

# 立中央大學八十九學年度轉學生入學試題卷

企業管理學系二、三年級 科目：會計學 共 2 頁 第 1 頁

- [說明] 1. 可用英文或中文作答。  
 2. 可不按題號順序作答，但須標明題號。  
 3. 精列出必要之計算式，否則不予計分。

On January 2,

19X3, Ward Company purchased a new machine at a cost of \$85,000. The machine was immediately installed and made ready for use at a cost of \$3,000. Its estimated useful life is eight years, and its estimated residual value is \$8,000. Ward uses the straight-line depreciation method.

On January 2, 19X5, the company completely overhauled the machine at a cost of \$8,400. The overhaul, considered an extraordinary repair, extended the machine's estimated useful life to twelve years (four more than the original estimate). Estimated residual value remained the same.

On January 2, 19X7, the company made an improvement to the machine that cost \$3,800. This improvement increased the machine's productivity but not its useful life and increased estimated residual value to \$9,000.

(24%)

Required:

Prepare journal entries to record

1. The overhaul of the machine on January 2, 19X5
2. Depreciation expense on December 31, 19X5
3. The improvement made to the machine on January 2, 19X7
4. Depreciation expense on December 31, 19X7

Atrium Corporation issued \$400,000, 15%, 5-year bonds on

May 1, 1987. The bonds pay interest semiannually on April 30 and October 31. At the time of issue, the market rate of interest was 12%. (Round amounts to nearest dollar.)

(24%)

Required:

1. Compute the issue price of the bonds.
2. Compute the total bond interest expense to be reported in the company's April 30, 1988, fiscal year-end income statement when the straight-line method of amortization is used.
3. Compute the total bond interest expense to be reported in the company's April 30, 1990, fiscal year-end income statement when the effective interest method of amortization is used. [精列出攤銷表]

[註] 利率 12%，年金換算成現值(n=10 期)之利息因子為 5.6502。

利率 6%，年金換算成現值(n=10 期)之利息因子為 7.3601。

利率 12%，未來值換算成現值(n=10 期)之利息因子為 0.3220。

利率 6%，未來值換算成現值(n=10 期)之利息因子為 0.5584。

三、The following information was taken from the ledger of Kraft Corporation:

Loss on sale of discontinued operations .....	\$ 5,000	Common stock, no-par, 45,000 shares issued .....	\$180,000
Prior-period adjustments—credit to Retained Earnings.....	5,000	Sales revenue .....	620,000
Gain on sale of plant assets .....	21,000	Interest expense .....	30,000
Cost of goods sold.....	380,000	Extraordinary gain .....	26,000
Income tax expense (saving):		Operating income, discontinued operations .....	25,000
Continuing operations .....	32,000	Loss due to lawsuit .....	11,000
Discontinued operations:		General expenses.....	62,000
Operating income.....	10,000	Preferred stock, 8%, \$100 par, 500 shares issued .....	50,000
Loss on sale.....	(2,000)	Paid-in capital in excess of par—preferred .....	7,000
Extraordinary gain.....	10,000	Retained earnings, beginning, as originally reported.....	103,000
Cumulative effect of change in inventory method .....	(4,000)	Cumulative effect of change in inventory method (debit) .....	(10,000)
Treasury stock, common (5,000 shares at cost) .....	25,000		
Dividends.....	16,000		
Selling expenses.....	78,000		

(27%)

Required:

Kraft Corporation had no changes in its stock accounts during the year. Compute the following items for Kraft Corporation for the current year ended December 31:

1. Net income.
2. Earnings per share.
3. Retained earnings balance.

注：背面有試題

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四、 Pinter Corporation employs the voucher system in controlling expenditures and disbursements. All cash receipts are deposited each Wednesday and Friday in a night depository after banking hours. The data required to reconcile the bank statement as of April 30 have been abstracted from various documents and records and are reproduced as follows. To facilitate identification, the sources of the data are printed in capital letters.

**CASH IN BANK ACCOUNT:**

Balance as of April 1 ..... \$7,817.40

**CASH RECEIPTS JOURNAL:**

Total of Cash in Bank Debit column for month of April ..... 7,829.58

**DUPLICATE DEPOSIT TICKETS:**

Date and amount of each deposit in April:

Date	Amount	Date	Amount	Date	Amount
April 1	\$848.63	April 10	\$971.71	April 22	\$897.34
3	914.04	15	957.85	24	942.71
8	840.50	17	946.74	29	\$10.06

**CHECK REGISTER:**

Number and amount of each check issued in April:

Check No.	Amount	Check No.	Amount	Check No.	Amount
740	\$287.50	747	Void	754	\$249.75
741	555.15	748	\$490.90	755	172.75
742	501.90	749	640.13	756	113.95
743	671.30	750	376.77	757	907.95
744	506.88	751	299.37	758	359.60
745	117.25	752	537.01	759	601.50
746	298.66	753	380.95	760	466.39

Total amount of checks issued in April ..... \$8,555.66

**APRIL BANK STATEMENT:**

Balance as of April 1 .....	\$ 7,947.20
Deposits and other credits .....	10,652.77
Checks and other debits .....	(8,232.21)
Balance as of April 30 .....	<u>\$10,367.76</u>

Date and amount of each deposit in April:

Date	Amount	Date	Amount	Date	Amount
April 1	\$690.25	April 9	\$840.50	April 18	\$946.74
2	848.63	11	871.71	23	897.34
4	914.04	16	976.85	25	942.71

**CHECKS ACCOMPANYING APRIL BANK STATEMENT:**

Number and amount of each check, rearranged in numerical sequence:

Check No.	Amount	Check No.	Amount	Check No.	Amount
731	\$162.15	744	\$506.88	751	\$299.37
738	251.40	745	117.25	752	537.01
739	60.55	746	298.66	753	380.95
740	287.50	748	490.90	754	249.75
741	555.15	749	640.13	756	113.95
742	501.90	750	376.77	757	907.95
743	671.30			760	466.39

**BANK MEMORANDUMS ACCOMPANYING APRIL BANK STATEMENT:**

Date, description, and amount of each memorandum:

Date	Description	Amount
April 4	Bank credit memo for note collected:	
	Principal .....	\$2,500.00
	Interest .....	125.00
24	Bank debit memo for check returned because of insufficient funds .....	311.80
30	Bank debit memo for service charges .....	24.50

**BANK RECONCILIATION FOR PRECEDING MONTH:**

Pinter Corporation  
Bank Reconciliation  
March 31, 19--

Balance per bank statement .....	\$7,947.20
Add deposit for March 31, not recorded by bank .....	890.25
	<u>\$8,837.45</u>
Deduct outstanding checks:	
No. 731 .....	\$162.15
736 .....	345.95
738 .....	251.40
739 .....	60.55
	<u>820.05</u>
Adjusted balance .....	<u>\$7,817.40</u>
Balance per depositor's records .....	\$7,832.50
Deduct service charges .....	15.10
Adjusted balance .....	<u>\$7,817.40</u>

(25%)

If errors in recording deposits or checks are discovered, assume that the errors were made by the company. Assume that all deposits are from cash sales. All checks are in payment of vouchers.

Required: (1) What is the amount of cash in bank that should appear on the balance sheet as of April 30?

(2) Record the necessary entries in general journal form. The accounts have not been closed. [Hint: 指銀行往來調節後所須作之分錄]