

銘傳大學 105 學年度暑假轉學生招生考試

企業管理學系、國際企業學系、會計學系、財務金融學系、應用統計與資料學系、經濟與金融學系、風險管理與保險學系、醫療資訊與管理學系

第二節

「初級會計學」試題

(第 1 頁共 4 頁) (限用答案本作答)

可使用計算機 不可使用計算機

一、選擇題 (60%)

請依下列表格格式寫出選擇題的答案，否則不予計分

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20

- 吳君年初投資現金\$250,000 成立本商店，而期末資產有\$450,000，期末負債為\$300,000，當年收益\$50,000，則費損為
(1) \$50,000 (2) \$200,000 (3) \$150,000 (4) \$100,000
- 銘傳公司賒銷商品\$5,000，付款條件為 1/10, n/30，採總額法記帳，顧客於折扣期限內結清全部貨欠，嗣後發現有十分之一的商品瑕疵，故予退貨，銘傳公司退還此部分貨款，則退貨分錄應
(1) 貸記應收帳款\$500 (2) 借記銷貨退回\$495 (3) 借記銷貨折讓\$5 (4) 借記銷貨退回\$500
- 銘傳公司 105 年底餘額式試算表的借貸方總額不相等，借方總額為\$100,000，經查帳冊，發現下列事實：a.某交易貸記應付帳款\$3,600，過帳時過入應付帳款之借方；b.現付房租\$2,000，未入帳；c.加計應付帳款借方金額時，借方總額為\$980，誤記為\$930，試問該試算表上正確之借方總額應為
(1) \$92,850 (2) \$92,800 (3) \$100,000 (4) \$96,450
- 同上題，則該試算表上原貸方總額為
(1) \$92,850 (2) \$92,800 (3) \$100,000 (4) \$96,450
- 結帳後試算表
(1) 虛、實帳戶餘額均列 (2) 僅列實帳戶餘額 (3) 僅列商品帳戶餘額 (4) 僅列虛帳戶餘額
- 設運送條件為起運點交貨之銷貨行為，若買方支付運費，在採用永續盤存制下，分錄應貸記現金，借記
(1) 進貨運費 (2) 銷貨運費 (3) 其他應收款 (4) 存貨
- 企業應將負債作長、短期之區分，其根據之基本假設為
(1) 重大性 (2) 可驗證性 (3) 時效性 (4) 繼續經營個體
- 期初存貨\$36,000，本期進貨\$500,000，進貨退回\$30,000，進貨折讓\$10,000，進貨運費\$20,000，期末存貨\$20,000，銷貨退回\$20,000，銷貨折讓\$18,000，銷貨運費\$62,000，試問可供銷貨商品成本為
(1) \$516,000 (2) \$536,000 (3) \$576,000 (4) \$496,000
- 保險費帳內計有\$18,000，其中屬於本期負擔者佔 7/9，則期末調整分錄為
(1) 借：保險費\$14,000，貸：預付保險費\$14,000 (2) 借：預付保險費\$14,000，貸：保險費\$14,000 (3) 借：預付保險費\$4,000，貸：保險費\$4,000 (4) 借：保險費\$4,000，貸：預付保險費\$4,000
- 下列何者非為主要財務報表
(1) 資產負債表 (2) 結算工作底稿 (3) 綜合損益表 (4) 現金流量表

本試題係兩面印刷
Exam Printed on 2 sides.

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(第 2 頁共 4 頁) (限用答案本作答)

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11. The inventory of Taipei Company was destroyed by fire on April 1. From an examination of the accounting records, the following data for the first three months of the year are obtained:

Sales Revenue	\$185,000
Sales Returns and Allowances	5,000
Purchases	90,000
Freight-In	3,500
Purchase Returns and Allowances	4,000

Determine the merchandise lost by fire, assuming a beginning inventory of \$60,000 and a gross profit rate of 40% on net sales.

(1) 41,500 (2) 42,500 (3) 43,500 (4) 44,500

12. Gowns, Inc. uses the percentage of receivables basis to estimate its bad debts. At December 31, 2017, Gowns estimates total bad debts that will become uncollectible in the future as €6,608. The existing balance in the Allowance for Doubtful Accounts is a credit balance of €1,408. The Accounts Receivable balance at December 31, 2017 is €105,600. The amount of the bad debt adjusting entry at December 31, 2017 will impact the statement of financial position accounts by

- (1) Increasing expenses by €6,608.
- (2) Increasing the Allowance for Doubtful Accounts by €6,608.
- (3) Increasing Accounts Receivable by €5,200.
- (4) Increasing the Allowance for Doubtful Accounts by €5,200.

13. The method of accounting for uncollectible accounts that results in a better matching of expenses with revenues is the

- (1) aging accounts receivable method.
- (2) direct write-off method.
- (3) percentage of sales method.
- (4) percentage of receivables method.

