銘傳大學 96 學年度轉學生招生考試

企業管理學系、國際企業學系、會計學系、財務金融學系 應用統計資訊學系、經濟學系、風險管理與保險學系

7.月25日第四節

初級會計學試題

(第/頁共二頁) (限用答案本作答) ☑可使用計算機 □不可使用計算機

- (a) 桃園公司在 96 年初發行且流通在外的普通股為 200,000 股,在 4 月 1 日又現金增資 60,000 股。又在 10 月 1 日買回 30,000 股作為庫藏股票。另有特別股 50,000 股,4%,面額\$100,全年流通在外。96 年稅後盈餘\$420,000,試計算 96 年之每股盈餘。(特別股具累積性質。)
- (b) Berroa Co. began operations in 2004. The cost and market vales for its long-tem investments portfolio in available-for-sale securities are shown below. Prepare Berroa's December 31,2005, adjusting entry to reflect any necessary market adjustment for these investments.

	Cost	Mark Value
December 31,2004	\$79,483	\$72,556
December 31,2005	85,120	90,271

[20%]

- 二、美美公司在95年4月的銀行月結表,月底結存數爲\$39,158,而該公司帳面結存數爲\$40,277,經查不符原因如下:
 - (1) 4月30日匯寄銀行\$4,000,而銀行尙未入帳。
 - (2) 4月份公司開出支票中有三張尚在流通中,還未兌現,爲支票號碼#2015的\$325,#2021的\$1,100,#2030的\$733。
 - (3)公司開出的支票#2020用來支付文具用品\$485,在現金支出簿記爲\$458。
 - (4)銀行月結表上列記託收票據面額\$1,200外加利息\$100,另扣除手續費\$50。
 - (5)4月10日存進客戶台美商行償還欠款\$500之支票,被銀行註明「存款不足」退回。
 - 試作:(a)編製4月30日之銀行調節表。
 - (b) 試作 4 月份必要之補正分錄。

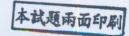
[19%]

- At Concord Company, prepayments are debited to expense when paid, and unearned revenues are credited to revenue when received. During January of the current year, the following transactions occurred.
 - Jan. 2 Paid \$2,400 for fire insurance protection for the year.
 - 10 Paid \$1,700 for supplies.
 - 15 Received \$6,100 for services to be performed in the future.

On January 31, it is determined that \$1,500 of the services fees have been earned and that there are \$800 of supplies on hand.

Instructions

- (a) Journalize the January transactions.
- (b) Journalize the adjusting entries at January 31.



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四、At December 31,2005, Sycamore Imports reported the following information on its balance sheet.

Accounts receivable

\$1,020,000

Less: Allowance for doubtful accounts

60,000

During 2006, the company had the following transactions related to receivables.

1 · Sales on account	\$2,670,000
2 · Sales returns and allowances	40,000
3 · Collections of accounts receivable	2,300,000
4 · Write-offs of accounts receivable deemed uncollectible	65,000
5 · Recovery of bad debts previously written off as uncollectible	20,000

Instructions

- (a) Prepare the journal entries to record each of these five transactions. Assume that no cash discounts were taken on the collections of accounts receivable.
- (b) Prepare the journal entry to record bad debts expense for 2006, assuming that an aging of accounts receivable indicates that estimated bad debts are \$95,000.

[21%]

- 五、大里公司有額定股本 500,000 股普通股,面額\$10,在96年底,發行且流通在200,000股,另額定、發行且流通在外100,000股特別股,4%,面額\$10,假設前面股票均按照面額發行。97年有關股票交易如下:
 - 4月20日宣告發放普通股5%股票股利,當日市價\$14。
 - 5月20日爲登記日。
 - 7月1日發放股票股利。

試作:

- (1) 作上述相關分錄。
- (2)編製97年底資產負債表之股東權益部分。(期初保留盈餘爲\$600,000,本期淨利爲\$150,000)
- (3) 計算 97 年底普通股及特別股之每股帳面價值。

[22%]

本試題兩面印刷試題完