

銘傳大學九十學年度轉學生招生考試

七月三十日 第三節

財金 轉三

會計學 試題

*可使用計算機

- 一、請依據下列信義商店九十年度的分類帳資料，計算(1)銷貨淨額；(2)銷貨成本；(3)銷貨毛利；(4)營業費用；(5)營業淨利；(6)本期淨利。(18%)

銷貨收入	\$150,000	銷貨折讓	\$5,000
期初存貨	20,000	期末存貨	30,000
進 貨	80,000	進貨退出	2,000
銷貨運費	4,000	進貨運費	1,000
呆 帳	2,500	折 舊	1,500
水 電 費	7,000	薪資費用	40,000
租金收入	10,000	利息費用	6,000

- 二、請將下列會計循環步驟按正確順序重新排列。(18%)

- A. 編製試算表
- B. 將交易做成分錄
- C. 做結帳分錄並過帳
- D. 編製財務報表
- E. 做調整分錄並過帳
- F. 將分錄過帳到分類帳
- G. 編製結帳後試算表
- H. 編製調整後試算表
- I. 分析企業交易

- 三、In its beginning inventory on January 1, 2001, ABC Company had 120 units of merchandise that cost \$8 per unit. Prepare general journal entries for ABC to record the following transactions during 2001, assuming a perpetual inventory system and a first-in, first-out flow: (21%)

- April 3 Purchased on credit 300 units of merchandise at \$10.00 per unit.
- 9 Returned 60 defective units from the April 3 purchase to the supplier.

- July 16 Purchased for cash 180 units of merchandise at \$8.50 per unit.
 Aug. 5 Sold 200 units of merchandise for each at a price of \$12.50 per unit.
 Dec. 31 Prepare entries to close the revenue and expense accounts to Income Summary

四、The condensed single-step income statement of DEF Company, appears as follow:

(27%)

Sale			\$6,500,000
Less: Cost of Good Sold		\$3,800,000	
Operating Expenses (including Depreciation of \$410,000)		1,900,000	
Income Taxes		<u>200,000</u>	<u>5,900,000</u>
Net Income			<u>600,000</u>

Selected accounts from the company's balance sheets for 2001 and 2002 appear as shown below:

	2001	2002
Accounts Receivable	\$1,200,000	\$850,000
Inventory	420,000	510,000
Prepaid Expenses	130,000	90,000
Accounts Payable	480,000	360,000
Accrued Liabilities	30,000	50,000
Income Taxes Payable	70,000	60,000

Present in good form a schedule of each flows from operating activities using the indirect method.

- 五、XYZ Company issued \$240,000, 9%, 20-year bonds on January 1, 2001, at 103. Interest is payable semiannually on July 1, and January 1. XYZ uses straight-line amortization for bond premium or discount. Interest is not accrued on June 30. Prepare the journal entries to record: (16%)
- The issuance of the bonds.
 - The payment of interest and the premium amortization on July 1, 2001.
 - The accrual of interest and the premium amortization on December 31, 2001.
 - The redemption of the bonds at maturity, assuming interest for the last interest period has been paid and recorded.

試題完