007, at a total cost of \$105,000. Straight-line depreciation is taken each year for four years assuming a seven-year life and no salvage value. The machine is disposed of on July 1, 2011, during its fifth year of service. Prepare entries to record the partial year's depreciation on July 1, 2011, and to record the disposal under the following separate assumptions: (1) the machine is sold for \$45,500 cash and (2) Rayya receives an insurance settlement of \$25,000 resulting from the total destruction of the machine in a fire.
2. Del Gato Clinic deposits all cash receipts on the day when they are received and it makes all cash payments by check. At the close of business on June 30, 2011, its Cash account shows an \$11,589 debit balance. Del Gato Clinic's June 30 bank statement shows \$10,555 on deposit in the bank. Prepare a bank reconciliation for Del Gato Clinic using the following information:
 - a. Outstanding checks as of June 30 total \$1,829.
 - b. The June 30 bank statement included a \$16 debit memorandum for bank services.
 - c. Check No. 919, listed with the canceled checks, was correctly drawn for \$467 in payment of a utility bill on June 15. Del Gato Clinic mistakenly recorded it with a debit to Utilities Expense and a credit to Cash in the amount of \$476.
 - d. The June 30 cash receipts of \$2,856 were placed in the bank's night depository after banking hours and were not recorded on the June 30 bank statement.

本試題係兩面印刷
Exam Printed on 2 sides.

3. The equity section of Cyril Corporation's balance sheet shows the following.

Preferred stock—6% cumulative, \$25 par value, \$30 call price, 10,000 shares issued and outstanding	\$ 250,000
Common stock—\$10 par value, 80,000 shares issued and outstanding	800,000
Retained earnings	535,000
Total stockholders' equity	<u>\$1,585,000</u>

Determine the book value per share of the preferred and common stock under two separate situations.

1. No preferred dividends are in arrears.
2. Three years of preferred dividends are in arrears.

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4. 林林公司出售電視機時，提供一年期產品免費修理之保證。過去經驗顯示，大約有 5% 於保證期中送修，每部電視機的修理成本為人工 \$2,000，零件 \$1,200。在 X2 年時出售了 850 台電視機，每部 \$25,000 售價，其中有 12 台於當年送修。試作：X2 年相關分錄。

5. 試計算加大公司下列(一)~(六)之數字。

應收票據	開立日期	期間	到期日	本金	年利率	利息總額
(1)	3月2日	45天	(一)	\$400,000	5%	(五)
(2)	6月7日	60天	(二)	240,000	(四)	1,600
(3)	9月12日	3個月	(三)	120,000	3%	(六)

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試題完
End of exam