

銘傳大學八十九學年度轉學生招生考試

八月一日 第四節

資管 轉三

會計學(一) 試題

I. Multiple Choice: 答案另寫在答案紙上(24%)

1. Entries recorded on the right side of any account are called:
 - a. Increase
 - b. Decrease
 - c. Debits
 - d. Credits

2. Transactions are recorded chronologically, as they occur, in the:
 - a. Journal
 - b. Daybook
 - c. Ledger
 - d. T-account

3. The following account will have a normal debit balance:
 - a. Accumulated Depreciation
 - b. Depreciation Expense
 - c. Accounts Payable
 - d. Unearned Revenue

4. 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 flow

5. Accountants do not recognize that the value of the dollar changes over times. This concept is called the:
 - a. Objectivity principle
 - b. Going concern concept

- c. Cost principle
 - d. Business entity concept
6. All of the following are assets except:
- a. Cash
 - b. Equipment
 - c. Inventory
 - d. Unearned revenue
7. The following account is closed at year-end:
- a. Cash
 - b. Purchases Discounts
 - c. Johnson, Capital
 - d. Accumulated Depreciation
8. Which of the following primarily helps control cash receipts?
- a. Bank reconciliations
 - b. Petty cash funds
 - c. Voucher system
 - d. Cash registers
9. When a voucher system is used, this journal is unnecessary:
- a. Cash receipts
 - b. Cash payments
 - c. Sales
 - d. General
10. 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
11. The following is not a contra account:
- a. Purchases Discounts
 - b. Sales Returns and Allowances
 - c. Cost of Goods Sold
 - d. Accumulated Depreciation

12. To the seller, transportation charges will be part of:

- a. Current assets
- b. Cost of goods sold
- c. Current liabilities
- 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:

	Units	Cost Per Unit	Total Cost
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 Shares issued and outstanding).....	\$160,000
Common Stock (\$10 Par, 1,000,000 shares Authorized, 86,000 shares issued and Outstanding).....	<u>860,000</u>
Total Preferred and Common Stock.....	<u>\$1,020,000</u>

Required: Calculate the amount of dividend 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\$1,000,000，估計可用 10 年，殘值\$40,000，彩直線法折舊，在民國 82 年 1 月初，支付整修費\$200,000，機器經重新整修後，估計可以延長使用年限到民國 86 年底，無殘值，該公司物將所支付之\$200,000 記作修理費用，並自 82 年起案當時機器的帳面價值，除以估計還可以使用之期限攤提折舊，試作更正分錄。(18%)

(4) 台中公司民國 89 年 3 月底，列帳銀行存款餘額為\$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. 銀行扣收之手續費\$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(20%):銀行往來調節表。

試題完