

中級會計學 試題 (限用答案本作答)

*可使用計算機

一、觀念選擇題 (20%)

- 1.() The characteristic that is demonstrated when a high degree of consensus can be secured among independent measurers using the same measurement methods is
 - a. relevance.
 - b. reliability.
 - c. verifiability.
 - d. neutrality.

- 2.() When the conventional retail inventory method is used, markdowns are commonly ignored in the computation of the cost to retail ratio because
 - a. there may be no markdowns in a given year.
 - b. this tends to give a better approximation of the lower of cost or market.
 - c. markups are also ignored.
 - d. this tends to result in the showing of a normal profit margin in a period when no markdown goods have been sold.

- 3.() The basis for classifying assets as current or noncurrent is the period of time normally required by the accounting entity to convert cash invested in
 - a. inventory back into cash, or 12 months, whichever is shorter.
 - b. receivables back into cash, or 12 months, whichever is longer.
 - c. tangible fixed assets back into cash, or 12 months, whichever is longer.
 - d. inventory back into cash, or 12 months, whichever is longer.

- 4.() Which of the following sets of conditions would give rise to the accrual of a contingency under current generally accepted accounting principles?
 - a. Amount of loss is reasonably estimable and event occurs infrequently.
 - b. Amount of loss is reasonably estimable and occurrence of event is probable.
 - c. Event is unusual in nature and occurrence of event is probable.
 - d. Event is unusual in nature and event occurs infrequently.

- 5.() Which of the following statements is correct?
 - a. A company may exclude a short-term obligation from current liabilities if the firm intends to refinance the obligation on a long-term basis.
 - b. A company may exclude a short-term obligation from current liabilities if the firm can demonstrate an ability to consummate a refinancing.
 - c. A company may exclude a short-term obligation from current liabilities if it is paid off after the balance sheet date and subsequently replaced by long-term debt before the balance sheet is issued.
 - d. None of these.

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6. () When computing the amount of interest cost to be capitalized, the concept of "avoidable interest" refers to
- the total interest cost actually incurred.
 - a cost of capital charge for stockholders' equity.
 - that portion of total interest cost which would not have been incurred if expenditures for asset construction had not been made.
 - that portion of average accumulated expenditures on which no interest cost was incurred.
7. () How should cumulative preferred dividends in arrears be shown in a corporation's statement of financial position?
- Note disclosure
 - Increase in stockholders' equity
 - Increase in current liabilities
 - Increase in current liabilities for the amount expected to be declared within the year or operating cycle, and increase in long-term liabilities for the balance
8. () Which type of accounting change should always be accounted for in current and future periods?
- Change in accounting estimate
 - Change in reporting entity
 - Change in accounting principle
 - Correction of an error
9. () In computing the present value of the minimum lease payments, the lessee should
- use its incremental borrowing rate in all cases.
 - use either its incremental borrowing rate or the implicit rate of the lessor, whichever is higher, assuming that the implicit rate is known to the lessee.
 - use either its incremental borrowing rate or the implicit rate of the lessor, whichever is lower, assuming that the implicit rate is known to the lessee.
 - none of these.
10. () In accounting for a pension plan, any difference between the pension cost charged to expense and the payments into the fund should be reported as
- an offset to the liability for prior service cost.
 - accrued or prepaid pension cost.
 - an accrued actuarial liability.
 - a charge or credit to unrealized appreciation and depreciation.

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二、(20%)

93年初宏華建築公司承建一辦公大樓，合約總價款為\$1,950,000，至95年底此項工程業已完工，以下是93年、94年及95年有關該項工程之資料：

	93年底	94年底	95年底
截至目前累積已發生之工程成本	\$ 150,000	\$1,200,000	\$2,100,000
估計至完工尚需投入之成本	1,350,000	800,000	-0-
累積預收工程款	300,000	1,100,000	1,850,000

試作：(務須列出算式)

- 以完工百分比法分別計算93年、94年及95年年底應認列之工程損益。
- 以全部完工法分別計算93年、94年及95年年底應認列之工程損益。
- 簡述在何種情況下，應採用完工百分比法。

三、(20%)

薩特科技公司建立股票增值權計畫(SARs)，使新任總經理在服務滿四年後，有權獲得30,000股SARs的股票市價與預定價格\$30(為93年初之市價)間差額的現金，給予日是93年初，此後各年底股票市價資料如下：93年底\$36；94年底\$39；95年底\$45；96年底\$36；97年底\$48。該總經理至97年底尚未行使其股票增值權，薩特公司採用內涵價值法(Intrinsic Value Method)處理此類交易。

試作：(務須列出算式)

計算自93年底至97年底薩特公司應認列之各年酬勞費用。

四、(20%)

- 甲機器於91年1月1日以\$80,000購入，估計耐用年限為5年，殘值為\$10,000。公司原採用倍數餘額遞減法，於93年起決定改用直線法提列折舊。
- 乙機器於88年初以\$110,000購入，按直線法計提折舊，殘值為\$10,000，五年的累計折舊為\$50,000。93年初發現機器服務年限比原估計耐用年限多了3年，殘值則改為0。
- 丙機器於92年1月以\$120,000購入，估計耐用年限為4年，殘值為\$12,000。92年使用倍數餘額遞減法提列折舊，計算之折舊費用為\$54,000。該事項於93年度發現。

試作：

列示93年應作之各改正或會計變動之分錄，及各機器93年度之提列折舊分錄。

五、(20%)

93年1月1日益興公司向其主要顧客借入\$400,000，開出同額3年後到期之無息票據，考慮無息票據之特性，益興公司同意在\$500,000額度內以低於市價之價格於貸款期間供應該顧客之購貨需求，適當之設算利率為12%。93年及94年該顧客向益興公司購貨之金額分別為\$250,000及\$150,000。(利率12%，3年期之1元複利現值為\$0.711780)

試作：(均計算至整數位)

- 93年1月1日之交易分錄。
- 93年12月31日必要之調整分錄。
- 94年12月31日必要之調整分錄。

試題完