

會計學試題

(限用答案本作答)

可使用計算機

一、Mario Company's bank statement from Last National Bank at August 31, 2006 shows the following information.

Balance, August 1	\$17,400	Bank credit memoranda:	
August deposits	73,110	Collection of note	
Checks cleared in August	69,660	Receivable plus \$90	
Balance, August 31	25,932	Interest	\$5,090
		Interest earned	32
		Bank debit memorandum:	
		Safety deposit box rent	40

A summary of the Cash account in the ledger for August shows: Balance, August 1, \$16,900; receipts \$77,000; disbursements \$73,570; and balance, August 31, \$20,330. Analysis reveals that the only reconciling items on the July 31 bank reconciliation were a deposit in transit for \$4,000 and outstanding checks of \$4,500. The deposit in transit was the first deposit recorded by the bank in August. In addition, you determine that there were two errors involving company check drawn in August: (1) A check for \$400 to a creditor on account that cleared the bank in August was journalized and posted for \$420. (2) A salary check to an employee for \$275 was recorded by the bank for \$278.

Instructions

Prepare a bank reconciliation at August 31. (20%)

二、A partial adjusted trial balance of Eva Company at January 31, 2005, shows the following.

Eva Company Adjusted Trial Balance January 31, 2005			本試題係兩面印刷	
	Debit	Credit		
Supplies	\$ 850			
Prepaid Insurance	2,400			
Salaries Payable		\$ 800		
Unearned Revenue		750		
Supplies Expense	950			
Insurance Expense	400			
Salaries Expense	1,800			
Service 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 entry, and \$650 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 \$3,000 of salaries was paid in January, what was the balance in Salaries Payable at December 31, 2004?
- If \$1,600 was received in January for services performed in January, what was the balance in Unearned Revenue at December 31, 2004? (20%)

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- 三、(1)華克公司在 96 年 11 月 3 日買進一座礦山\$200,000,000，估計此礦山含有 1,000,000,000 噸的煤礦，96 年度共開採了 30,000 噸煤，當礦藏開採完畢時，土地尚值\$220,000，試計算 96 年之折耗及相關分錄。
- (2)華克公司在 96 年 1 月 1 日將一舊卡車去交換一新卡車，外加現金\$20,000。舊車原成本\$40,000，累計折舊在 95 年底為\$24,000，新車定價為\$35,000。試作交換分錄。(20%)

四、是非題(是打○，錯打 X) (20%)

- () 1. 無形資產的成本均按使用年限或法定年限(取其短者)予以攤銷。(根據 FASB 規定)
- () 2. 甲公司之應收帳款週轉率為 9 次，存貨週轉率為 8 次，假設公司均以現金購買商品存貨，則甲公司之營業週期平均為 86 天。
- () 3. 開辦費視為無形資產之一。
- () 4. 交易目的證券在會計期末須用成本與市價孰低法來評價。
- () 5. 備供出售證券投資中的未實現持有損益，須列入損益表之營業外項目處理。
- () 6. 庫藏股票再發行之溢價大於成本部分，貸記出售股票之利得。
- () 7. 凡屬於企業所擁有之土地，均視為固定資產之一部分。
- () 8. 當採用直接法編製現金流量表時，折舊費用應不予考慮。
- () 9. 企業在設立特種日記簿後，就可省略普通日記簿。
- () 10. 銷貨運費之會計處理是視為銷貨收入之減項。

五、Use the financial statements and additional information shown to prepare a statement of cash flows for the year ended June 30, 2005, using the indirect method.

GECKO INC.
Income Statement
For Year Ended June 30, 2005

本試題係兩面印刷

Sales		\$668,000
Cost of goods sold		<u>412,000</u>
Gross profit		256,000
Operating expenses		
Depreciation expense	\$58,600	
Other expenses	<u>67,000</u>	
Total operating expenses		<u>125,600</u>
		130,400
Other gains(losses)		
Gain on sale of equipment		<u>2,000</u>
Income before taxes		132,400
Income taxes expense		<u>45,640</u>
Net income		<u>\$ 86,760</u>

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GECKO INC.
Comparative Balance Sheets
June 30, 2005

	2005	2004
Assets		
Cash	\$ 85,800	\$ 45,000
Accounts receivable(net)	70,000	52,000
Inventory	66,800	96,800
Prepaid expense	5,400	5,200
Equipment	130,000	120,000
Accum. depreciation-Equip	(28,000)	(10,000)
Total assets	<u>\$330,000</u>	<u>\$309,000</u>
Liabilities and Equity		
Accounts payable	\$ 26,000	\$ 32,000
Wages payable	7,000	16,000
Income taxes payable	2,400	3,600
Notes payable (long term)	40,000	70,000
Common stock, \$5 par value	230,000	180,000
Retained earnings	24,600	7,400
Total liabilities and equity	<u>\$330,000</u>	<u>\$309,000</u>

Additional Information

- A \$30,000 note payable is retired at its carrying (book) value in exchange for cash.
- The only changes affecting retained earnings are net income and cash dividends paid.
- New equipment is acquired for \$58,600 cash.
- Received cash for the sale of equipment, yielding a \$2,000 gain.
- Prepaid Expense and Wages Payable relate to other Expenses on the income statement.
- All purchases and sales of merchandise inventory are on credit.(20%)

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