

銘傳大學八十九學年度轉學生招生考試

八月一日 第四節

國、會計、企、風、財、經、統、資管 轉二

會計學 試題

I. Multiple Choice: 答案另寫在答案紙上(24%)

- Entries recorded on the right side of any account are called:
a. Increases b. Decreases c. Debits d. Credits
- Transactions are recorded chronologically, as they occur, in the:
a. Journal b. Daybook c. Ledger d. T-account
- The following account will have a normal debit balance:
a. Accumulated Depreciation b. Depreciation Expense c. Accounts Payable d. Unearned Revenue
- 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
- Accountants do not recognize that the value of the dollar changes over time. This concept is called the:
a. Objectivity principle b. Going concern concept c. Cost principle d. Business entity concept
- All of the following are assets except:
a. Cash b. Equipment c. Inventory d. Unearned revenue
- The following account is closed at year-end:
a. Cash b. Purchases Discounts c. Johnson, Capital d. Accumulated Depreciation
- Which of the following primarily helps control cash receipts?
a. Bank reconciliations b. Voucher system c. Petty cash funds d. Cash registers
- When a voucher system is used, this journal is unnecessary:
a. Cash receipts b. Sales c. Cash payments d. General
- A final check on the adjusting and closing process is provided by
a. the worksheet b. the financial statements c. the post-closing trial balance d. the adjusting trial balance
- The following is not a contra account:
a. Purchases Discounts b. Sales Returns and Allowances c. Cost of Goods Sold d. Accumulated Depreciation
- To the seller, transportation charges will be part of:
a. Current assets b. Current liabilities c. Cost of goods sold d. Operating expenses

II. 計算題〈可使用計算機〉

(1) AA Co. has the following inventory record for the month of November:

	<u>Units</u>	<u>Cost Per Unit</u>	<u>Total Cost</u>
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Inventory Nov. 1	40	\$20	\$800
Purchase Nov. 5	16	22	352
Purchase Nov. 12	36	25	900
Purchase Nov. 20	40	26	1,040
Purchase Nov. 28	28	28	784

A count of the inventory on hand on Nov. 30 revealed that 42 units remained.

Required: Calculate ending inventory and cost of goods sold under the periodic FIFO & LIFO.(18%)

(2) BB Inc., has the following preferred & common stock outstanding on Dec. 31 1999:

6% Preferred Stock (\$20 par, cumulative, Participating, 100,000 shares authorized, 8,000 Share issued and outstanding).....	\$ 160,000
Common Stock (\$10 Par, 1,000,000 shares Authorized, 86,00 shares issued and Outstanding).....	860,000
Total Preferred and Common Stock.....	<u>\$1,020,000</u>

Required: Calculate the amount of dividends received by preferred and common stockholders, respectively, under each of the following assumptions: (20%)

1. Preferred dividends for 1998 are in arrears. On Dec. 31, 1999, AA declared a total dividend of \$64,800.
2. Preferred dividends for 1997 and 1998 are in arrears. On Dec. 31, 1999, AA declared a total dividend of \$150,400.

(3) 台北公司在民國 83 年 12 月 31 日調整後結帳前發現民國 74 年 1 月 2 日購入之機器一台，成本\$10,000,000，估計可用 10 年，殘值\$40,000，採直線法折舊，在民國 82 年 1 月初，支付修整費\$200,000，該機器經重新整修後，估計可以延長使用期限到民國 86 年底，無殘值，該公司誤將所支付之\$200,000 記做修理費用，並自 82 年起按當時機器的帳面價值，除以估計還可以使用的期限攤提折舊，試作更正分錄。(18%)

(4) 台中公司民國 89 年 3 月底，帳列銀行存款餘額為\$32,496，銀行對帳單上之餘額則為\$27,754，經核對後發現下列情形：

- a. 3 月底送存之存款為\$6,244，銀行尚未入帳。
- b. 本公司已請銀行止付之支票\$1,008，銀行因疏忽仍予支付。
- c. 銀行扣收支手續費\$14，本公司尚未入帳。
- d. 本公司送存銀行之客戶之支票\$778，因存款不足退票。
- e. 本公司開出之支票#921，\$1,564；#924，\$964；#925，\$774；持票人尚未前往銀行兌領。

試作銀行往來調節表(20%)。

〈 試題完 〉