

一. 鴻運公司於民國75年初創設成立, 其授信政策極為嚴格, 三年來有壞帳之資料如下:

	75年	76年	77年
銷貨收入	\$200,000	\$250,000	\$280,000
年底之應收帳款	65,000	72,500	70,000
該年度之壞帳費用	3,100	3,250	?
壞帳沖銷	500	2,950	3,500

試根據上述資料作:

1. 鴻運公司係以何種方法估計壞帳? 其壞帳率若干?
2. 若77年調整前因經濟情況發生變動, 公司決定將原壞帳率修正為6%, 則77年底壞帳調整分錄為何?

(15分)

二. 下列兩種情況各自獨立, 請分別考慮 (所得稅稅率均為40%)

情況一 鴻運公司於75年初成立, 其長期工程原採全部完工法, 自民國78年初決定改採完工百分比法認列工程損益若採完工百分比法則各年度的工程利益如下:

工程別	75年	76年	77年	78年
A工程(完工)	\$50,000	\$60,000		
B工程(完工)		45,000	\$55,000	
C工程(完工)			75,000	\$85,000
D工程(未完)				62,500

情況二 鴻運公司於75年7月1日購入機器乙部, 估計可使用6年, 殘值\$20,000, 採直線法計提折舊, 到78年初, 由於情況發生變動, 公司決定將折舊方法改為年數合計法 (Sum of The Years Digit Method), 同時又發現該機器尚可使用4年, 殘值為\$10,000, 已知78年若不變更折舊方法 (使用年限及殘值均已改變) 其78年度之折舊將較新法 (年數合計法) 少 \$5,625

試分別按情況一及情況二作78年初會計方法變動之分錄。 (15分)

* 共六大題

* 背面有題目

三. 鴻昌公司成立於78年初, 79年5月4日不幸發生火災, 其存貨毀損泰半, 損失慘重, 帳簿亦付之一炬, 經調查後, 發現下列事項:

(A) 從客戶處得知帳列相關資料如下:

	78年度	79年初至5月4日
期初存貨		\$58,200
當年購貨	\$386,000	287,900
購貨退回	13,984	25,000
銷貨收入	352,700	387,500
銷貨退回	12,000	10,000

(B) 78年期末存貨依估 \$14,000

(C) 79年5月3日曾以「起運未交貨」方式賒購商品一批, 成本\$12,000 已記購貨但因尚在途中, 故未受損。

(D) 庫存商品大部份均已燒毀, 惟下列二項商品倖免於難:

- (a) 標價 \$6,000 之商品 毫未受損
- (b) 標價 \$4,000 之商品, 部份焚毀, 估計淨實現價值 \$800

(E) 79年之標價(售價)較78年提高10%

試根據上述資料作:

1. 計算鴻昌公司79年度之毛利率。
2. 估計鴻昌公司存貨火災損失金額。(20分)

四. 鴻隆公司專門產銷收音機, 其邊際貢獻 (MARGINAL CONTRIBUTION) 為單位 \$4, 產量 10,000 單位時, 需要生產成本 \$100,000, 產量 20,000 單位時, 生產成本則為 \$150,000, 根據成本分析的結果發現產銷量在 30,000 單位以下時, 成本與產量間成直線關係。此外, 變動銷售費用佔售價的 10%, 固定銷售費用則為 \$10,000, 所得稅稅率為 40%

試根據上述資料作:

1. 鴻隆公司兩平銷貨金額 (BREAKEVEN POINT IN SALE AMOUNT)
2. 鴻隆公司欲獲取 \$30,000 之稅後淨利, 應銷售多少數量方能達成。
3. 假設鴻隆公司目前是不賺不虧的銷貨量, 行銷部經理建議增加廣告費 \$60,000, 可增加銷貨量 15,000 單位, 請問他是否接受行銷部經理的意見? 為什麼?

