

國立中央大學102學年度碩士班考試入學試題卷

所別：會計研究所碩士班 不分組(一般生) 科目：財務會計 共 2 頁 第 1 頁

本科考試可使用計算器，廠牌、功能不拘。

*請在試卷答案卷(卡)內作答

一、(7%)

O'Reilly Company lost 60% of its inventory in a fire on December 31, 2011. The accounting records showed the following gross profit data for November and December.

	November	December (to 12/31)
Net sales	\$640,000	\$620,000
Beginning inventory	31,000	28,000
Purchases	410,000	460,000
Purchase returns and allowances	14,000	11,800
Purchase discounts	5,000	8,200
Freight-in	6,000	9,000
Ending inventory	28,000	?

參考用

Instructions:

O'Reilly is fully insured for fire losses but must prepare a report for the insurance company. Using the gross profit rate for November, determine the estimated cost of the inventory lost in the fire.

二、(8%)

中央公司於 100 年 1 月 1 日時發行公司債一批，每年年底付息，到期日為 103 年 12 月 31 日。發行時之有效利率為 10%，而每年支付利息之金額為 \$150,000，且中央公司採利息法攤銷公司債折價。若 101 年折價攤銷的金額為 30,000，試求此公司債之面額。(計算之現值、年金現值及答案皆四捨五入到小數點後第二位)

三、(7%)

中壢公司最近 5 年的淨利分別為 \$20,000、\$12,000 及 \$47,000，這三年來的股本結構一直都是普通股 \$500,000 (每股面額 \$10) 及特別股 \$300,000 (5%，每股面額 \$10)。假設每年淨利皆全額分配股利，特別股為累積，且部分參加至 7%。試求普通股股東這三年間每年可以收到的股利總金額各為何。

四、(7%)

中和公司 2013 年度之淨利為 \$30,000，壞帳費用 \$4,000，應付公司債折價攤銷 \$500，折舊費用 \$5,000，應收帳款總額增加數 \$12,000，備抵壞帳減少數 \$6,000，股利支付金額 \$8,000，購買機器設備支出 \$11,000，出售機器設備收到現金 20,000，其出售利得 \$2,000，試求該年度之營業活動之淨現金流入。

五、(6%)

中山公司於 2011 年期初以每股 \$26 (面額 \$10) 發行 10,000 股普通股，當年度 3 月 1 日時以每股 28 買回庫藏股 3,000 股，而於 4 月 1 日時以每股 \$30 出售其中 1,000 股，5 月 15 日時以每股 \$20 出售 1,500 股，若庫藏股以成本法處理，試做此兩次庫藏股出售交易之相關分錄。

六、(6%)

Information related to AAA Company for 2013 includes: Total sales \$1,500,000, where cash sales account for \$700,000; Accounts receivable at yearend \$365,000; Bad debts written off during the year \$22,150.

Instructions:

- Assume that AAA Company decides to estimate its bad debts expense to be 2% of credit sales. What amount of bad debts expense will be recorded if Allowance for Doubtful Accounts has a credit balance of \$5,000? (3%)
- Assume that AAA Company decides to estimate its bad debts expense based on 6% of accounts receivable. What amount of bad debts expense will be recorded if Allowance for Doubtful Accounts has a debit balance of \$4,000? (3%)

注意：背面有試題

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七、(10%)

丙公司 X7 年底帳上記錄如下資料：

1. 期初流通在外普通股 100,000 股，4 月 1 日發行 20,000 股，7 月 1 日買回 30,000 股庫藏股。普通股全年平均市價為 \$20。
2. 當年度淨利 \$100,000，所得稅率 40%。
3. 全年流通 4% 可轉換累積特別股 10,000 股，每股面值 \$10，每 5 股可轉換成 1 股普通股。
4. 7 月 1 日發行 8% 可轉換公司債 \$250,000，按面值發行，每 \$1,000 債券可轉換 100 股普通股。

試計算當年度之每股盈餘(四捨五入到小數點後第二位)。

八、(20%)

Central Company was organized on January 1. During the first year of operations, the following plant asset expenditures and receipts were recorded:

- (1) Cost of filling and grading the land \$ 2,000;
- (2) Full payment to building contractor \$500,000;
- (3) Real estate taxes on land paid for the current year \$5,000;
- (4) Excavation costs for new building \$20,000;
- (5) Cost of real estate purchased as a plant site \$160,000;
- (6) Architect's fees on building plans \$20,000;
- (7) Accrued real estate taxes paid at time of purchase of real estate \$5,000;
- (8) Cost of parking lots and driveways \$10,000;
- (9) Cost of demolishing building to make land suitable for construction of new building \$13,000;
- (10) Proceeds from salvage of demolished building \$4,000.

Instructions:

- (a) Determine the amounts of the building and the land, respectively. (6%)
- (b) Assuming that the construction of the building is completed on April 1, 2011. Calculate annual depreciation expenses for the whole useful life of this building. Suppose that the company uses the double declining-balance method, the useful life is 5 years, and the residual value is \$30,000. (9%)
- (c) Assuming the same facts in (b), but now the company use straight-line method to recognize building depreciation expenses. Moreover, on January 1, 2013, the company decides that the remaining useful life should be 5 years, and the residual value should be \$5,000. Calculate annual depreciation expenses for the whole useful life of this building. (5%)

九、(15%)

On May 31, 2013, ABC Company had a cash balance per books of £6,841.50. The bank statement from Farmers Community Bank on that date showed a balance of £6,404.60. A comparison of the statement with the cash account revealed the following facts.

- (1) The bank statement included a £60 printing expense of company checks.
- (2) A £2,500 note receivable was collected by the bank for ABC Company on May 31 plus £90 interest. The bank charged a collection fee of £20. No interest has been accrued on the note.
- (3) On May 31, the bank statement showed an NSF of £700 for a check issued by Sandy Grifton, a customer, to ABC Company on account.
- (4) On May 18, ABC company issued check No. 1181 for £685 to Barry Trest, on account. The check, which cleared the bank in May, was incorrectly journalized and posted by ABC Company for £658.
- (5) Cash sales of £806.15 on May 12 were deposited in the bank. The cash receipts journal entry and the deposit slip were incorrectly made for £886.15. The bank credited ABC Company for the correct amount.
- (6) Outstanding checks at May 31 totaled £576.25. Deposits in transit were £1,916.15.
- (7) Included with the cancelled checks was a check issued by Bridgetown Company to Tom Lujak for £800 that was incorrectly charged to ABC Company by the bank.

Instructions

- (a) Prepare the bank reconciliation at May 31, 2013. (10%)
- (b) Prepare the necessary adjusting entries for ABC Company at May 31, 2013. (5%)

十、(14%)

請依下列問題，簡要申述己見

- (1) 實施國際會計準則之目的為何?實施之後將產生那些效益?
- (2) 欲達成國際會計準則實施之目的，可能遭遇那些障礙及困難?

參考用

注意：背面有試題