

亞洲大學
97 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
會計與資訊學系碩士班	中級會計學(A)	97.4.26	10:40-12:20

一、Multiple choice (20%)

1. The quality of information that gives assurance that it is reasonably free of error and bias and is a faithful representation is :
(A) relevance.
(B) reliability.
(C) verifiability.
(D) neutrality.
2. Which of the following is *not* a selling expense?
(A) Office salaries expense.
(B) Advertising expense.
(C) Freight-out
(D) Store supplies consumed.
3. A company borrows \$10,000 and signs a 90-day nontrade note payable. In preparing a statement of cash flows (indirect method), this event would be reflected as a(n)
(A) addition adjustment to net income in the cash flows from operating activities section.
(B) cash outflow from investing activities.
(C) cash inflow from investing activities.
(D) cash inflow from financing activities.
4. Before year-end adjusting entries, Bass Company's account balances at December 31, 2007, for accounts receivable and the related allowance for uncollectible accounts were \$600,000 and \$45,000, respectively. An aging of accounts receivable indicated that \$62,500 of the December 31 receivables are expected to be uncollectible. The net realizable value of accounts receivable after adjustment is :
(A) \$582,500.
(B) \$537,500.
(C) \$492,500.
(D) \$555,000.

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5. Which of the following depreciation methods does not consider salvage value in computing the depreciable base of the asset?

- (A) Straight-line.
- (B) Sum-of-the-years'-digits.
- (C) Declining-balance.
- (D) Activity or production.

Use the following information for questions 6 and 7.

On January 1, 2008, Bleeker Co. issued eight-year bonds with a face value of \$1,000,000 and a stated interest rate of 6%, payable semiannually on June 30 and December 31. The bonds were sold to yield 8%. Table values are:

Present value of 1 for 8 periods at 6%.....	.627
Present value of 1 for 8 periods at 8%.....	.540
Present value of 1 for 16 periods at 3%.....	.623
Present value of 1 for 16 periods at 4%.....	.534
Present value of annuity for 8 periods at 6%.....	6.210
Present value of annuity for 8 periods at 8%.....	5.747
Present value of annuity for 16 periods at 3%.....	12.561
Present value of annuity for 16 periods at 4%.....	11.652

6. The present value of the interest is

- (A) \$344,820.
- (B) \$349,560.
- (C) \$372,600.
- (D) \$376,830.

7. The issue price of the bonds is

- (A) \$883,560.
- (B) \$884,820.
- (C) \$889,560.
- (D) \$999,600.

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8. The deferred tax expense is the
- (A) increase in balance of deferred tax asset minus the increase in balance of deferred tax liability.
 - (B) increase in balance of deferred tax liability minus the increase in balance of deferred tax asset.
 - (C) increase in balance of deferred tax asset plus the increase in balance of deferred tax liability.
 - (D) decrease in balance of deferred tax asset minus the increase in balance of deferred tax liability.
9. With respect to the computation of minimum lease payments by the lessee, how are the following items handled in the computation?
- | | Guaranteed
<u>Residual Value</u> | Unguaranteed
<u>Residual Value</u> |
|-----|-------------------------------------|---------------------------------------|
| (A) | Included | Excluded |
| (B) | Included | Included |
| (C) | Excluded | Included |
| (D) | Excluded | Excluded |
10. Which of the following reflects proper use of the term "reserve" in the preparation of financial statements?
- (A) The term used to describe amounts deducted from assets, such as "reserve for depreciation."
 - (B) The initial term used in connection with an estimated liability, such as "estimated reserve for product warranty."
 - (C) The term used to describe the setting aside of funds for the subsequent payment of an existing liability, such as "reserve for bonds payable."
 - (D) The term used to describe an appropriation of retained earnings in the stockholders' equity section of the balance sheet.

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二、計算題 (80%)

1. 建佑公司以\$1,000,000 購買設備，估計耐用年限 10 年，無殘值，下列係與該設備有關的三種獨立狀況：

情況一：第四年年底發現折舊費用一直未提列（公司係以直線法提列折舊）。

情況二：第四年年底估計耐用年限由 10 年修正為 15 年。

情況三：第四年年底提列折舊方法由直線法改為年數合計法。

試作：(1) 指出係會記錯誤或會計變動（須指出係何種會計變動）？（6%）

(2) 設該公司尚未結帳，列出更正分錄或會計變動分錄？（6%）

(3) 計算第四年底應提列折舊費用？（6%）

2. 瑞卿公司對內採先進先出零售價法，對外報表採金額後進先出零售價法（自 96 年 1 月 1 日起），下列為 96 年度存貨資料：

	<u>成本</u>	<u>零售價</u>
存貨，96/1/1 基期存貨	\$ 18,000	\$ 30,000
進貨淨額	164,700	255,000
加價淨額		21,000
減價淨額		6,000
銷貨		240,000
銷管費用	20,000	

價格指數為：95/12/31=110，96/12/31=121，所得稅率 30%。

試作：(1) 用先進先出零售價法計算 96 年底期末存貨。（7%）

(2) 將 (1) 的存貨轉換成金額後進先出零售價法的存貨。（7%）

3. 佳歷公司 96 年度資料如下：

(1) 本期純益\$1,000,000，所得稅率 25%。

(2) 普通股每股面額\$10，1 月 1 日發行及流通在外 500,000 股。

(3) 5 月 1 日發行認股權，得按每股\$20 的價格認購普通股 100,000 股，9 月 1 日有 50,000 股行使認股權。普通股 5 月 1 日至 9 月 1 日的平均市價為\$25，5 月 1 日至年底的平均市價為\$30。

(4) 6 月 1 日按面值發行 8%可轉換公司債 2,000 張，每張面值\$1,000，可轉換普通股 40 股，每年 12 月 31 日付息。

(5) 1 月 1 日按面值發行 4%可轉換特別股 10,000 股，每股面值\$100，可轉換普通股 5 股。

試計算基本每股盈餘及充分稀釋每股盈餘。（16%）

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4. 假設奎欣公司與榮峰公司交換資產，資料如下：

	<u>奎欣</u>	<u>榮峰</u>
原始成本	\$ 60,000	\$ 75,000
累計折舊 (至交換日)	20,000	26,000
交換日公平價值	45,000	50,000
現金收 (付)	(5,000)	5,000

試作：

- (1) 假設奎欣公司與榮峰公司的資產為同種類資產，試根據一般公認會計原則記錄二公司交易。(8%)
- (2) 假設奎欣公司與榮峰公司的資產為不同種類資產，試根據一般公認會計原則記錄二公司交易。(8%)

5. 雅如公司 95 年 12 月 31 日證券投資資料如下：

<u>證券明細</u>	<u>成本</u>	<u>公平價值</u>
台塑 5,000 股	\$625,000	\$525,000
南亞 3,000 股	345,000	375,000
台化 2,000 股	130,000	124,000

96 年 2 月 10 日出售台塑股票，每股\$150，另於 96 年 3 月 5 日購入台塑石化 3,000 股，每股\$160，96 年 12 月 31 日的公平價值為：南亞\$320,000，台化\$145,000，台塑石化\$520,000。

試作：

- (1) 假設所有證券均屬交易目的的證券投資，95 年底評價及 96 年度的分錄。(8%)
- (2) 假設所有證券均屬備供出售的證券投資，95 年底評價及 96 年度的分錄。(8%)