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14. A company purchased factory equipment for ¥2,800,000. It is estimated that the equipment will have a ¥280,000 residual value at the end of its estimated 5-year useful life. If the company uses the double-declining-balance method of depreciation, the amount of annual depreciation recorded for the second year after purchase would be

(1) ¥1,120,000. (2) ¥672,000. (3) ¥1,008,000. (4) ¥483,840.

15. A plant asset was purchased on January 1 for \$180,000 with an estimated residual value of \$30,000 at the end of its useful life. The current year's Depreciation Expense is \$15,000 calculated on the straight-line basis and the balance of the Accumulated Depreciation account at the end of the year is \$90,000. The remaining useful life of the plant asset is

(1) 10 years. (2) 8 years. (3) 6 years. (4) 4 years.

16. Mendez Corporation issues 5,000, 10-year, 8%, \$1,000 bonds dated January 1, 2017, at 103. The journal entry to record the issuance will show a

- (1) debit to Cash of \$5,000,000.
- (2) credit to Bonds Payable for \$5,150,000.
- (3) credit to Premium on Bonds Payable for \$150,000.
- (4) credit to Cash for \$5,150,000.

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17. Riley Company issued a \$4,000,000, 10%, 10-year mortgage note payable to finance the construction of a building at December 31, 2017. The terms provide for annual installment payments of \$650,981.

The journal entry to record the first installment payment will show a

- (1) debit to Interest Expense of \$250,981.
- (2) credit to Mortgage Payable for \$4,000,000.
- (3) debit to Mortgage Payable of \$250,981.
- (4) debit to Cash for \$650,981.

18. Looper, Inc. has 25,000 shares of 5%, £100 par value, noncumulative preference shares and 50,000 ordinary shares with a £1 par value outstanding at December 31, 2017. There were no dividends declared in 2016. The board of directors declares and pays a £300,000 dividend in 2017. What is the amount of dividends received by the common shareholders in 2017?

- (1) £0
- (2) £125,000
- (3) £300,000
- (4) £175,000

19. Beckham Company has 2,000 shares of 5%, \$100 par cumulative preference shares outstanding at December 31, 2017. No dividends have been paid on these shares for 2016 or 2017. Dividends in arrears at December 31, 2017 total

- (1) \$0.
- (2) \$1,000.
- (3) \$10,000.
- (4) \$20,000.

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20. On January 2, Groneman Corporation acquired 30% of the outstanding ordinary shares of Coulson Company for \$580,000. For the year ended December 31, Coulson reported net income of \$90,000 and paid cash dividends of \$30,000 on its shares. At December 31, the carrying value of Groneman's investment in Coulson under the equity method is

- (1) \$571,000.
- (2) \$580,000.
- (3) \$607,000.
- (4) \$598,000.

二、Cayemberg AG maintains a checking account at the Commerce Bank. At July 31, selected data from the ledger balance and the bank statement are shown below.

	Cash in Bank	
	Per Books	Per Bank
Balance, July 1	€17,600	€16,791
July receipts	81,100	
July credits		82,470
July disbursements	77,150	
July debits		74,756
Balance, July 31	€21,550	€24,505

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Analysis of the bank data reveals that the credits consist of €81,000 of July deposits and a credit memorandum of €1,470 for the collection of a €1,400 note plus interest revenue of €70. The July debits per bank consist of checks cleared €74,700 and a debit memorandum of €65 for printing additional company checks.

You also discover the following errors involving July checks: (a) A check for €230 to a creditor on account that cleared the bank in July was journalized and posted as €320. (b) A salary check to an employee for €255 was recorded by the bank for €155.

The June 30 bank reconciliation contained only two reconciling items: deposits in transit €7,000 and outstanding checks of €6,200.

Required (22%)

- (1) Prepare a bank reconciliation at July 31, 2017.
- (2) Journalize the adjusting entries to be made by Cayemberg. Assume that interest on the note has not been accrued.

三、The income statement of Falcone Company is shown below:

FALCONE COMPANY

Income Statement

For the Year Ended December 31, 2017

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Sales revenue		\$8,000,000
Cost of goods sold		<u>5,400,000</u>
Gross profit		2,600,000
Operating expenses		
Selling expenses	\$500,000	
Administrative expenses	700,000	
Depreciation expense	90,000	
Amortization expense	<u>30,000</u>	<u>1,320,000</u>
Net income		<u>\$1,280,000</u>

Additional information:

1. Accounts receivable increased \$300,000 during the year.
2. Inventory increased \$250,000 during the year.
3. Prepaid expenses increased \$200,000 during the year.
4. Accounts payable to merchandise suppliers increased \$150,000 during the year.
5. Accrued expenses payable increased \$160,000 during the year.

Required (18%)

Prepare the operating activities section of the statement of cash flows for the year ended December 31, 2017, for Falcone Company, using the direct method.

試 完
End Exam