

國立中央大學 106 學年度碩士班考試入學試題

所別： 企業管理學系 碩士班 一般己組(一般生)

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科目： 會計學

本科考試可使用計算器，廠牌、功能不拘

\*請在答案卷(卡)內作答

一、Academic terminology: (20%, 5% for each term)

- (1) Current portion of long-term debt; (2) asset impairment; (3) cash equivalents;  
(4) trading securities.

二、Why is "full disclosure principle" so important to capital markets? (15%)

三、How would the accounting choice of inventory costing influence the liquidity and profitability analyses? (15%)

四、Multiple choice questions (單選題): (50%, 5% for each question) 請於答案卡上作答

1. Which of the following is correct when a company uses cash to pay for an expense? (1) Total assets will decrease; (2) Retained earnings will decrease; (3) Equity will decrease; (4) All three of the above statements are correct.
2. If cash flows from operating activities is a negative amount: (1) The company must have a loss for the year; (2) The company must have a net profit for the year; (3) The company may have profit or a loss for the year; (4) The company must have paid off more debts than it earned during the year.
3. Interest received is shown on which section of the statement of cash flows? (1) Operating; (2) Investing; (3) Financing; (4) Leveraging.
4. Factoring of accounts receivables is: (1) A way of selling them; (2) A way of pledging them as collateral for a loan; (3) A way of raising cash quickly; (4) All three of the above.
5. Which of the following would not be amortized? (1) Oil well; (2) Copyright; (3) Franchise fee; (4) Patent.
6. The company M issues a contract to a new recording artist to produce a number of albums over the next five years at \$2 million per album. This situation is an example of: (1) A contingent liability which should be recorded in the accounting records; (2) A commitment which, if material, may be disclosed in a footnote; (3) A contingent liability requiring footnote disclosure; (4) A provision, since the number of albums to be produced is not yet determined.
7. If cash increases during a year, it must mean that: (1) There was positive profit on the income statement; (2) Retained earnings increased; (3) The net worth of a company increased; (4) None of the three statements above must necessarily be true.

參考用

注意：背面有試題

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8. A 2-for-1 share split will: (1) Increase the total par value-of the share and increase the number of shares outstanding; (2) Decrease the total par value of the share and increase the number of shares outstanding; (3) Not change the total par value of the share and increase the number of shares outstanding; (4) Increase total shareholders' equity.
9. Where on the income statement are extraordinary items found? (1) Before discontinued operations; (2) Nowhere, since IFRS prohibits such reporting; (3) Before profit from continuing operations; (4) After retrospective restatements.
10. Central Inc. is a successful company, but has a lower inventory turnover rate than the industry average. Of the following, the most likely explanation is that Central Inc. (1) Has a just-in-time inventory system; (2) Uses FIFO (assume rising purchase costs); (3) Offers its customers an unusually large selection of goods; (4) Sells unusually popular items.