

一. A公司錯誤的銀行調節表如下:

A公司銀行調節表	
民國77年3月31日	
銀行結單餘額	#40,000
加: 在途存款	1,000
未領支票(包括保付支票#20,000)	30,000
託收票據收現	5,000
(包括利息收入#100)	
減: 庫存零用金	(500)
銀行手續費	(300)
保付支票	(20,000)
未查明差額	(28,400)
公司帳載金額(包含零用金)	#26,800

若上述調節項目之金額,均為正確數字而未查明差額,係調節表編製錯誤而產生,A公司會計年度終了日為3月底.

試計算

- 3月底資產負債表上正確現金餘額。
- 若未作上述調節表上調節項目之調整分錄時,對當年之淨利造成之影響為虛增或虛減若干? (10分)

二. B及C兩公司民國76年初成立,均以賒購賒銷方式買賣其商品存貨,當年購貨銷貨金額兩公司均同為#10,000及#8,000又供應商及其向顧客提供之付款條件均為2/10, N/30且已知兩公司於折扣期限內收款及付款之比例均占帳款的一半,期末存貨兩公司均為購貨的25%而帳款會計處理如下:

	B公司	C公司
並收帳款	總額法	淨額法
並付帳款	淨額法	總額法

試計算76年度兩公司銷貨毛利各多少? (12分)

三. D公司期初存貨#10,000,本期購貨#30,000售價政策為成本加20%,若當年度銷貨收入為#18,000試根據零售價法(Retail Method)估算期末存貨之成本金額。

(5分)

四. E公司年底帳載並收票據餘額#15,051但經查帳結果發現有一張票據係當年8月1日開票,3個月期附年息8%已於當年10月1日向華南銀行以貼現率12%進行貼現,當時會計分錄為:

借: 現金 #5049.  
貸: 並收票據 #5049.

俟後票據到期時,收到銀行通知票據未獲兌現

試問E公司年底資產負債表上並收票據正確金額應為若干? (8分)

五. F公司於77年6月1日購買面額#10,000利率12%為年4/1及10/1付息一次,到期日為85年10月1日之公司債一張,作為長期投資,購買價格為101加計應計利息,F公司採直線法攤銷溢折價

試計算

F公司77年度損益表上列示之債券利息收入。

(8分)

六. G公司接受地方政府贈與土地一塊公平市價#200,000,但G公司要支付過戶登記費用#10,000,G公司接受贈與時僅作

借: 土地 #10,000  
貸: 現金 #10,000

年底帳載淨利#158,000,資產總額#1,000,000負債總額#400,000若按照會計原則規定,就上述贈與作更正分錄後,試計算正確之期末股東權益報酬率。 (8分)

七. 何謂或有負債(Contingent Liability)其並計入帳之條件為何。

(5分)

※背面有題目

八. H公司有下列兩部門其相關之資料如下:

	甲部門	乙部門	合計
部門別銷售貨	\$100,000	\$50,000	\$150,000
部門別直接成本	(50,000)	(40,000)	(90,000)
部門別間接成本 (共同成本,依銷售貨 比例分攤)	(30,000)	(15,000)	(45,000)
部門淨利	\$20,000	(\$50,000)	\$15,000

H公司高級主管考慮將乙部門加以裁撤  
試述此方案對H公司是否有利,並  
說明理由。 (5分)

4. Singer, Inc., sells product R for \$5 per unit. The fixed costs are \$210,000 and the variable costs are 60% of the selling price. What would be the amount of sales if Singer is to realize a profit of 10% of sales?  
a. \$420,000 b. \$525,000  
c. \$472,500 d. \$700,000

5. On January 1, 1981, Studley Co., purchased a new machine for \$100,000 with an estimated useful life of five years and no salvage value. For book and tax purposes, the machine will be depreciated using the straight-line method and it is expected to produce annual cash flow from operations, before income taxes, of \$40,000. Assume that Studley uses a time-adjusted rate of 12% and that its income tax rate will be 40% for all years. The present value of \$1 at 12% for five periods is 0.57, and the present value of an ordinary annuity of \$1 at 12% for five periods is 3.61. The net present value of the machine should be  
a. \$15,520 positive. b. \$15,520 negative.  
c. \$14,000 positive. d. \$13,680 negative.

九. 選擇題 (單選, 答對一題得4分, 答錯一題倒扣一分, 本題共24分, 扣到本題為止)

1. Georgia, Inc., has an authorized capital of 1,000 shares of \$100 par, 8% cumulative preferred stock and 100,000 shares of \$10 par common stock. The equity account balances at Dec. 31, 1981, are as follows:

Cumulative preferred stock	\$50,000
Common stock	90,000
Additional paid-in capital	9,000
Retained earnings	13,000
Treasury stock, common cost @\$100	(2,000)
	<u>\$160,000</u>

Dividends on preferred stock are in arrears for the year 1981. The book value of a share of common stock, at Dec. 31, 1981, should be  
a. \$11.78 b. \$11.91 c. \$12.22 d. \$12.36

2. At Dec. 31, 1980, Welsch, Inc., had 500,000 shares of common stock outstanding. On October 1, 1981, an additional 120,000 shares of common stock were issued for cash. Welsch also had \$4,000,000 of 8% convertible bonds outstanding at Dec. 31, 1981, which are convertible into 100,000 shares of common stock. The bonds were considered common stock equivalents at the time of issuance and are dilutive in the 1981 earnings per share computation. No bonds were issued or converted into common stock during 1981. What is the number of shares that should be used in computing primary earnings per share for the year ended Dec. 31, 1981?  
a. 530,000 b. 600,000 c. 630,000 d. 720,000

3. Wagner Co., sells product A at a selling price of \$21 per unit. Wagner's cost per unit based on the full capacity of 200,000 units is as follows:

Direct materials	\$4
Direct labor	5
Overhead (two-thirds of which is fixed)	6
	<u>\$15</u>

A special order offering to buy 20,000 units was received from a foreign distributor. The only selling costs that would be incurred on this order would be \$3 per unit for shipping. Wagner has sufficient existing capacity to manufacture the additional units. In negotiating a price for the special order, Wagner should consider that the minimum selling price per unit should be  
a. \$14 b. \$15 c. \$16 d. \$18

6. In 1978, Cromwell Co., bought 30,000 shares of Fleming Corporation's listed stock for \$300,000. This stock was not accounted for by the equity method. In 1981, when the market value had declined to \$200,000, Cromwell changed its classification of this investment from current to noncurrent. In January 1982, before Cromwell's 1981 year-end statements were issued, the market value of the Fleming stock had risen to \$230,000. How much should Cromwell record as a realized loss in its determination of net income for 1981?  
a. \$0 b. \$30,000 c. \$70,000 d. \$100,000

十. 史丹福大學 HORNIGREN 教授在 "ACCOUNTING for MANAGEMENT CONTROL" 書中認為會計人員對管理當局的貢獻有三:  
1. 記錄事實 (SCORECARD)  
2. 引發注意 (ATTENTION DIRECTING)  
3. 解決問題 (PROBLEM SOLVING)  
請就你學過的「會計學」簡筆敘述  
上述三點。 (15分)