

# 銘傳大學九十一學年度轉學生招生考試

八月四日 第三節

財金 轉三

會計學(一) 試題

\* 可使用計算機

一、選擇題(作答時，提號請標示清楚)(20%)：

1. Assume a company has a current ratio of 1.5 and working capital equal to \$40,000. Total current assets are equal to:  
(A)\$120,000  
(B)\$60,000  
(C)\$80,000  
(D)cannot be determined with the information given
2. Which of the following transactions would increase one asset, decrease another asset and increase a liability:  
(A)owner investment of cash and equipment into the business  
(B)paying liabilities incurred last period  
(C)purchasing supplies and equipment on account  
(D)purchasing land with a cash down payment and a note payable.
3. Which depreciation method generally results in the greatest depreciation expense in the first full year of an asset's life?  
(A)straight-line  
(B)units-of-production  
(C)double-declining-balance  
(D)either straight-line or double-declining-balance.
4. Two separate-errors affected Daisy Sales in 19X7. The beginning inventory was overstated by \$12,000 and the ending inventory was overstated by \$18,000. Net income in 19X7 will be:  
(A)overstated by \$30,000  
(B)overstated by \$12,000  
(C)overstated by \$6,000  
(D)understated by \$6,000
5. Cost of goods sold is \$7,400. Beginning inventory is \$3,500 and ending inventory is \$4,000. If there is no freight in and total purchases were \$8,250,

what were purchase returns and allowances ?

- (A) \$850
  - (B) \$500
  - (C) \$350
  - (D) none of the above
6. The Riverside Company received a bank statement showing a balance of \$60,300. Reconciling items included outstanding checks of \$1,450 and a deposit in transit of \$8,500. What is the company's adjusted bank balance?
- (A) \$60,300
  - (B) \$58,850
  - (C) \$67,350
  - (D) \$68,800
7. When inventory prices are rising, the LIFO method will generally result in a:
- (A) higher gross margin than FIFO
  - (B) lower ending inventory value than FIFO
  - (C) higher owner's equity balance than FIFO
  - (D) lower cost of goods sold than FIFO.
8. The current credit balance in allowance for uncollectible accounts before adjustment is \$658. An aging schedule reveals \$3,500 of uncollectible accounts. What should be the amount of ending balance in allowance for uncollectible accounts?
- (A) \$4,158
  - (B) \$2,842
  - (C) \$3,500
  - (D) none of the above
9. In a 2-for-1 stock split, the balance in the common stock account:
- (A) is cut in half
  - (B) remains the same
  - (C) doubles
  - (D) cannot be determined from the information given
10. A company issues bonds and uses the effective-interest method of amortization. If interest expense exceeds interest paid on the bonds:
- (A) the bonds were issued at a premium
  - (B) the bonds were issued at a discount
  - (C) the bonds were issued at par
  - (D) none of the above

二、Hornets Corporation issued \$2,000,000 of 7.5%, six year bonds dated March 1,

19X6, with semiannual interest payments on September 1 and March 1. The bonds were issued on March 1, 19X6, at 94 7/8. Hornets's year end is December 31.(20%)

- (1) Were the bonds issued at a premium, a discount, or at par?
- (2) Was the market rate of interest higher, lower, or the same as the contract rate of interest?
- (3) If the company uses the straight-line method of amortization, what is the amount of interest expense Hornets Corporation will show for the year ended December 31, 19X6?
- (4) What is the carrying value of the bonds on December 31, 19X6?

三、亞拉公司管理當局正在評估該公司目前所採行之存貨平均成本法的適當性。該公司 2002 年會計紀錄顯示下列資料：(20%)

存貨	進貨與銷貨
期初(15,000 單位) \$34,000	銷貨淨額合計(225,000 單位)\$865,000
期末(20,000 單位)	進貨淨額合計(230,000 單位)\$591,000

進貨是每季進貨一次，如下所示：

季別	單位	單位成本	總成本
1	60,000	\$2.4	\$144,000
2	50,000	2.50	125,000
3	50,000	2.60	130,000
4	70,000	2.75	192,000
合計	230,000		\$591,500

營業費用為\$147,000，公司所得稅率為 32%。

試做：(1) 請分別計算 FIFO 與 LIFO 之期末存貨金額。

- (2) 哪一種存貨流動方法(FIFO 或 LIFO)可令資產負債表產生較具意義之存貨數字？
- (3) 哪一種存貨流動方法(FIFO 或 LIFO)會產生較具意義之損益表數字？
- (4) 在平均成本法下，其毛利是會(a) 高於或低於 FIFO？以及(b) 高於或低於 LIFO？(回答本題時，無須實際計算相關數字)

四、勇進公司核准發行 20,000 股，每股面額\$100，股息 10%，非累積的特別股，以及 1,000,000 股無面額普通股。普通股的設定價值為每股\$2.50。2002 年 12 月 31 日與股東權益有關帳戶的餘額，列示如下：

特別股本	\$120,000
股本溢價－特別股	28,000
普通股本	1,000,000
股本溢價－普通股	2,850,000

庫藏股—普通股(1,000股)	11,000
額外投入資本—來自庫藏股	1,500
保留盈餘	82,000

發行特別股係為取得公平市價為\$148,000的土地，此外所有普通股之發行均取得現金。在11月，以每股\$11的成本購回1,500股普通股作為庫藏股。12月，以每股\$14出售500股庫藏股。2002年未宣告發放股利。

試做下列事項的日記簿分錄：

- (1) 發行特別股取得土地。
- (2) 發行普通股取得現金。
- (3) 以現金購回普通股的庫藏股。
- (4) 出售庫藏股收到現金。

五、The following selected data for Coach Corporation for the year ended December 31, 19X6, is available to you for preparing the statement of cash flows:

Cost of goods sold	\$56,500	Sales revenue	\$97,300
Depreciation expense	9,300	Interest revenue	4,100
Amortization expense	4,800	Dividend revenue	3,600
Other operating expenses	17,700	Salary expense	24,000
Loss on sale of investments	1,400	Interest expense	5,900
Gain on sale of plant assets	7,200	Income tax expense	2,300

The cash account began the year with a balance of \$15,000 and ended the year with a balance of \$195,800.

Accounts receivable decreased	\$13,600	Issuance of common stock	\$80,000
Inventory increased	6,800	Proceeds from sale of investments	35,000
Prepaid expenses decreased	2,700	Collection of loan principal	22,600
Accounts payable increased	21,400	Payment of dividends	15,000
Salary payable increased	1,500	Purchased equipment by signing a note payable	20,000
Accrued liabilities decreased	4,300	Proceeds from sale of plant assets	31,700
Income tax payable increased	800	Proceeds from sale of treasury stock	45,000
Acquisition of plant assets	46,000		

**Instructions:** Calculate the following using indirect method：(僅列試計算過程即可，無須編製現金流量表)

- (1) Net income (Net loss)
- (2) Net cash inflow (outflow) from operating activities

- (3) Net cash inflow (outflow) from investing activities
- (4) Net cash inflow (outflow) from financing activities
- (5) Noncash investing and financing activities

試題完