

初級會計學 試題

(限用答案本作答)

可使用計算機

- 一、On Feb. 1, 1998, Kiwi, Inc., purchased 20,000 shares of White Corp. common stock as a long-term investment for \$13.50 per share plus a brokerage commission of \$4,000. On June 1, 1998, White declared a \$0.50 per share dividend to be paid on July 1, to stockholders of record as of June 15.

Prepare any journal entries needed on Feb. 1, June 1, June 15, and July 1 to record these events, assuming these securities are accounted for as (a) available-for-sale securities and (b) an equity method investment. If no entry is required on a given date, write, "No Entry". (16%)

- 二、On May 31, 2002, Sosa Company had a cash balance per books of \$6,781.50. The bank statement from Sandwich Community Bank on that date showed a balance of \$6,804.60. A comparison of the statement with the cash account revealed the following facts.
1. The statement included a debit memo of \$40 for the printing of additional company checks.
 2. Cash sales of \$836.15 on May 12 were deposited in the bank. The cash receipts journal entry and the deposit slip were incorrectly made for \$846.15. The bank credited Sosa Company for the correct amount.
 3. Outstanding checks at May 31 totaled \$276.25. Deposits in transit were \$1,936.15.
 4. On May 18, the company issued check No. 1181 for \$685 to Kap Shin, on account. The check, which cleared the bank in May, was incorrectly journalized and posted by Sosa Company for \$658.
 5. A \$3,000 note receivable was collected by the bank for Sosa Company on May 31 plus \$80 interest. The bank charged a collection fee of \$20. No interest has been accrued on the note.
 6. Included with the cancelled checks was a check issued by Tacamoto Company to Yee Chow for \$600 that was incorrectly charged to Sosa Company by the bank.
 7. On May 31, the bank statement showed an NSF charge of \$700 for a check issued by John Lewis, a customer, to Sosa Company on account.

Instructions

Prepare the bank reconciliation at May 31, 2002. (22%)

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三、A partial adjusted trial balance of Cordero Company at January 31, 2004, shows the following.

CORDERO COMPANY
Adjusted Trial Balance
January 31, 2004

	<u>Debit</u>	<u>Credit</u>
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.

- (a) If the amount in Supplies Expense is the January 31 adjusting entry, and \$850 of supplies was purchased in January, what was the balance in Supplies on January 1?
- (b) 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?
- (c) If \$2,500 of salaries was paid in January, what was the balance in Salaries Payable at December 31, 2003?
- (d) If \$1,600 was received in January for services performed in January, what was the balance in Unearned Revenue at December 31, 2003? (20%)

四、景美公司章程載明發行面額 \$20 的普通股 20,000 股，以及面額 \$10 特別股 20,000。下列各項交易，假設係獨立發生：

- (1) 400 股普通股配合 200 股特別股為一組，售得總價 \$12,000。普通股每股市價為 \$25，特別股為 \$12。
- (2) 發行 80 股普通股以交換一部機器。該機器經評價約值 \$2,200，而賣方所列之帳面價值為 \$1,200。
- (3) 以 600 股普通股配合 400 股特別股，發售給某甲，得現金總價 \$20,000。普通股目前市價每股 \$26，特別股最近無交易。

試作：

上述各交易之有關分錄。(18%)

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五、美美公司 93 年及 92 年 12 月 31 日資產負債表資料如下：

	93/12/31	92/12/31
現金	\$ 4,000	\$ 3,000
應收帳款(淨額)	8,000	4,000
存貨	11,000	9,000
長期投資	—	2,000
固定資產	<u>45,000</u>	<u>15,000</u>
	<u>\$ 68,000</u>	<u>\$ 33,000</u>
累計折舊	\$ 6,000	\$ 4,000
應付帳款	4,000	2,000
應付票據—短期	2,000	3,000
應付票據—長期	17,500	5,000
普通股股本	28,000	15,000
保留盈餘	<u>10,500</u>	<u>4,000</u>
	<u>\$ 68,000</u>	<u>\$ 33,000</u>

其他補充資料：

- (1) 93 年度經營獲利稅前 \$17,000，所得稅費用 \$4,000。
- (2) 93 年度提列折舊費用 \$2,000。
- (3) 按成本出售長期投資。
- (4) 發放現金股利 \$6,500。
- (5) 付現 \$10,000 添購固定資產。
- (6) 開立長期應付票據 \$20,000 添購固定資產，本年度付息 \$2,000。
- (7) 發行普通股 \$7,500 以交換長期應付票據。
- (8) 現金發行普通股 \$5,500。

試作：

編製美美公司 93 年度現金流量表。(用間接法) (24%)

試題完