

* 題目共十大題, 不必列出計算過程

一. 欣華公司銷售單一產品, 期初存貨 10,000 單位
 @#4.80 本年度購貨情形依序如下:

20,000 單位	@#4.10
30,000 單位	4.25
50,000 單位	4.60
10,900 單位	5.00

本年度銷貨收入 #800,000.

試計算:

- 若已知每單位售價均為 #8.1 時, 採用實地盤存制在後進先出法下(LIFO), 期末存貨益為若干金額。
- 若已知每單位售價均為 #10.1 時, 採用永續盤存制, 在先進先出法下, 期末存貨益為若干金額。
- 若年底存貨重置成本(Replacement Cost)每單位 #3.50, 淨變現價值為 #6.30, 乙率利潤為 #2.1 試根據第 2 小題以成本市價孰低計算存貨跌價損失之金額。
- 若今年年底發生一場大火, 將存貨全部燒燬, 根據過去經驗, 毛利占銷貨 45% 則估年期末存貨火災損失金額為若干。(12分)

五. 欣仁公司於民國 75 年 3 月 1 日收到甲公司開來 #30,000, 10%, 6 個月期限之付息票據乙紙, 於 5 月 1 日將此票據向第一銀行以 12% 利率貼現, 試問:

- 若欣仁公司並未將票據向銀行貼現, 而於到期時, 票據卻不兌現, 此時欣仁公司應作何分錄。
- 若欣仁公司於 5 月 1 日向銀行貼現, 會獲得多少現金。
- 若欣仁公司已於 5 月 1 日向銀行貼現, 且於到期日隔天, 獲銀行通知票據業已兌現, 此時欣仁公司應作何分錄。(6分)

六. 欣忠公司民國 74 年 6 月 1 日取得房屋乙棟, 成本 #700,000 可用 10 年, 殘值 #40,000 試計算

- 折舊若採直線法, 則民國 81 年度之折舊金額為若干。
- 折舊若採年數合計法(Sum of the years digit Method) 則民國 75 年度之折舊金額若干。
- 折舊若採倍率餘額遞減法, 則民國 74 年度之折舊金額為若干。(6分)

二. 欣林公司錯誤的銀行調節表如下:

欣林公司銀行調節表
 民國 75 年 5 月 31 日

銀行結算餘額	#40,000	公司帳載金額	#40,500
加: 記收票據收現	10,000	減: 未兌現支票	(20,000)
減: 在途存款	(30,000)	銀行手續費	(500)
	#20,000		#20,000

若上述調節項目之金額均為正確數字, 要求你重編一正確銀行調節表, 試問:

- 五月底正確現金餘額為若干
- 試作公司帳上必要之調整分錄 (6分)

三. 欣青公司民國 74 年 6 月以每股 #120 取得清水公司百分之十的股票, 共計 100 股, 民國 74 年底清水公司股票每股市價為 #105, 試計算:

- 欣青公司將清水公司之股票投資當作短期投資或當作長期投資, 對 74 年度淨利之影響相差若干元? (不考慮所得稅)
- 欣青公司 74 年底股東權益淨額之影響兩者相差若干元。(5分)

四. 欣和公司民國 75 年度賒銷金額 #100,000. 年底提列壞帳若按賒銷之 2% 提列, 將比按應收帳款餘額之 2% 方法多承認壞帳費用 #500 已知未提列壞帳費用前, 備抵壞帳金額為借差 #200, 試問欣和公司 75 年底應收帳款餘額為若干。(4分)

七. 甲乙兩人合夥成立欣義商店於民國 73 年 12 月 31 日結帳後二人資本帳戶餘額分別為 #100,000 及 #50,000 損益比例分配為 4 比 1, 此時丙欲參加合夥, 試依下列(情況作獨立)

- 乙轉讓 50% 夥權給丙, 而丙付 #30,000 現金給乙之分錄。
- 丙以 #50,000 投資入夥, 取得 20% 夥權請以紅利撥入帳法依分錄。
- 丙以 #70,000 投資入夥, 取得 20% 夥權若以商譽入帳法, 則商譽應承認多少。(6分)

八. 欣大公司於民國 75 年 1 月 1 日舉行在外有面值 #100 之 6% 可轉換特別股 5000 股及普通股 10,000 股, 7 月 1 日該公司增加發行普通股 4000 股獲現金 #204,000 本年度淨利 #174,000 其中含有非常利得 #24,000, 特別股發行時市場利率為 7% 轉換比例為每一特別股換 1.6 股之普通股, 試以適當之格式表達損益表

