

銘傳大學九十學年度轉學生招生考試

七月二十九日 第四節

資管 轉三

會計學 試題

*可使用計算機

一、新民公司 82 年 7 月 1 日購進機器一部，買價 \$500,000，當時估計其耐用年限為十年，殘值 \$14,600。該機器交貨時支付運費 \$7,100 及安裝費 \$15,700。87 年 1 月 2 日公司將該機器作全盤整修，支付成本 \$ 60,690，估計於整修後尚可使用 8 年，8 年後該資產即無任何價值。

假設該機器採直線法計算折舊，試作下列會計事項之分錄：

- (a) 82 年 7 月 1 日購進資產。
- (b) 82 年 12 月 31 日提列折舊費用。
- (c) 87 年 1 月 2 日整修。
- (d) 87 年 12 月 31 日提列折舊費用。
- (e) 88 年 7 月 1 日資產出售，收到現金 \$ 245,400。 (30%)

二、台北公司於 90 年間發行五年期之公司債一種，年息 8%，每半年付息一次，90 年、91 年與公司債有關之科目餘額如下：

	90 年底調整前	90 年底調整後	91 年底調整前
應付公司債	\$300,000	\$300,000	\$300,000
公司債溢價	5,800	5,500	4,800
應付公司債利息	4,000	10,000	-----
利息費用	-----	5,700	13,300

請根據上列資料回答下列問題：

- (a) 公司債所載之發行日期
- (b) 公司債實際之出售日期 (所有債券一次出售)
- (c) 公司償付息日期
- (d) 公司債到期周期
- (e) 91 年底調整分錄 (15%)

三、 A partial adjusted trial balance of Cordero Company at January 31, 2002, shows the following.

CORDERO COMPANY		
Adujsted Trial Balance		
January 31, 2002		
	Debit	Credit
Supplies	\$ 850	
Prepaid Insurance	2,400	
Salaries Payable		\$ 800
Unearned Revenue		750
Supplies Expense	950	
Insurance Expense	400	

Salaries Expense	1,800	
Servie Revenue		2,000

Instructions

Answer the following questions, assuming the year begins January 1.

- If the amount in Supplies Expense is the January 31 adjusting entru, and \$850 of supplies was purchased in January, what was the balance in Supplies on January 1?
- If the amount in Insurance Expense is the January 31 adjusting entry, and the original insurance premium was for one year, what was the total premium and when was the policy purchased?
- If \$2,500 of salaries was paid in January, what was the balance in Salaries Payable at December 31, 2001?
- If \$1,600 was received in January for services performed in January, what was the balance in Unearned Revenue at December 31, 2001? (20%)

四、 Calculate Dask Co's uncollectible accounts expense for 1998 under each of the three methods discussed in this chapter. The following information is available:

Total sales during the year	\$800,000
Total credit sales during the year	720,000
Total accounts written off during the year ...	12,000

- What is Dask's uncollectible accounts expense under the direct write-off method?
- What is Dask's uncollectible accounts expense under the percentage of credit sales method?
- What is Dask's uncollectible accounts expense under the aging of receivables method? The aging schedule estimates that \$35,400 of accounts receivable will prove uncollectible; before the entry to record uncollectible accounts is prepared, Allowance for Uncollectible Accounts has a credit balance of \$4,000. (15%)

五、 Ellen Simpson compiled the following information for use in preparing Ruleco's bank reconciliation on Sept. 30, 1998:

- The Sept. 30 balance in Ruleco's checkbook is \$5,612.80.
- The Sept. 30 balance on Ruleco's bank statement is \$4,890.25.
- A comparison of the check stubs with the canceled checks revealed that checks in the amount of \$316.40 have not yet cleared the bank.
- Ruleco's bank statement shows a \$20 charge for a safe deposit box. Ruleco does not have a safe deposit box.
- Ruleco entered check no. 4202 as \$95 in the financial records. Examination of this canceled check used to pay an account payable reveals that the correct amount of the check is \$59.
- Ruleco made a deposit of \$1,015.25 in the night depository on Sept. 30. This deposit does not appear on the bank statement.
- A customer's check for \$15.70 was returned with the bank statement, marked NSF. Prepare Ruleco's Sept. 30, 1998, bank reconciliation. (20%)