

## 銘傳大學 97 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

### 初級會計學試題

(7 月 23 日 第四節)

(第 / 頁共 2 頁) (限用答案本作答)

☒ 可使用計算機 ☐ 不可使用計算機

20% 1、大地公司 95 年攸關資料如下：

除銷淨額	\$1,500,000
實際發生壞帳沖銷數	36,000
95 年初備抵壞帳餘額 (貸方)	30,000
95 年底應收帳款餘額	290,000

試根據下列獨立的假設，試作有關的分錄：

- (1) 以除銷淨額 2% 提列壞帳。
- (2) 按帳齡分析應收帳款，估計有 5% 無法收回。

18% 2、天使公司在 96 年底之股東權益如下：

股東權益：	
特別股，5%，累積，面額\$100，發行且流通在外 2,000 股	\$ 200,000
普通股，面額\$10，發行且流通在外 100,000 股	1,000,000
資本公積—特別股溢價	30,000
—普通股溢價	200,000
保留盈餘	<u>300,000</u>
股東權益總額	<u>\$1,730,000</u>

試作特別股及普通股之每股權益 (Book Value per Share)

- (1) 特別股清算價值每股\$103，積欠股利一年。
- (2) 特別股積欠股利二年，無清算價值。
- (3) 特別股無清算價值，無積欠股利。

22% 3、On January 1, 2008, Rachael Ray Corporation had merchandise inventory of \$50,000. At December 31, 2008, Rachael Ray had the following account balances.

Freight-in	\$ 4,000
Purchases	500,000
Purchase discounts	6,000
Purchase returns and allowances	2,000
Sales	800,000
Sales discounts	5,000
Sales returns and allowances	10,000

At December 31, 2008, Rachael Ray determines that its ending inventory is \$60,000.

Instructions

Prepare an income statement, assuming operating expenses is \$160,000.

本試題兩面印刷



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20% 4. A partial adjusted trial balance of Sila Company at January 31, 2008, shows the following.

SILA COMPANY  
Adjusted Trial Balance  
January 31, 2008

	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

本試題兩面印刷

### Instructions

Answer the following questions, assuming the year begins January 1.

- If the amount in Supplies Expense is the January 31 adjusting entry, and \$500 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 \$3,500 of salaries was paid in January, what was the balance in Salaries Payable at December 31, 2007?
- If \$1,600 was received in January for services performed in January, what was the balance in Unearned Revenue at December 31, 2007?

20% 5. On May 31, 2008, James Logan Company had a cash balance per books of \$6,781.50. The bank statement from Farmers State Bank on that date showed a balance of \$6,404.60. A comparison of the statement with the cash account revealed the following facts.

- The statement included a debit memo of \$40 for the printing of additional company checks.
- 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 \$886.15. The bank credited Logan Company for the correct amount.
- Outstanding checks at May 31 totaled \$576.25. Deposits in transit were \$1,916.15.
- On May 18, the company issued check No. 1181 for \$685 to Barry Trest, on account. The check, which cleared the bank in May, was incorrectly journalized and posted by Logan Company for \$658.
- A \$2,500 note receivable was collected by the bank for Logan Company on May 31 plus \$80 interest. The bank charged a collection fee of \$20. No interest has been accrued on the note.
- Included with the cancelled checks was a check issued by Bridgetown Company to Tom Lujak for \$800 that was incorrectly charged to Logan Company by the bank.
- On May 31, the bank statement showed an NSF charge of \$680 for a check issued by Sandy Grifton, a customer, to Logan Company on account.

### Instructions

Prepare the bank reconciliation at May 31, 2008.

試題完