會計學 試題

I. Multiple Choice: 答案另寫在答案紙上(12%)

1. 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 flows

2. Accountants do not recognize that the value of tile dollar changes over time. This concept is called the:
   - a. Objectivity principle
   - b. Going concern concept
   - c. Cost principle
   - d. Business entity concept

3. All of the following are assets excepts:
   - a. Cash
   - b. Equipment
   - c. Inventory
   - d. Unearned revernue

4. Entries recorded on the right side of any account are called:
   - a. Increases
   - b. Decreases
   - c. Debits
   - d. Credits

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

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

7. 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

8. The following is not a contra account:
   - a. Purchases Discounts
   - b. Sales Returns and Allowances
   - c. Cost of Goods Sold
   - d. Accumulated Depreciation

9. TO the seller, transportation charges will be part of :
   - a. Current assets
   - b. Cost of goods sold
   - c. Current liabilities
   - d. Operating expenses

10. The following account is closed at year-end:
    - a. Cash
    - c. Johnson, Capital

b. Purchases Discounts   d. Accumulated Depreciation

11. Which of the following primarily helps control cash receipts?
 a. Bank reconciliations c. Voucher system
 b. Petty cash funds   d. Cash registers

12. When a voucher system is used, this journal is unnecessary:
 a. Cash receipts   c. Sales
 b. Cash payments   d. General

II. 計算題(可使用計算機)

(1) BB 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	63	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) AA Inc., has the following preferred & common stock outstanding on Dec. 31 1999"

6% Preferred Stock ($20 par. cumulative. Participation, 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)…………..	860,000
Total Preferred and Common Stock……….	$1,020,000

 Required: Calculate the amount of dividends 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 $84,800.

 2. No dividends are in arrears. On Dec. 31, 1999, AA declared a total dividend of 96,800.

3. 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 21 日調整使結帳前發現民國 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，採直線法折舊，在民國 82 年 1 月初，支付整修費$200,000，機器經重新整修後，計可以延長使用期限到民國 86 年底，無殘值，該公司誤將所支付之＄200,000 記作修理費用，並自 82 年起按當時機器的帳面價值，除以估計還可以使用的期限攤提折舊，試作更正分錄。(12%)

(4) 試作下列有關債券交易必要之分錄：(20%)

    a. 86/1/1 發行面額$2,000,000，利率 8%，10 年期的公司債，每年 6 月 3０日，及 12 月 31 日各付息一次，真實利率為 9%。
      6/30 支付利息並按直線法攤銷折舊。
    12/31 支付利息並按直線法攤銷折舊。
    b. 86/9/1 發行面額$2,000,000，利率 10%，10 年期的公司債，每年 3 月 1 日，及 9 月 1 日各付息一次，真實利率為 9%。
    12/31 調整應計利息並按直線法攤銷
   87/3/1 支付利息並攤銷溢價。
    9/1 支付利息並攤銷溢價。

(5) 民國年 3 月 1 日，台中公司以每股$78 購入安安公司流通在外 80,000 股之 30%每股附息$385 年 5 月 31 日安安公司發放現金股利每股$3 同年 12 月 31 日，安安公司列帳純益$300,000，每股市價$72。
    86 年 12 月 31 日，安安公司列帳純益$480,000，分配現金股利每股$1.5，每股市價＄75。
    87 年 12 月 31 日，該公司列帳純益＄720,000，每股市價＄85。
    試作:根據下列方法作必要之分錄：(18%)
    a. 成本與市價熟低法。
    b. 權益法。

試題完