初級會計學試題

（限用答案本作答）

☑ 可使用計算機
☑ 不可使用計算機

一.

(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 股作爲庫藏股票。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 values for its long-term 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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Cost</th>
<th>Mark Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2004</td>
<td>$79,483</td>
<td>$72,556</td>
</tr>
<tr>
<td>December 31, 2005</td>
<td>85,120</td>
<td>90,271</td>
</tr>
</tbody>
</table>

【20%】

二．美美公司在 95 年 4 月的銀行月結表，月底結存數為$39,158，而該公司帳面結存數為$40,277，經查不符原因如下：

(1) 4 月 30 日匯寄銀行$4,000，而銀行尚未入帳。

(2) 4 月份公司開出支票中有三張尚未流通中，還未兌現，為支票號碼 #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) 銀行月結表上已提存與支票款數$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債權$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%】

三．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.

【18%】
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.

五、大里公司有額定股本 500,000 股普通股，面額$10，於 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% 股利，當日市價$14。
5 月 20 日發放股利。
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（期初保留盈餘為$600,000，本期淨利為$150,000）
（3）計算 97 年底普通股及特別股之每股帳面價值。