

# 銘傳大學 107 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、風險管理與保險學系、應用統計與資料學系、經濟與金融學系、醫療資訊與管理學系

## 第一節

### 「會計學」試題

(第 1 頁共 5 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%)

請依下列格式寫出選擇題答案，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

- 大大電器行經營不善但不預期將於年底結束營業，會計人員擅自將當年度購入的電腦設備帳面金額 100 萬元調降至二手市場公平價值 50 萬元，請問會計人員違反了下列哪項會計假設：  
(A) 審慎原則 (B) 繼續經營假設 (C) 行業特性 (D) 重大性
- 顧客至好樂笛唱歌，結帳時好樂笛收取現金 \$1,000，對於好樂笛企業財務報表的影響而言，下述何者正確？  
(A) 現金減少 \$1,000 (B) 權益增加 \$1,000 (C) 權益減少 \$1,000 (D) 現金餘額不變
- 以下有關試算表的敘述，哪一項是錯誤的：  
(A) 試算表借方餘額的加總等於貸方餘額的加總時，就表示會計記錄的過程是正確的  
(B) 試算表借方餘額的加總必須等於貸方餘額的加總  
(C) 同一筆日記簿分錄被過帳兩次，會造成錯誤的試算表餘額  
(D) 試算表的主要目的是協助編製財務報表
- 在分類式資產負債表中，存貨被歸類為：  
(A) 無形資產 (B) 不動產、廠房及設備 (C) 流動資產 (D) 長期性投資
- 全家電子於 7 月下旬開立一張支票給廣達電腦，此張支票於 8 月上旬才入帳兌現，此一交易事項對於全家電子在編製 8 月份銀行存款調節表時，應作為：  
(A) 銀行對帳單餘額的減項 (B) 銀行對帳單餘額的加項  
(C) 公司帳載現金餘額的加項 (D) 不必作任何調整
- 薪傳電視購物頻道採應收帳款百分比法提列呆帳，估計呆帳率為 3%，×5 年底調整前備抵呆帳有借方餘額 \$10,000，該年底應收帳款餘額為 \$1,500,000，試問 ×5 年底應提列多少呆帳？  
(A) \$50,000 (B) \$45,000 (C) \$55,000 (D) \$35,000
- 下列哪一項屬於資本支出？  
(A) 當支出的效益在 1 年以內者 (B) 公司例行性的檢修和維護支出  
(C) 支出年度內作費用處理者 (D) 機器設備完成大修並延長耐用年限之支出

本試題係兩面印刷

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### 第一節

### 「會計學」試題

(第 2 頁共 5 頁) (限用答案本作答)

可使用計算機  不可使用計算機

8. 佳佳公司於 ×7 年 7 月 1 日發行面額 \$100，5 年期，票面利率 10%，市場利率 12% 之公司債，每年 7 月 1 日付息，發行價格為 \$94。該公司 ×7 年 12 月 31 日攤銷折價之會計處理為：
- (A) 借記應付公司債折價 \$0.3 (B) 借記應付公司債折價 \$0.64  
(C) 貸記應付公司債折價 \$0.3 (D) 貸記應付公司債折價 \$0.64
9. 甲公司 ×1 年初計有流通在外每股面額 \$10 之普通股 20,000 股，其發行溢價為 \$100,000。當年度甲公司以每股 \$19 購買 6,000 股庫藏股票，隨即將買入之庫藏股票全數註銷。試問上述庫藏股票註銷將減少甲公司保留盈餘的金額為多少？
- (A) \$14,000 (B) \$24,000 (C) 30,000 (D) \$84,000
10. 累積特別股之積欠股利：
- (A) 為一非流動負債科目 (B) 為一流動負債科目  
(C) 只有在特別股股利已經宣告時才會存在 (D) 應於財務報表之附註中加以揭露
11. Boone Company purchased a piece of machinery by paying \$5,000 cash. In addition to the purchase price, the company incurred \$100 freight charges. The machine has an estimated useful life of 5 years and will require \$125 for insurance over that period. Boone Company would record the cost of the machine at
- (A) \$5,000 (B) \$5,100 (C) \$5,125 (D) \$5,225
12. MM Corporation had 20,000 shares of \$4 par-value common stock outstanding on January 1, 2018. On January 10, 2018, the firm purchased 2,000 of its outstanding shares for \$18 per share. On July 22, 2018, it reissued 1,000 shares at \$22 per share. Given this information, the entry to record the purchase of this stock on January 10 would include a debit to
- (A) Treasury Stock of \$36,000 (B) Common Stock of \$36,000  
(C) Treasury Stock of \$8,000 (D) Common Stock of \$8,000
13. When do dividends become liabilities?
- (A) On the date of record (B) On the declaration date  
(C) On the payment date (D) Dividends are never liabilities because a company is not legally required to pay dividends
14. In July 2018, LL Company acquired 5,000 shares of the common stock of RR Corporation and classified the shares as FVTPL financial assets because LL Company did not want to control RR and did not make an irrevocable election to measure the equity investment as FVTOCI. The following January, RR announced net income of \$100,000 for 2018 and declared a cash dividend of \$0.50 per share on its 100,000 shares of outstanding common stock. The LL Company dividend revenue from Ryan Corporation in January 2019 would be
- (A) \$0 (B) \$2,500 (C) \$5,000 (D) \$10,000

