

銘傳大學 99 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、醫療資訊與管理學系

第三節

會計學試題

(第 1 頁共 3 頁) (限用答案本作答)

可使用計算機 不可使用計算機

1. MULTIPLE CHOICE QUESTIONS (20%)

- (1) Adjustments would *not* be necessary if financial statements were prepared to reflect net income from
 - a. monthly operations.
 - b. fiscal year operations.
 - c. interim operations.
 - d. lifetime operations.
- (2) If prepaid expenses are initially recorded in expense accounts and have not all been used at the end of the accounting period, then failure to make an adjusting entry will cause
 - a. assets to be understated.
 - b. assets to be overstated.
 - c. expenses to be understated.
 - d. contra-expenses to be overstated.
- (3) When goods are returned that relate to a prior cash sale,
 - a. the Sales Returns and Allowances account should not be used.
 - b. the cash account will be credited.
 - c. Sales Returns and Allowances will be credited.
 - d. Accounts Receivable will be credited.
- (4) With respect to the income statement,
 - a. contra-revenue accounts do not appear on the income statement.
 - b. sales discounts increase the amount of sales.
 - c. contra-revenue accounts increase the amount of operating expenses.
 - d. sales discounts are included in the calculation of gross profit.
- (5) Under the allowance method, writing off an uncollectible account
 - a. affects only balance sheet accounts.
 - b. affects both balance sheet and income statement accounts.
 - c. affects only income statement accounts.
 - d. is not acceptable practice.
- (6) The carrying value of a long-term note payable:
 - a. Is computed as the future value of all remaining future payments, using the market rate of interest.
 - b. Is the face value of the long-term note less the total of all future interest payments.
 - c. Is computed as the present value of all remaining future payments, discounted using the market rate of interest at the time of issuance.
 - d. Is computed as the present value of all remaining interest payments, discounted using the note's rate of interest.
- (7) When preparing a statement of cash flows on the indirect method, which of the following is correct?
 - a. Proceeds from the sale of equipment should be added to net income in the operating activities section.
 - b. A loss on the sale of land should be added to net income in the operating activities section.
 - c. The declaration of a cash dividend should be a use of cash in the financing activities section.
 - d. The issuance of a stock dividend should be a use of cash in the financing activities section.
- (8) Net income divided by net sales is the:
 - a. Return on total assets.

本試題係兩面印

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會計學試題

(第 2 頁共 3 頁) (限用答案本作答)

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- b. Profit margin.
 - c. Current ratio.
 - d. Total asset turnover.
- (9) General Molding is building a new plant that will take three years to construct. The construction will be financed in part by funds borrowed during the construction period. There are significant architect fees, excavation fees, and building permit fees. Which of the following statements is true?
- a. Excavation fees are capitalized but building permit fees are not.
 - b. Architect fees are capitalized but building permit fees are not.
 - c. Interest is capitalized during the construction as part of the cost of the building.
 - d. The capitalized cost is equal to the contract price to build the plant less any interest on borrowed funds.
- (10) An employee authorized to sign checks should *not* record
- a. cash disbursement transactions.
 - b. mail receipts.
 - c. owner cash contributions.
 - d. sales transactions.
2. Don Scott, CPA, was asked by Mike Rice to review the accounting records and prepare the financial statements for his upholstering shop. Don reviewed the records and found three errors.
- (1) Cash paid on accounts payable for \$930 was recorded as a debit to Accounts Payable \$330 and a credit to Cash \$330.
 - (2) The purchase of supplies on account for \$650 was debited to Equipment \$560 and credited to Accounts Payable \$560.
 - (3) Mike withdrew \$1,500 of cash and the bookkeeper debited Accounts Receivable for \$150 and credited Cash \$150.

Instructions

Prepare an analysis of each error showing the correcting entry. (15%)

本試題係兩面印刷

3. Stone Furniture Store has credit sales of \$450,000 in 2010 and a debit balance of \$800 in the Allowance for Doubtful Accounts at year end. As of December 31, 2010, \$150,000 of accounts receivable remain uncollected. The credit manager prepared an aging schedule of accounts receivable and estimates that \$5,200 will prove to be uncollectible.

On March 4, 2011, the credit manager authorizes a write-off of the \$1,500 balance owed by A. Lowell.

Instructions

- (a) Prepare the adjusting entry to record the estimated uncollectible accounts expense in 2010. (5%)
- (b) Show the balance sheet presentation of accounts receivable on December 31, 2010. (5%)
- (c) On March 4, 2011, before the write-off, assume the balance of Accounts Receivable account is \$160,000 and the balance of Allowance for Doubtful Accounts is a credit of \$4,000. Make the appropriate entry to record the write-off of the Lowell account. Also show the balance sheet presentation of accounts receivable before and after the write-off. (10%)

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(第 3 頁共 3 頁) (限用答案本作答)

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4. An inexperienced accountant for Mann Corporation made the following entries.

July	1	Cash.....	180,000	
		Common Stock.....		180,000
		(Issued 12,000 shares of no-par common stock, stated value \$10 per share)		
Sept.	1	Common Stock.....	20,000	
		Retained Earnings.....	10,000	
		Cash.....		30,000
		(Purchased 2,000 shares issued on July 1 for the treasury at \$15 per share)		
Dec.	1	Cash.....	18,000	
		Common Stock.....		10,000
		Gain on Sale of Stock.....		8,000
		(Sold 1,000 shares of the treasury stock at \$18 per share)		

Instructions

On the basis of the explanation for each entry, prepare the correcting entries that should be made to correct the accounts of Mann Corporation. (Do not reverse the original entry.) (15%)

5. 下列各小題均為獨立假設，所有計算均須列出算式： (每小題 6%，共 30%)

- (1) 某公司於 2010 年 1 月 1 日發行面額 \$20,000,000、利率 7.8%、20 年期之公司債，有效利率為 8%，發行價格為 \$19,604,145，每年 6 月 30 日及 12 月 31 日付息，該公司採有效利息法攤銷溢折價。
試求：該公司債 2010 年 12 月 31 日之帳面金額。
- (2) 某月之銀行對帳單顯示甲公司月底之存款餘額為 \$36,000。經查未兌現支票金額為 \$12,000，月底在途存款為 \$4,000，銀行又誤將乙公司所簽發之支票 \$500 誤記於本公司戶頭內，另銀行通知甲公司當月所存入之丙公司支票 \$1,000 已遭退票。
試求：甲公司月底正確之存款餘額。
- (3) 某公司存貨採先進先出法計價，1 月 1 日之存貨資料為 100 單位，每單位成本 \$5.00，1 月 9 日購入 300 單位，每單位成本 \$5.40，1 月 16 日購入 70 單位，每單位成本 \$6.00，1 月 31 日之存貨盤點結果為 120 單位。
試求：該公司 1 月份之銷貨成本。
- (4) 某公司 2010 年 7 月 1 日出售一設備，售價 \$44,500，該設備之原始成本為 \$120,000，估計耐用年限為 5 年，預期殘值為 \$20,000，該設備採直線法提列折舊，在 2010 年 1 月 1 日之累計折舊為 \$70,000。
試求：該設備之處分損益(須指出係利益或損失)。
- (5) 甲公司在 2010 年舉借長期貸款 \$400,000，購買乙公司之股票支付 \$94,000，出售土地得款 \$160,000，購買存貨支付 \$600,000，購買設備支付 \$50,000，出售所持丙公司之股票得款 \$240,000，支付股利 \$20,000。
試求：甲公司 2010 年現金流量表之投資活動之現金流量(須指出係流入或流出)。

試題完