

所別：財務金融學系碩士班 乙組 科目：會計

(請附計算過程)

壹、(20%)愛玲企業於95年12月31日發行面額\$20,000, 年利率6%, 10年期的公司債券, 愛玲企業以同類型債券市場利率7%發行, 並於每年12月31日發放一次債息。請問(答案請四捨五入至整數位)

1. (4%)愛玲企業的債券是折價發行或溢價發行?
2. (4%)發行價格是多少? ($\sum_{t=1}^{10} \frac{1}{1.07^t} = 7.02358$, $\frac{1}{1.07^{10}} = 0.50835$)
3. (4%)請做發行時之分錄。
4. (4%)假設愛玲企業以直線法攤銷債券發行之折溢價, 請做96年底之折溢價攤銷分錄。
5. (4%)假設愛玲企業以有效利率法攤銷發行之折溢價, 請做96年底之折溢價攤銷分錄。

貳、(15%)艾比寵物公司採定期盤存制, 貓沙是其存貨之一。96年4月貓沙共計出售620單位(包), 每單位售價\$90。以下是4月份貓沙期初存貨及採購的資料:

4/1	期初存貨	200單位	@\$61
4/6	進貨	250單位	@\$62
4/17	進貨	200單位	@\$64
4/28	進貨	225單位	@\$62

請依下列三種存貨計價方法分別計算艾比寵物公司4月份貓沙之期末存貨與銷貨成本:

1. (4%)先進先出法
2. (4%)後進先出法
3. (4%)加權平均法(四捨五入到整數位)
4. (3%)對4月份的銷售而言, 使用哪一個方法的毛利最高? 是多少?

參、(12%)艾莉寵物公司於民國94年初購入一台寵物自動洗澡機, 該機器成本為\$150,000, 估計耐用年限為10年, 無殘值, 採直線法提列折舊。

1. (8%)請作該公司94年度購買及年底提列折舊之分錄。
2. (4%)民國96年間寵物市場推出新款洗澡機, 艾莉公司評估其原來購置機器之總共耐用年限由10年縮短為6年, 且估計殘值為\$30,000。請作該公司96年度提列折舊之分錄。

肆、(3%)或有負債什麼條件下要認列入帳?

伍、(15%) Lindsey Matthew Co. has outstanding 60,000 shares of \$10 par common stock which had been issued at \$45 per share. Lindsey Matthew then entered into the following transactions.

- (1) September 1, 2007: Purchased 6,000 treasury shares at \$60 per share.
- (2) November 2, 2007: Resold 1,000 of the treasury shares at \$66 per share.
- (3) December 3, 2007: Resold 1,000 of the treasury shares at \$50 per share.

Required:

Use the following code to indicate the effect each of the three transactions has on the financial statement categories listed in the table below, assuming Lindsey Matthew Co. uses the cost method: (I = Increase; D = Decrease; NE = No effect).

	Assets	Liabilities	Stockholders' Equity	Paid-in Capital from treasury stock transaction	Retained Earnings
(1) (5%)					
(2) (5%)					
(3) (5%)					

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陸、(24%) Central Inc. accountants have developed the following data from the company's accounting records for the year ended December 31, 2007:

1. Payments of purchasing buildings, \$200,000.
2. Proceeds from issuance of bonds payable, \$120,000.
3. Collection of interest revenues, \$12,650.
4. Cash receipt of dividends, \$3,600.
5. Collections from customers, \$968,000.
6. Payment of cash dividends, \$42,800.
7. Interest expense and payments, \$35,900.
8. Payments to suppliers, \$673,000.
9. Amortization expense, \$1,200.
10. Payments of income taxes, \$45,000.
11. Depreciation expense, \$15,000.
12. Proceeds from sale of equipments, \$25,000, including \$6,000 gain.
13. Payment of salaries, \$85,000.
14. Cash balance: December 31, 2006 \$96,000; December 31, 2007 \$143,550.

Required:

Prepare Central Inc.'s statement of cash flows for the year ended December 31, 2007. Use the direct method for cash flows from operating activities.

柒、(11%) Central Inc. issued \$1,000,000 of 3%, 10-year convertible bonds at par on January 1, 2007. Interest is payable annually. Each \$1,000 bond can convert to 60 shares of common at any interest date. None of the bonds have been converted to date. Central's net income was \$720,000 in 2007, and its tax rate was 30%. The company had 900,000 shares of common stock outstanding on January 1, 2007. On July 1, 2007, Central sold an additional 200,000 shares of the common stock at \$30 per share.

Required:

1. (4%) Compute basic earnings per share for 2007.
2. (7%) Compute diluted earnings per share for 2007.