

# 亞洲大學

## 96 學年度碩士班入學招生考試試題紙

學系別	考試科目	考試日期	時 間
會計與資訊學系	中級會計學	96.4.21	10:30-12:10

### 一、 Multiple choice(30%)

1. How should an unusual event not meeting the criteria for an extraordinary item be disclosed in the financial statements?
  - (A) Shown as a separate item in operating revenues or expenses if material and supplemented by a footnote if deemed appropriate.
  - (B) Shown in operating revenues or expenses if material but not shown as a separate item.
  - (C) Shown net of income tax after ordinary net earnings but before extraordinary items.
  - (D) Shown net of income tax after extraordinary items but before net earnings.
2. If a company employs the gross method of recording accounts receivable from customers, then sales discounts taken should be
  - (A) reported as a deduction from sales in the income statement.
  - (B) reported as an item of "other expense" in the income statement.
  - (C) reported as a deduction from accounts receivable in determining the net realizable value of accounts receivable.
  - (D) reported as sales discounts forfeited in the cost of goods sold section of the income statement.
3. On June 15, 2004, Stilley Corporation accepted delivery of merchandise which it purchased on account. As of June 30, Stilley had not recorded the transaction or included the merchandise in its inventory. The effect of this on its balance sheet for June 30, 2004 would be
  - (A) assets and stockholders' equity were overstated but liabilities were not affected
  - (B) stockholders' equity was the only item affected by the omission.
  - (C) assets, liabilities, and stockholders' equity were understated.
  - (D) none of these.

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4. A major advantage of the retail inventory method is that it

- (A) provides reliable results in cases where the distribution of items in the inventory is different from that of items sold during the period.
- (B) hides costs from competitors and customers.
- (C) gives a more accurate statement of inventory costs than other methods.
- (D) provides a method for inventory control and facilitates determination of the periodic inventory for certain types of companies.

5. Construction of a qualifying asset is started on April 1 and finished on December 1. The fraction used to multiply an expenditure made on April 1 to find weighted-average accumulated expenditures is

- (A) 8/8.
- (B) 8/12.
- (C) 9/12.
- (D) 11/12.

6. A graph is set up with "yearly depreciation expense" on the vertical axis and "time" on the horizontal axis. Assuming linear relationships, how would the graphs for straight-line and sum-of-the-years'-digits depreciation, respectively, be drawn?

- (A) Vertically and sloping down to the right
- (B) Vertically and sloping up to the right
- (C) Horizontally and sloping down to the right
- (D) Horizontally and sloping up to the right

7. Under the effective interest method of bond discount or premium amortization, the periodic interest expense is equal to

- (A) the stated (nominal) rate of interest multiplied by the face value of the bonds.
- (B) the market rate of interest multiplied by the face value of the bonds.
- (C) the stated rate multiplied by the beginning-of-period carrying amount of the bonds.
- (D) the market rate multiplied by the beginning-of-period carrying amount of the bonds.

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8. Market-related asset value is used to determine the corridor and to calculate the expected return on plan assets.

<u>Corridor</u>	<u>Expected Return on Plan Assets</u>
(A) Yes	Yes
(B) Yes	No
(C) No	Yes
(D) No	No

9. When a company amends a pension plan, for accounting purposes, prior service cost should be

(A) treated as a prior period adjustment because no future periods are benefited.

(B) amortized in accordance with procedures used for income tax purposes.

(C) amortized under accrual accounting to current and future periods benefited.

(D) treated as an expense of the period during which the funding occurs.

10. When preparing a statement of cash flows, a decrease in prepaid insurance during a period would require which of the following adjustments in determining cash flows from operating activities?

<u>Indirect Method</u>	<u>Direct Method</u>
(A) Decrease	Increase
(B) Increase	Decrease
(C) Increase	Increase
(D) Decrease	Decrease

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### 二、問答與計算題(70%)

1. 列舉美國與我國退休金會計處理規範之差異。(9%)
2. 我國財務會計準則委員會於 93 年 7 月所發布之財務會計準則公報第 35 號，其主要之精神為何？35 號公報所涵蓋之範圍為何？一般而言，本公報對於何種產業別衝擊層次較大？並說明企業如經採用本公報後，對其日後財務狀況及經營成果有何種影響？(20%)
3. 太鼓公司懷疑其機器設備價值已減損。該設備於 X6 年 12 月 31 日之相關資料為：成本\$1,000,000，累計折舊\$400,000，預期未來淨現金流入之折現值為\$260,000，公平價值\$320,000，預計處分成本\$20,000，該設備預計尚可用四年，無殘值，按直線法提列折舊。該部機器曾辦理資產重估價，帳列未實現重估增值為\$200,000。至 X7 年底該機器仍未出售，其公平價值為\$360,000，預計處分成本仍為\$20,000，未來淨現金流入之折現值為\$280,000，若太鼓公司於設備價值減損後仍決定繼續使用該機器。  
試作：X6 年及 X7 年有關價值減損之相關分錄。(10%)
4. 三重公司於 X7 年 9 月 1 日購進一股票賣權\$5,000，並支付手續費\$700，三重公司得以該賣權於當年底前賣出土城公司普通股 4,000 股，行使價格\$60。又 X7 年 9 月 1 日土城公司普通股每股市價\$60；9 月 30 日每股市價\$57，且經評估選擇權之時間價值為\$3,000。三重公司於 12 月 31 日結清賣權，當日每股市價\$50。三重公司未指定此衍生性商品作為避險工具。  
試作：(1)三重公司於下列日期應作之相關分錄：(12%)
  - ①X7 年 9 月 1 日購買賣權。
  - ②X7 年 9 月 30 日編製第三季季報時賣權價值調整分錄。
  - ③X7 年 12 月 31 日結清賣權。(2)假設三重公司一直未行使賣權，而使賣權逾期失效，又 12 月 31 日土城公司普通股每股市價\$65，作三重公司 12 月 31 日應作之相關分錄。(3%)

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5. 亞洲公司 X7 年度發生下列交易：

- (1) X7 年初購買一部新電影之版權，支付\$1,000,000，預估 X7、X8 年及 X9 年各會帶來\$6,000,000、\$3,000,000 及\$1,000,000 之票房收入。版權係依照收入比例法攤銷。
- (2) X7 年初公司決定自行研發新產品之商標。2 月 1 日至 5 月 31 日為研究階段，共支付\$50,000 予研究人員以尋求並設計商標樣式之圖案。6 月 1 日至 11 月 30 日為發展階段，共發生成本\$150,000 將設計之圖案予以製版並印模成型，並於 12 月 1 日支付\$2,400 之法律費用以登記新商標之使用權。該商標權之法定耐用年限為十年，但依據市場趨勢分析所提供之證據指出，該商標權僅可產生 5 年之淨現金流入。
- (3) 公司於 X4 年 1 月 2 日購入專利權成本\$150,000，經濟耐用年限十五年，由於競爭激烈，產品推陳出新，X7 年 7 月 1 日評估該專利權之經濟耐用年限僅剩五年。
- (4) X7 年 1 月 5 日以\$60,000 之價格出售一著作權，其帳面價值為\$75,000。

試作：

- (1) 列示亞洲公司 X7 年 12 月 31 日有關無形資產各科目之餘額。(8%)
- (2) 根據上述交易，列示影響亞洲公司 X7 年損益表各科目之金額。(8%)