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### 第一節

### 「會計學」試題

(第 3 頁共 5 頁) (限用答案本作答)

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15. The net sales figure of XKM Company in 2017 was \$300,000. If the cost of goods available for sale was \$280,000 and gross margin was 35 percent of net sales, ending inventory must have been  
(A) \$70,000                      (B) \$85,000                      (C) \$195,000                      (D) \$105,000
16. AA Corporation reported the following data for the period: earnings per share, \$4.80; retained earnings, \$54,000; revenues, \$150,000; capital stock, \$30,000; expenses, \$126,000. Given the above information, how many shares of stock are outstanding?  
(A) 9,000                      (B) 5,000                      (C) 4,000                      (D) 3,500
17. Jane Corporation issued a \$100,000, 10-year, 10 percent bond on January 1, 2014, for \$112,000. Jane uses the straight-line method of amortization. On April 1, 2017, Jane reacquired the bonds for retirement when they were selling at 102 on the open market. Assuming no call premiums, how much gain or loss should Jane recognize on the retirement of the bonds?  
(A) \$2,000 loss                      (B) \$3,900 gain                      (C) \$6,100 gain                      (D) \$8,200 loss
18. You have just analyzed customers' accounts receivable through an "aging" process and have determined that \$3,000 of the accounts receivable are probably uncollectible. Noting that your trial balance shows an Allowance for Bad Debts with a debit balance of \$100, what is the correct adjusting entry?
- |      |                                |              |              |
|------|--------------------------------|--------------|--------------|
| (A). | <b>Bad Debt Expense</b>        | <b>3,100</b> |              |
|      | <b>Allowance for Bad Debts</b> |              | <b>3,100</b> |
| (B). | <b>Allowance for Bad Debts</b> | <b>3,100</b> |              |
|      | <b>Bad Debt Expense</b>        |              | <b>3,100</b> |
| (C). | <b>Allowance for Bad Debts</b> | <b>3,000</b> |              |
|      | <b>Bad Debt Expense</b>        |              | <b>3,000</b> |
| (D). | <b>Bad Debt Expense</b>        | <b>2,900</b> |              |
|      | <b>Allowance for Bad Debts</b> |              | <b>2,900</b> |
19. Assume the following facts for EE Company: the month-end bank statement shows a balance of \$27,200; outstanding checks totaled \$2,000; a deposit of \$8,000 is in transit at month-end; and a check for \$400 was erroneously charged against the account by the bank. What is the correct cash balance at the end of the month?  
(A) \$45,600  
(B) \$34,400  
(C) \$33,600  
(D) \$46,400

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## 第一節

### 「會計學」試題

(第 4 頁共 5 頁) (限用答案本作答)

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20. Following are the account balances from CJ Company's statement of comprehensive income

Inventory, January 1, 2017	\$34,000
Purchases	50,000
Purchase returns	5,000
Purchase discounts	4,000
Freight-in	6,000
Inventory, December 31, 2017	15,000
Freight-out	8,000

Given this information, the cost of goods sold during 2017 is

- (A). \$51,000
- (B). \$46,000
- (C). \$56,000
- (D). \$66,000

二、(20 分)

Capital EE Company has found that, historically, 0.5% of its current accounts receivable, 3% of accounts 1 to 30 days past due, 4.5%

of accounts 31 to 60 days past due, 8% of accounts 61 to 90 days past due, and 10% of accounts over 90 days past due are uncollectible. The following schedule shows an aging of the accounts receivable as of December 31, 2016:

	Days Past Due				
	Current	1-30	31-60	61-90	Over 90
Balance	\$105,600	\$31,400	\$14,200	\$3,600	\$900

The balances at December 31, 2016, in selected accounts are as follows. (Assume that the allowance method is used.)

Sales revenue	\$560,100
Sales returns	10,300
Allowance for bad debts	1,100 (credit balance)

Required: (20 分)

- Given these data, make the necessary adjusting entry (or entries) for uncollectible accounts receivable on December 31, 2016, on Capital EE's books.
- On February 14, 2017, Johnson, a customer, informed Capital EE Company that she was going bankrupt and would not be able to pay her account of \$89. Make the appropriate entry (or entries).
- On June 29, 2017, Johnson was able to pay the amount she owed in full. Make the appropriate entry (or entries).
- Assume that Allowance for Bad Debts at December 31, 2016, had a debit balance of \$1,100 instead of a credit balance of \$1,100. Make the necessary adjusting journal entry that would be needed on December 31, 2016.

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### 第二節

#### 「初級會計學」試題

(第 5 頁共 5 頁) (限用答案本作答)

可使用計算機  不可使用計算機

三、(20 分)

LL Company had the following equity accounts on January 1, 2018: Common Stock (£1 par) £800,000, Paid-in Capital in Excess of Par £1,000,000, and Retained Earnings £200,000. In 2018, the company had the following treasury stock transactions.

Apr. 1 Purchased 10,000 shares at £7 per share.  
July 1 Sold 1,600 shares at £10 per share.  
Oct. 1 Sold 3,400 shares at £9 per share.  
Dec. 1 Sold 2,000 shares at £5 per share.

LL Company uses the cost method of accounting for treasury stock. In 2018, the company reported net income of £80,000.

Required: (20分)

1. Journalize the treasury stock transactions, and prepare the closing entry on December 31, 2018, for net income.

試題完  
End of exam