

銘傳大學八十九學年度轉學生招生考試

八月二日 第三節

財金 轉三

會計學(一) 試題

【可以使用計算機】

1. 以下是會計假設、原則及限制:

- A. 經假個體假設
- B. 繼續經營假設
- C. 貨幣單位假設
- D. 會計期間假設
- E. 成本原則
- F. 配合原則
- G. 充分揭露原則
- H. 收入認列原則
- I. 重要性
- J. 穩健

試作:以代號指出下列情況有關何項假設、原則或限制。

- (1) 所有重大項目均要遵守操作準則。
- (2) 分別保持個人及企業的交易記錄。
- (3) 費用須和相關收入於同一會計期間認列。
- (4) 購貸後續的市價變動並不入帳。
- (5) 固定資產不以清算價值入帳。(請勿用歷史成本原則)
- (6) 個人及頁記錄應分別加以區分。
- (7) 確定所有攸關資訊均已報導。
- (8) 假定以「元」為財務活動的衡量單位。 (20%)

2. F 公司 1998 年 1 月 2 日以每股成本 11 元購入 C 公司發行的普通股 5,000 股，作為一項長期投資。在 1998 年 12 月 31 日 C 公司宣佈:當年淨利為 90,000 元，每股分配股利 1 元，於 1999 年 1 月 20 日支付股利給股東。F 公司於 1999 年 1 月 21 日收到 C 公司發放的股利。假設:

- (1) F 公司持有股份只佔 C 公司有表決權股份的 5%。
- (2) F 公司持有股份佔 C 公司有表決權股份的 30%。

試作:在上述兩種情況下，分別作從 1998 年 1 月 2 日購入 C 公司股票開始到 1999 年 1 月 21 日收到股利為止的會計分錄。 (20%)

3. The trial balance of Colombia of the end of its fiscal year, August 31, 1999, includes the following accounts: Merchandise Inventory \$17,200, Purchases \$142,400, Sales \$190,000, Freight-in \$4,000, Sales Returns and Allowance \$3,000. Freight-out \$1,000, and Purchase Returns and Allowances \$2,000. The ending (August 31, 1999) merchandise inventory is \$27,000.

Instructions: Prepare a cost of goods sold section for the year ending August 31 (periodic inventory). (20%)

4. The ledger of the Kadlecc Company at the current year shows Accounts Receivable \$90,000. Sales \$840,000, and Sales Returns and Allowances \$40,000.

Instructions:

(a) If Allowance for Double Accounts has credit balance of \$800 in the trial balance, journalize the adjusting entry at December 31, assuming bad debts are expected to be (1)1% of net sales, and (2)10% of accounts receivable.

(b) If Allowance for Double Accounts has a debit balance of \$500 in the trial balance, journalize the adjusting entry at December 31, assuming bad debts are expected to be (1)0.75% of net sales, and (2)8% of accounts receivable. (20%)

5. The income statement for Cheryl Countryman, Inc, appears below.

CHERYL COUNTRYMAN, INC.

Income Statement

For the Year Ended December 31, 1999

Sales	\$400,000
Cost of good sold	<u>230,000</u>
Gross profit	170,000
Expenses (including \$20,000 interest and \$24,000 income taxes)	<u>100,000</u>
Net income	<u>\$70,000</u>

Additional information:

(1) Common stock outstanding January 1, 1999, was 35,000 shares.

(2) The market price of Cheryl Countryman, Inc, stock was \$15 in 1999.

(3) Cash dividends of \$21,000 were paid, \$5,000 of which were to preferred stockholders.

(4) Net cash provided by operating activities \$98,000.

Instructions

Compute the following ratios for 1999,

(a) Earnings per share.

(b) Price-earnings.

- (c) Payout.
- (d) Times interest earned.
- (e) Cash return on sales. (20%)

試題完