

銘傳大學 98 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、  
應用統計學系、經濟系、風險管理與保險學系

7 月 22 日第四節

初級會計學試題

(第 1 頁共 5 頁) (限用答案本作答)

■可使用計算機

一、選擇題:(共 30 分)

1.乙公司以現金償還上一個月份欠甲公司的應付帳款時，下列有關乙公司的敘述何者正確？

- A) 負債減少
- B) 業主權益減少
- C) 資產增加
- D) 收入減少
- E) 以上皆非

2. 銘傳公司期初文具用品\$1,200 未作迴轉分錄，期中時又購入文具用品\$5,000，並借記文具用品費用，期末盤點時文具用品盤存有\$2,000，試問年終時之調整分錄應為

- A) 貸記：文具用品費用\$800
- B) 貸記：文具用品費用\$3,000
- C) 借記：文具用品\$3,200
- D) 借記：文具用品\$2,000
- E) 以上皆非

3.調整分錄會影響：

- A) 損益表和資產負債表帳戶
- B) 只有資產負債表帳戶
- C) 只有損益表帳戶
- D) 只有權益帳戶
- E) 以上皆非

4.壞帳之處理，下列何者違反收入與費用配合原則

- A) 按應收帳款餘額百分比法借記壞帳，貸記備抵壞帳。
- B) 實際被客戶倒帳時，借記壞帳，貸記應收帳款。
- C) 按銷貨收入百分比法借記壞帳，貸記備抵壞帳。
- D) 以上皆非。

5.購買土地後，於其上興建圍牆而做之支出，應視為

本試題兩面印刷

- A) 土地
- B) 土地改良物
- C) 建築物
- D) 當期費用。
- E) 以上皆非

6. If total liabilities decreased by \$30,000 and equity increased by \$10,000 during a period of time, then total assets must change by what amount and direction during that same period?

- A) \$10,000 decrease
- B) \$20,000 decrease
- C) \$20,000 increase
- D) \$30,000 increase

7. The following information is available for the YA Company for its October 31 bank reconciliation:

Cash balance per company books on October 31	\$62,750
Deposits in transit at month-end	\$13,000
Outstanding checks at month-end	\$ 6,200
Bank service charge	\$ 450
Note receivable and interest collected by bank	\$7,700
A check given to YA Company during the month by a customer is returned by the bank as NSF	\$ 4,800

The adjusted cash balance per the books on October 31 is:

- A) \$ 46,000
- B) \$ 58,400
- C) \$ 65,200
- D) \$ 69,000
- E) \$ 81,600

8. HK Corporation reported the following information regarding its inventory.

Beginning inventory: cost is \$80,000; retail is \$130,000

Net purchases: cost is \$70,000; retail is \$120,000

Sales at retail: \$150,000

The year-end inventory showed \$100,000 worth of merchandise available at retail prices. What is the cost of the ending inventory?

- A) \$ 80,000.
- B) \$ 70,000.
- C) \$ 60,000.
- D) \$ 100,000.

E) \$ 150,000.

9. Shelf Company shows the following balances:

Sales	\$1,800,000
Sales Returns and Allowances	262,500
Sales Discounts	37,500
Cost of Goods Sold	900,000

What is the gross profit percentage?

- A) 50%
- B) 33%
- C) 40%
- D) 60%

10. Maryland Company offers a bonus plan to its employees equal to 3% of net income. Maryland's net income is expected to be 96,000. The amount of the employee bonus expense is estimated to be

- A) \$2,796
- B) \$2,880
- C) \$2,900
- D) \$2,969
- E) \$3,000

二、計算題:(共 70 分)

1. A company issued 10%, 10-year bonds with a par value of \$1,000,000 on January 1, 2007, at a selling price of \$885,295, to yield the buyers a 12% return. The company uses the effective interest amortization method. Interest is paid semiannually each June 30 and December 31.

Prepare journal entries to record the issuance of bonds and the first semiannual interest payment(15 分).

2. Savan Co. purchased 14,000 shares of Briton Corporation's 40,000 shares of common stock on December 31, 2007. This represented 35% of Briton's outstanding shares and gave Savan Co. significant influence over Briton's management and operations. On October 11, 2008, Briton declared and paid cash dividends of \$30,000. On December 31, 2008, Briton reported net income of \$125,000 for the year. Prepare the journal entries Savan Co. should record to account for its investment in Briton Corporation during 2008(15 分).

3. Based on the following income statement and balance sheet for Rashid Corporation, determine the cash flows from operating activities using the indirect method(20 分).

Rashid Corporation		
Income Statement		
For Year Ended December 31, 2007		
Sales .....		\$504,000
Cost of goods sold.....	\$327,600	
Depreciation expense .....	42,000	
Other operating expenses .....	<u>125,500</u>	(495,100)
Other gains (losses):		
Gain on sale of equipment .....		<u>7,200</u>
Income before taxes .....		\$ 16,100
Income tax expense .....		<u>(4,800)</u>
Net income .....		<u>\$ 11,300</u>

Rashid Corporation		
Balance Sheets		
At December 31		
Assets	2007	2006
Cash .....	\$ 64,650	55,800
Accounts receivable .....	21,000	29,000
Inventory .....	58,000	52,100
Equipment .....	240,000	222,000
Accumulated depreciation.....	<u>(106,000)</u>	<u>( 96,000)</u>
Total assets.....	<u>\$277,650</u>	<u>\$262,900</u>
Liabilities:		
Accounts payable .....	\$28,400	\$23,700
Income taxes payable .....	<u>1,050</u>	<u>1,200</u>
Total liabilities .....	\$ 29,450	\$ 24,900
Equity:		
Common stock .....	\$106,000	\$106,000
Contributed Capital in excess of par value.....	18,000	18,000
Retained earnings.....	<u>124,200</u>	<u>114,000</u>
Total equity .....	<u>\$248,200</u>	<u>\$238,000</u>
Total liabilities and equity.....	<u>\$277,650</u>	<u>\$262,900</u>

4. Marble Corporation had the following balances in its stockholders' equity accounts at December 31, 2007(20 分):

Common Stock, \$10 par, 50,000 shares authorized, 20,000 shares issued.....	\$200,000
Contributed Capital in Excess of Par Value, Common .....	250,000
Retained Earnings .....	500,000
Treasury Stock, 1,000 shares .....	<u>(20,000)</u>
Total stockholders' equity.....	\$930,000

The following transactions occurred during 2008:

- February 3 Sold and issued 3,000 shares of common stock for \$22 per share.  
 May 10 Declared a \$0.50 per share dividend on common stock.  
 October 12 Sold 500 shares of the treasury stock for \$20 per share.  
 December 31 Net income for the year was determined to be \$75,000.

Based on the above information, prepare a statement of stockholders' equity for 2008. Use the form below.

Marble Corporation Statement of Stockholders' Equity December 31, 2008					
	Common Stock	Contributed Capital in Excess of Par Value, Common	Retained Earnings	Treasury Stock	Total
Balance, December 31, 2007					
Balance, December 31, 2008					