

國立中央大學 110 學年度碩士班考試入學試題

所別： 企業管理學系 碩士班 工商管理丁組(一般生)

共 5 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

*請在答案卷(卡)內作答

*選擇題(單選)：每小題5%，共100%。

1. The normal order in which the financial statements are prepared is:
 - A. Balance sheet, income statement, statement of changes in equity.
 - B. Income statement, statement of changes in equity, balance sheet.
 - C. Income tax return, income statement, balance sheet.
 - D. Income statement, statement of cash flows, balance sheet.
2. Financial assets include all of the following except
 - A. Cash
 - B. Investments in securities
 - C. Inventories
 - D. Accounts receivable
3. Which of the following is not a basic objective of cash management?
 - A. Provide accurate accounting for cash transactions.
 - B. Prevent or minimize theft or fraud.
 - C. Anticipate the need to borrow cash.
 - D. All three of the above are basic objectives of cash management.
4. Sales to customers using bank credit cards, such as Visa or MasterCard, are recorded as:
 - A. Cash sales.
 - B. An account receivable from the cardholder.
 - C. An account receivable from the bank.
 - D. Credit card discount expense.
5. Which of the following will cause profit to be overstated for the following year?
 - A. Current year's ending inventory is understated.
 - B. Current year's ending inventory is overstated.
 - C. Next year's beginning inventory is overstated.
 - D. Next year's ending inventory is understated.

注意：背面有試題

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6. A company with a liquid inventory will have:
- A. A high inventory turnover and a high average number of days to sell inventory.
 - B. A high inventory turnover and a low average number of days to sell inventory.
 - C. A low inventory turnover and a high average number of days to sell inventory.
 - D. A low inventory turnover and a low average number of days to sell inventory.
7. The logic behind the lower-of-cost-and-net-realizable-value rule is:
- A. Inventory gradually becomes obsolete.
 - B. Inventory that is unsalable should be written down to zero (or its scrap value).
 - C. An asset is not worth more than it would cost the owner to replace it.
 - D. An asset is not worth more than it would be sold at its net realizable value.
8. The fair market value of Lewis Company's net identifiable assets is \$5,000,000. Martin Corporation purchases Lewis' entire business for \$5,800,000. Which of the following statements is not correct?
- A. Martin Corporation paid \$800,000 for goodwill generated by Lewis Company.
 - B. Martin feels that Lewis Company has the ability to generate earnings in excess of a normal return on net identifiable assets.
 - C. Martin will record amortization expense over a period not to exceed 40 years.
 - D. Martin Corporation will record \$800,000 to goodwill, an intangible asset, which will be reported in its balance sheet.
9. Which of the following situations is impossible?
- A. Book value is greater than residual value.
 - B. Book value is equal to the residual value.
 - C. Book value is less than residual value.
 - D. Book value is less than the original cost.

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10. Off balance sheet financing may involve either:
- A. An operating lease.
 - B. A special purpose entity.
 - C. Both of the above.
 - D. Neither of the above.
11. The current portion of noncurrent debt should be reported:
- A. Separately in the noncurrent liabilities section of the statement of financial position.
 - B. In the noncurrent liabilities section of the statement of financial position, along with the other long-term debt.
 - C. In the current liabilities section of the statement of financial position.
 - D. In a separate section of the statement of financial position, between noncurrent liabilities and shareholders' equity.
12. A liability for deferred taxes represents:
- A. Taxes on earnings already reported in the income statement, but that will be taxed in future periods.
 - B. Income taxes already paid on earnings which have not yet been reported in the company's income statement.
 - C. Income tax obligations being disputed with the Internal Revenue Service.
 - D. Income taxes levied in prior years which are now past due.
13. Diluted earnings per share is a hypothetical computation to warn shareholders what could happen if:
- A. Loss contingencies turn out adversely.
 - B. Convertible securities are converted into ordinary shares.
 - C. Extraordinary losses were to recur.
 - D. Consideration was given to the loss from operations discontinued during the current period.

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14. To receive the next cash dividend, an investor must purchase the share before the:
- A. Dividend declaration date.
 - B. Ex-dividend date.
 - C. Date of record.
 - D. Payment date announced by the board of directors.
15. If a company presents both the basic and diluted earnings per share, the price/earnings ratio is based on:
- A. The basic figure.
 - B. The diluted figure.
 - C. The average of the basic and diluted figures.
 - D. A combination of the basic and diluted figures.
16. All of the following are advantages of an increasing cash flow from operations except:
- A. A company is likely to pay its current bills with cash from operations not earnings.
 - B. A company with cash is in a better position to fund growth.
 - C. Large cash flows eliminate the need for borrowing.
 - D. Earnings are viewed better if cash flows from operations closely match profit for the year.
17. Profit for the year differs from net cash from operations because of all the following except:
- A. Non-cash expenses such as depreciation.
 - B. Timing differences between recognizing revenue and expenses and their cash flows.
 - C. Gains and losses included in profit for the year but classified as investing or financings activities.
 - D. All of the above will cause a difference between profit for the year and cash flows.

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18. Which of the following sets of data is sufficient to compute the amount of cash paid for goods?
- A. Cost of goods sold, increase or decrease in inventory, increase or decrease in accounts payable.
 - B. Increase or decrease in cash, increase or decrease in inventory, increase or decrease in accounts payable.
 - C. Cost of goods sold, increase or decrease in accounts payable.
 - D. Cost of goods sold.
19. West Corporation's 2014 profit for the year is smaller than net cash from operating activities. Which of the following would not be an explanation of why profit for the year is smaller than net cash from operating activities?
- A. West paid dividends to shareholders during 2014.
 - B. West's accounts payable increased during 2014.
 - C. West recognized depreciation expense in 2014.
 - D. West sold equipment at a loss in 2014.
20. The Yumi Corporation reported profit for the year in excess of its net cash from operating activities for the current year. An explanation for this may be:
- A. A loss on the sale of equipment in the current year.
 - B. An increase in accounts payable during the year.
 - C. Depreciation expense recognized for the year.
 - D. A gain on the sale of investments during the year.