I. Multiple Choice: 答案另寫在答案纸上(24%)

1. Entries recorded on the right side of any account are called:
   a. Increases   b. Decreases   c. Debits   d. Credits
2. Transactions are recorded chronologically, as they occur, in the:
3. The following account will have a normal debit balance:
   a. Accumulated Depreciation  b. Depreciation Expense  c. Accounts Payable  d. Unearned Revenue
4. The basic financial statement, which is generally prepared first, is the:
5. Accountants do not recognize that the value of the dollar changes over time. This concept is called the:
6. All of the following are assets except:
   a. Cash   b. Equipment   c. Inventory   d. Unearned revenue
7. The following account is closed at year-end:
8. Which of the following primarily helps control cash receipts?
9. When a voucher system is used, this journal is unnecessary:
   a. Cash receipts   b. Sales   c. Cash payments   d. General
10. A final check on the adjusting and closing process is provided by
    a. the worksheet   b. the financial statements   c. the post-closing trial balance   d. the adjusting trial balance
11. The following is not a contra account:
12. To the seller, transportation charges will be part of:

II. 計算題〈可使用計算機〉

(1) AA Co. has the following inventory record for the month of November:

<table>
<thead>
<tr>
<th>Units</th>
<th>Cost Per Unit</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory Nov. 1</td>
<td>40</td>
<td>$20</td>
</tr>
<tr>
<td>-----------------</td>
<td>----</td>
<td>-----</td>
</tr>
<tr>
<td>Purchase Nov. 5</td>
<td>16</td>
<td>22</td>
</tr>
<tr>
<td>Purchase Nov. 12</td>
<td>36</td>
<td>25</td>
</tr>
<tr>
<td>Purchase Nov. 20</td>
<td>40</td>
<td>26</td>
</tr>
<tr>
<td>Purchase Nov. 28</td>
<td>28</td>
<td>28</td>
</tr>
</tbody>
</table>

A count of the inventory on hand on Nov. 30 revealed that 42 units remained.

**Required:** Calculate ending inventory and cost of goods sold under the periodic FIFO & LIFO. (18%)

(2) BB Inc., has the following preferred & common stock outstanding on Dec. 31 1999:

<table>
<thead>
<tr>
<th>Stock Type</th>
<th>Details</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6% Preferred Stock</td>
<td>$20 par, cumulative, Participating, 100,000 shares authorized, 8,000 Share issued and outstanding</td>
<td>$160,000</td>
</tr>
<tr>
<td>Common Stock</td>
<td>$10 Par, 1,000,000 shares Authorized, 86,000 shares issued and Outstanding</td>
<td>860,000</td>
</tr>
<tr>
<td>Total Preferred and Common Stock</td>
<td></td>
<td>$1,020,000</td>
</tr>
</tbody>
</table>

**Required:** Calculate the amount of dividends received by preferred and common stockholders, respectively, under each of the following assumptions: (20%)


(3) 台北公司在民國 83 年 12 月 31 日調整後結帳前發現民國 74 年 1 月 2 日購入之機器一台，成本$10,000,000，估計可用 10 年，殘值$40,000，採直線法折舊，在民國 82 年 1 月初，支付修整費$200,000，該機器經重新整修後，估計可以延長使用期限到民國 86 年底，無殘值，該公司誤將所支付之$200,000 記做修理費用，並自 82 年起按當時機器的帳面價值，除以估計還可以使用的期限攤提折舊，試作更正分錄。(18%)

(4) 台中公司民國 89 年 3 月底，帳列銀行存款餘額為$32,496，銀行對帳單上之餘額則為$27,754，經核對後發現下列情形：

a. 3 月底送存之存款為$6,244，銀行尚未入帳。
b. 本公司已請銀行止付之支票$1,008，銀行因疏忽仍予支付。
c. 銀行扣收支手續費$14，本公司尚未入帳。
d. 本公司送存銀行之客戶之支票$778，因存款不足退票。
e. 本公司開出之支票#921，$1,564；#924，$964；#925，$774；持票人尚未前往銀行兌領。

試作銀行往來調節表(20%)。

〈試題完〉