(15分)

五. 在編製財務狀況變動表營運資金基礎 (WORKING CAPITAL BASIS), 下列各交易事項應如何表達?

交易事項

表達方式

1. 長期投資認列收益 (成本法)
2. 公司債發行成本之攤銷
3. 可轉換公司債轉換為普通股
4. 宣告現金股利
5. 長期債券投資溢價攤銷
6. 支付公司債溢價攤銷
7. 發行股票交換固定資產
8. 遞延所得稅負債減少
9. 贖回庫存股票
10. 發放已宣告之現金股利
11. 發行新股給員工認購
12. 長期投資認列損失 (權益法)
13. 提列壞帳
14. 贖回特別股
15. 發行普通股償還長期負債

- (A) 營運資金來自純益之增加
- (B) 營運資金來自純益之減少
- (C) 不影響營運資金之來源及用途
- (D) 營運資金用於發放股利
- (E) 營運資金來自發行股票
- (F) 營運資金來自舉借長期負債
- (G) 營運資金用於購買固定資產
- (H) 營運資金來自長期投資之減少
- (I) 營運資金用於對股東之支付
- (J) 以上皆非

(15分)

* 請將答案寫在答案卷,

例如 1. (K) 2. (H) 3. (A)

4. (A) 5. (J) 6. ()

* 答錯不倒扣

六. SELECT THE BEST ANSWER FOR EACH OF THE FOLLOWING ITEMS: (20分)

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| <ol style="list-style-type: none"> 1. Accrual-basis accounting <ol style="list-style-type: none"> a. Results in higher income than cash-basis accounting b. Leads to the reporting of more complete information than does cash-basis accounting c. Is not acceptable under GAAP d. Omits adjusting entries at the end of the period 2. What is the control advantage of the net method of accounting for inventory purchases? <ol style="list-style-type: none"> a. It guarantees that all purchase discounts will be taken b. It automatically increases the business's cash balance c. It highlights the inefficiency of losing purchase discounts d. It results in a higher quality of inventory on hand for customers 3. Which of the following items is a revenue expenditure? <ol style="list-style-type: none"> a. Property tax paid on land one year after it is acquired b. Survey fee paid during the acquisition of land c. Legal fee paid to acquire land d. Building permit paid to construct a warehouse on the land 4. Which of the following statements is most in keeping with the materiality concept? <ol style="list-style-type: none"> a. Accountants record material losses but are reluctant to record material gains b. Different companies have different materiality limits, depending on their size c. Business-segment data are disclosed to fulfill the materiality concept d. Companies report all the information needed to communicate a material view of the entity | <ol style="list-style-type: none"> 5. Organization cost is classified as a (an) <ol style="list-style-type: none"> a. Operating expense b. Current asset c. Contra item in stockholders' equity d. None of the above 6. The appropriated for treasury stock <ol style="list-style-type: none"> a. Has no effect on total retained earnings b. Reduces retained earnings available for the declaration of dividends c. Can be reported by a note or by appropriation of retained earnings, or both d. All of the above 7. Ten-year, 11% bonds payable of \$500,000 were issued for \$532,000. Assume the effective interest method of amortization is used. Total annual interest expense on the bonds is <ol style="list-style-type: none"> a. \$51,800 b. \$55,000 c. \$58,200 d. A decreasing amount each year because the bonds' book value decreases as the premium is amortized 8. Parent Co. has separate net income of \$155,000. Subsidiary A, which Parent owns 90% of, reports net income of \$60,000, and Subsidiary B, which Parent owns 60% of, reports net income of \$80,000. What is Parent Co.'s consolidated net income? <ol style="list-style-type: none"> a. \$155,000 b. \$257,000 c. \$263,000 d. \$295,000 9. The statement of cash flows is used for decision making by <ol style="list-style-type: none"> a. Giving the ratio relationships between selected items. b. Indicating how net income was earned c. Reporting where cash came from and how it was spent d. Showing a horizontal analysis of cash flows |
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