

國立中央大學 108 學年度碩士班考試入學試題

所別：企業管理學系 碩士班 一般丁組(一般生)

共2頁 第1頁

科目：會計學

本科考試可使用計算器，廠牌、功能不拘

- 一、在財務分析項目中包括槓桿度，請分別說明營運槓桿度與財務槓桿度之定義及其在企業管理上的意義。(20%)
- 二、董事會中的審計委員會越來越受到重視，請問審計委員會如何協助公司提高其財務報表的可信度？(20%)
- 三、選擇題(單選)：每小題6%，共60%。

1. The principle of adequate disclosure means that a company should disclose:
(A) Only the important monetary information. (B) All confidential information regarding the company. (C) Any financial facts that a reasonable informed person would consider necessary for the proper interpretation of the financial statements. (D) Only subsequent events.
2. The matching principle:
(A) Applies only to situations in which a cash payment occurs before an expense is recognized. (B) Applies only to situations in which a cash receipt occurs before revenue is recognized. (C) Is used in accrual accounting to determine the proper period in which to recognize revenue. (D) Is used in accrual accounting to determine the proper period for recognition of expenses.
3. Which of the following should not be classified as inventory in the statement of financial position of a large automobile dealership?
(A) Pickup trucks offered for sale. (B) Used cars taken in trade and offered for sale on the company's used-car lot. (C) Spark plugs, oil filters, and other parts which are intended for use by the service department in repairing and servicing customers' cars. (D) "Company cars" provided to specific company executives for their personal use.
4. At the beginning of the year, Central Co. had an inventory of \$150,000. During the year, the company purchased goods costing \$425,000. Net sales for the year totaled \$600,000, and the gross profit rate was 45%. The cost of goods sold and the ending inventory, respectively, were:
(A) \$575,000 and \$330,000. (B) \$270,000 and \$305,000. (C) \$330,000 and \$245,000. (D) \$575,000 and \$245,000.

注意：背面有試題

參考用

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5. The mark-to-market adjustment for investments classified as "available for sale" affects:
- (A) The balance sheet. (B) The income statement. (C) The cash flow statement.
(D) All of the above.
6. Under the allowance method, when a receivable that had been previously written off is collected:
- (A) Profit is increased. (B) Net assets are increased. (C) Net assets and profit are both increased. (D) Profit and net assets are not affected.
7. The term net identifiable assets means:
- (A) All assets minus all liabilities. (B) All assets except goodwill, minus all liabilities. (C) All assets except intangibles, minus all liabilities. (D) All fixed assets less liabilities.
8. Management has both the intent and the ability to refinance a liability maturing in four months by taking out a new loan at the due date which would not be due for several years. How would this situation be reported in financial statements prepared as of today's date?
- (A) The original liability is classified as current, with a footnote describing management's plan for refinancing. (B) The original liability is classified as current and the new loan is reported as a long-term liability. (C) The original liability is classified as long-term; the new loan is not included in liabilities at this date. (D) The original liability need not be reported at all; only the new loan is reported as a long-term liability.
9. In a corporation's organization chart, which is the highest position?
- (A) Shareholders. (B) Board of directors. (C) CEO. (D) President.
10. The financial statements of a corporation that failed during the current year to pay any dividends on its cumulative preference share should:
- (A) Include the amount of the omitted dividends among its current liabilities.
(B) Include a footnote disclosing the amount of the dividends in arrears. (C) Show the amount of the omitted dividends as a deduction from retained earnings. (D) List the omitted dividends as a long-term liability.

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