上面股普通股盈餘(EARNING PER COMMON SHARE)之資料。(10分)

九. 欣南公司民國73年底資產負債表及74年度財務狀況變動表如下:

欣南公司 資產負債表
民國73年12月31日

流動資產	# 45,000	流動負債	# 36,000
固定資產	123,000	普通股	101,000
累計折舊	(32,000)	未分配盈餘	14,000
專利權	15,000		
合計	# 151,000	合計	# 157,000

欣南公司 財務狀況變動表
民國74年度

營運資金來源:

由營運而來		
本月淨利	# 42,000	
加: 折舊	11,000	
專利權攤銷	3,000	# 56,000
發行普通股		25,000
出售固定資產		41,000
營運資金用途:		# 131,000
發放股利	# 28,000	
購買設備	53,000	81,000
營運資金增加		# 50,000

已知 74年12月31日資產總額 #190,000
74年度所處分之固定資產,其有關之累計折舊為 #10,000

試編表 74年12月31日之資產負債表 (21分)

十. 選擇題 (單選, 答對一題得4分, 答全第一題倒扣4分, 本題共24分, 扣到本題零分為止)

1. Terry, Inc., is a calendar-year corporation whose financial statements for 1983 and 1984 included errors as follows:

Year	Ending inventory	Depreciation expense
1983	\$15,000 overstated	\$12,500 overstated
1984	5,000 understated	4,000 understated

Assume that purchases were recorded correctly and that no correcting entries were made at Dec. 31, 1983, or at Dec. 31, 1984. Ignoring income taxes, by how much should Terry's retained earnings be retroactively adjusted at January 1, 1985?

a. \$13,500 increase b. \$3,500 decrease
c. \$1,500 decrease d. \$1,000 increase

2. Beal Corporation holds 5,000 shares of its \$10 par value common stock as treasury stock, which was purchased in 1982 at a cost of \$60,000. On December 10, 1984, Beal sold all 5,000 shares for \$95,000. Assuming that Beal used the cost method of accounting for treasury stock, this sale would result in a credit to

a. Gain on sale of investments of \$35,000
b. Additional paid-in capital of \$35,000
c. Retained earnings of \$35,000
d. Capital stock of \$50,000

3. Case Corporation purchased a machine on January 1, 1979, with an estimated useful life of ten years and no salvage. The machine was depreciated by the double declining balance method for both the financial statement and income tax reporting. On January 1, 1984, Case changed to the straight-line method for financial statement reporting but not for income tax reporting. The accumulated depreciation from January 1, 1979, through December 31, 1983, was \$280,000. If the straight-line method had been used, the accumulated depreciation at December 31, 1983, would have been \$210,000. Case's effective income tax rate for the years 1979 through 1984 is 50%. The amount shown in the 1984 income statement for the cumulative effect of changing to the straight-line method would be

a. \$70,000 debit b. \$70,000 credit
c. \$35,000 credit d. \$0

4. On January 1, 1984, Jasen, Inc., issued 200,000 additional shares of \$10 par value voting common stock in exchange for all of Wall Company's voting common stock in a business combination appropriately accounted for by the pooling of interests method. Net income for the year ended December 31, 1984, was \$800,000 for Wall and \$2,600,000 for Jasen, exclusive of any consideration of Wall. During 1984 Jasen paid \$1,800,000 in dividends to its stockholders and Wall paid \$500,000 in dividends to Jasen. What should be the consolidated net income for the year ended December 31, 1984

a. \$2,300,000 b. \$2,900,000
c. \$3,100,000 d. \$3,400,000

5. In January 1984 Bell Company exchanged an old machine, with a book value of \$39,000 and a fair value of \$35,000, and paid \$10,000 cash for a similar used machine having a list price of \$50,000. At what amount should the machine acquired in the exchange be recorded on the books of Bell?

a. \$45,000 b. \$46,000
c. \$49,000 d. \$50,000

6. At December 31, 1983, Mason, Inc., had 100,000 shares of \$10 par value common stock issued and outstanding. There was no change in the number of shares outstanding during 1984. Total stockholder's equity at December 31, 1984, was \$2,800,000. The Net income for the year ended December 31, 1984, was \$800,000. During 1984 Mason paid \$3 per share in dividends on its common stock. The quoted market value of Mason's common stock was \$48 per share on December 31, 1984. What was the price-earnings ratio on common stock for 1984?

a. 9.6 to 1. b. 8.0 to 1.
c. 6.0 to 1. d. 3.5 to 1.