

銘傳大學九十二學年度二年制在職進修專班招生考試

第一節

會計學 試題

可使用計算機

- 一、The income statement for the year ended December 31, 2003, for Computer Service Company contains the following condensed information.

Computer Service Company
Income Statement

Revenues		\$6,583,000
Operating expenses (excluding depreciation)	\$4,920,000	
Depreciation	<u>880,000</u>	<u>5,800,000</u>
Income before income taxes		783,000
Income tax expense		<u>353,000</u>
Net income		<u>\$430,000</u>

Included in operating expenses is a \$24,000 loss resulting from the sale of Machinery for \$270,000 cash. Additional machinery was purchased for \$750,000 cash.

The following balances are reported on Computer Service Company's comparative balance sheets at December 31.

Computer Service Company
Comparative Balance Sheet (partial)

	<u>2003</u>	<u>2002</u>
Cash	\$672,000	\$130,000
Accounts receivable	775,000	610,000
Inventories	834,000	867,000
Accounts payable	521,000	501,000

Income tax expense of \$353,000 represents the amount paid in 2003. Dividends declared and paid in 2003 totaled \$200,000.

Instructions (18%)

Prepare the statement of cash flows using the indirect method.

- 二、The Rocky Company received \$2,626,134 on April 1, 2003, for the issuance of \$3 million of 8%, 10-year bonds dated April 1, 2003. The bonds were sold in a 10%

market and pay interest every 6 months. Rocky Company uses the effective-interest method of amortizing bond discounts.

Instructions (18%)

Prepare the general journal entries relating to the bond issue for 2003 and 2004.

Round your answers to the nearest whole dollar.

三、忠孝公司會計年度採曆年。92 年與整有關之事項如下:

(1) 期初文具用品盤存餘額\$5,000，92 年購入\$36000「記入文具用品盤存科目，期末文具用品盤存餘額\$4,400。

(2) 忠孝公司有下列三項保險，購入時即付清，並借記預付保險費。

	購入日期	期間	總成本
1	92/4/1	3 年	\$3,300
2	92/7/1	2 年	2,000
3	92/10/1	1 年	1,600

(3) 忠孝公司有員工 20 人，每週工作五天，每天每人可得\$500，每星期一支領薪水。92 年 12 月 31 日的為星期四。薪水將於 93 年 1 月 4 日星期一支付。

(4) 92 年 6 月 30 日購入建築物\$55,000，估計可使用 20 年。

(5) 92 年 10 月 1 日以每個月\$2,000 出租辦公大樓給和平公司，租金於每個月月初支付，忠孝公司於收現時貸記租金收入。至 92 年 12 月 31 日，和平公司尚未支付 12 月租金，經過催繳後，已同意於 93 年 1 月 9 日支付。

(6) 92 年 10 月 1 日以每個月\$2,100 出租辦公大樓給信義公司，信義公司預付五個月租金。忠孝公司於收現時貸記預收租金收入。

試作:(16%)

(1) 92 年 12 月 31 日之調整分錄。

(2) 93 年 1 月 4 日支付薪資分錄。

(3) 93 年 1 月 9 日租金收現之分錄。

四、台北公司 92 年 5 月份現金科目資料如下:

(1) 現金上餘額 \$269,000。

(2) 銀行手續費用 \$970。

(3) 銀行對帳單餘額 \$217,080。

(4) 在途存款 \$52,000。

(5) 銀行代收票據 \$31,000，並收到利息\$250。

(6) 未兌現支票 \$24,300。

(7) 存款不足而遭退票 \$44,000。

(8) 銀行誤將公司簽發支票據\$10,500，列入台北公司帳戶內。

試作:(24%)

- (1) 台北公司 5 月份之銀行往來調節表(調節至正確餘額)。
- (2) 台北公司必要之調節分錄。

五、Scott Company has the following inventory, purchases, and sales data for the month of May.

Inventory:	May 1	200units @ \$ 4.00	\$ 800
Purchases:	May 10	500units @ \$ 4.50	\$2,250
	May 20	400units @ \$ 4.75	\$1,900
	May 30	300units @ \$ 5.00	\$1,500
	May 15	500units	
	May 25	400units	

The physical inventory count on May 31 shows 500 units on hand.

Instructions (24%)

- (1) Under a periodic inventory system, determine the cost of inventory on hand at May 31 and the cost of good sold for May under (a) first-in, first-out (FIFO) method, (b) last-in, first-out (LIFO) method, and (c) average cost method.
- (2) Under a perpetual inventory system, determine the cost of inventory on hand at May 31 and the cost of good sold for May under (a) first-in, first-out (FIFO) method, (b) last-in, first-out (LIFO) method, and (c) average cost method.