

世新大學 108 學年度日間學制學士班二年級暑假轉學生招生考試試題卷

第 1 頁共計 4 頁

| 系所組別      | 考試科目  |
|-----------|-------|
| 財務金融學系二年級 | 初級會計學 |

※本考題  可使用  禁止使用 簡易型電子計算機

※考生請於答案卷內作答

一. 選擇題 (一題 4 分, 共 40 分)

- (1) 當甲公司發行債券時，如市場利率高於票面利率，則：
- ① 債券的出售價格會高於面值，產生『應付債券折價』科目
  - ② 債券的出售價格會低於面值，產生『應付債券折價』科目
  - ③ 債券的出售價格會高於面值，產生『應付債券溢價』科目
  - ④ 債券的出售價格會低於面值，產生『應付債券溢價』科目
- (2) 甲公司存貨採用成本市價孰低法評價，是基於那個慣例與原則：
- ① 中立性原則
  - ② 一致性原則
  - ③ 穩健原則
  - ④ 成本收益配合原則
- (3) 甲公司於年初將機器折舊方法由直線法改為年數合計法，則會計處理須採用？
- ① 計算會計原則變動累積影響數
  - ② 作前期損益調整分錄
  - ③ 計算非常損益
  - ④ 不必作任何調整分錄
- (4) 甲公司假設民國 107 年度進、銷貨情形如下：1 月 5 日進貨 10 件，每件 \$200，7 月 21 日進貨 25 件，每件 \$160，11 月 16 日銷貨 10 件，每件 \$230 元，試問該公司 107 年度以下面答案中採何種存貨計價方法之淨利為最少？
- ① 都一樣
  - ② 定期盤存制下，加權平均法
  - ③ 定期盤存制下，後進先出法
  - ④ 定期盤存制下，先進先出法
- (5) 甲公司在 107 年 12 月 31 日，經應收帳款的帳齡分析後，求出應收帳款扣除期末備抵壞帳之淨額為 \$100,000，其他有關料如下：
- 應收帳款 107 年 1 月 1 日 \$96,000
  - 備抵壞帳 107 年 1 月 1 日 (借方餘額) 2,000
  - 應收帳款 107 年 12 月 31 日 108,000
- 該公司 107 年度之壞帳費用為？
- ① \$6,000
  - ② \$8,000
  - ③ \$10,000
  - ④ \$12,000

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第 2 頁共計 4 頁

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- (6) 甲公司 100 年初以 \$ 880,000 購入機器，估計可用 10 年，殘值 \$ 80,000，採直線法提列折舊。106 年初，該公司支出 \$200,000 將機器大修，估計可再延長機器耐用年數 4 年，殘值則為 \$ 40,000，請問該機器 106 年之折舊費用應為：
- ① \$51,750
  - ② \$55,500
  - ③ \$60,000
  - ④ \$70,000
- (7) 甲公司發行 4% 之累積非參加特別股 \$100,000，普通股 \$180,000，因有三年虧損未發股利，第 4 年預計發放股利 \$50,000，則第 4 年普通股可分得多少股利？
- ① \$16,000
  - ② \$34,000
  - ③ \$38,000
  - ④ \$48,000
- (8) 甲公司期初存貨少記 \$ 1,000，期末存貨少記 \$ 1,500，將使本期淨利：
- ① 多記 \$2,500
  - ② 少記 \$2,500
  - ③ 多計 \$500
  - ④ 少記 \$500
- (9) 甲公司處分土地乙筆，成本 \$3,500、處分利益 \$500，則應於投資活動項下，列現金流入之金額為多少：
- ① \$4,000
  - ② \$3,000
  - ③ \$1,000
  - ④ \$0
- (10) 甲公司股票分割對股本及流通在外股數之影響為：
- ① 股本：無影響；流通在外股數：增加
  - ② 股本：增加；流通在外股數：無影響
  - ③ 股本：無影響；流通在外股數：無影響
  - ④ 股本：增加；流通在外股數：增加

二. 計算題(共 60 分)

- (1) On June 1, A Travel Agency company was established. The following transactions were completed during the month. (20 分)

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1. Stockholders invested \$40,000 cash, receiving common stock in exchange.
2. Paid \$1,000 cash for June office rent.
3. Purchased office equipment for 10,000 note payable.
4. Paid \$1,000 cash for charity donation.
5. Incurred \$500 of advertising costs in the News Paper, on account.
6. Earned \$25,000 for services rendered: Cash of \$12,000 is received from customers, and the balance of \$13,000 is billed to customers on account.
7. Paid \$750 cash for utility expenses.
8. Paid cash to News Paper company amount due in transaction (5).
9. Paid employees' salaries \$2,500 cash.
10. Cash of \$10,000 is received from customers who have previously been billed in transaction (6).

**Required: prepare the journal entry for each transaction.**

- (2) The following information is available for A company. They are a Retailer of clothes (20 分)

|   | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---|-------------|-------------|-------------|
| Sales revenue                                   |             | \$1,500,000 | \$1,593,750 |
| Interest expense                                |             | 75,000      | 85,000      |
| Income tax expense                              |             | 90,000      | 85,000      |
| Net profit (income) after income tax            |             | 150,000     | 127,500     |
| Total Assets                                    | 1,200,000   | 1,300,000   | 1,250,000   |
| Total Liabilities                               | 770,000     | 730,000     | 820,000     |
| Partial stockholder equity:                     |             |             |             |
| Ordinary Share Capital (par value \$1)*         | 250,000     | 250,000     | 250,000     |
| * All number of ordinary shares are outstanding |             |             |             |
| Retained Profits (earnings)                     |             | 157,000     | 121,000     |

**Required : (round to 4 decimal places)**

**Calculate the following ratios for 2017 and 2018(Calculated to 4 decimal places):**

1. Earning Per Share.
2. Return on ordinary shareholders' equity (ROE).
3. Net Profit (net income) margin.
4. Debt ratio.
5. Times interest earned ratio.

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(3) (20 分)

A company received a bank statement on 1 October, 2018 from B Bank company. The bank statement was compared with the cash journals for September, and all entries appearing in the bank statement which had not been entered into the cash journals were entered therein. The cash journals were posted and the resulting balance of the Cash at Bank account in the ledger of A company at 30 September in 2018 was \$5180.06. The closing balance shown on the bank statement at 30 September 2018 was \$5673.65.

The above comparison also revealed that the following items which appeared in the cash journals did not appear in the bank statement:

1. The deposit made on 30 September of \$975.83.
2. Checks written during September which had not been presented for payment were:  
Check no.    3771 \$174.93  
                  3779 \$202.54  
                  3785 \$ 93.77
3. It was also noted that a check written for \$98 appeared incorrectly in the bank statement as \$87.

**Required**

**Prepare A company's bank reconciliation statement at 30 September, 2018.**