

題目共兩大題，請按順序作答 (共 3 頁)

士  
選

選擇題：請選出最佳答案(單選題)，每題 5 分，答錯倒扣 1.5 分，  
倒扣至本選擇題項目零分為止。

1. 明星公司於83年初發行五年期分批償還公司債一批，得款 194,750元，公司債票面利率 5%，面值200,000元，自發行日第一年底起平均五年償還本金。公司對溢折價攤銷採直線法，試問83年底資產負債表上此批公司債列於長期負債部份之帳面價值為若干？  
(1) \$116,850 (2) \$120,000 (3) \$160,000 (4) \$156,500 (5) \$123,150
2. 霖園公司85年相關資料如下：在製品期初25,000元，期末40,000元；期末製成品存貨30,000元，期初製成品存貨37,000元。85年製造成本為70,000元，淨銷貨100,000元，試問毛利率為若干？  
(1) 45% (2) 52% (3) 22% (4) 38% (5) 48%
3. 大華公司84年 6月初取得機器設備一部，成本160,000元，估計可用5年，殘值 10,000元，採年數合計法提列折舊。公司於86年 9月底將此設備作價 70,000元與大明公司交換卡車一部，並獲得差價現金補貼 30,000元。試問大華公司帳上應認列之交換(處分)損益為若干？  
(1) 0 (2) 損失 \$10,000 (3) 利益 \$10,000 (4) 利益 \$4,286 (5) 利益 \$4,286
4. 台本公司為一買賣業，在85年底發現83年初一筆應資本化，耐用年限 5年之設備採購 30,000元誤以費用出帳，試問下列各項有關此一會計錯誤的陳述何者為真？  
a. 此一錯誤具有兩年抵銷特性，故對85年淨利已不生影響  
b. 85年應將此筆錯誤之金額以會計變動累計影響數於損益表中單獨一段表達  
c. 此一錯誤使83年稅前淨利低估 30,000元  
d. 此一錯誤造成84年稅前淨利高估 30,000元  
e. 此一錯誤對83年之毛利率並無影響  
(1) a, c (2) e (3) b, d (4) b, e (5) 以上皆非
5. 下列五項有關長期股權投資與合併報表之陳述何者為偽？  
a. 對投資損益之認定應採權益法  
b. 收到被投資公司發放之股票股利，若採權益法處理時應貸記「長期股權投資」  
c. 母公司報表之淨利金額應等於合併報表之合併淨利金額  
d. 長期股權投資之未實現跌價損失應列於損益表之營業外損益段中  
e. 我國會計準則公報規定擁有轉投資子公司之公司中僅有公開發行公司需對外提供母子公司合併報表，至於非公開發行公司則不必  
(1) b, d (2) a, b, c (3) a, b, d (4) a, b, c, d, e (5) b, d, e
6. 同發公司為曆年制之公司，於85年12月25日自美國進口商品一批，以美金計價金額為 US\$100,000，當時台幣對美金之兌換率為 30:1，而84年底之兌換率為 30.65:1，公司於次年 1月15日償付此筆貨款共支付台幣 2,890,000元，試問付款時公司帳上應認列之兌換損益為若干？  
(1) 0 (2) 兌換損失 \$110,000 (3) 兌換損失 \$65,000 (4) 兌換利益 \$110,000  
(5) 兌換利益 \$175,000

(背面仍有題目，請繼續作答)

7. 凱旋公司84年底購入機器設備一批，並以所投資之非上市公司股票交付機器製造商作為償付。此批股票當時之公平市價為 210,000元，機器購入時公司帳上同時認列處分證券利益 20,000元。試問編製現金流量表時有關此項交易之處理的敘述何者為真？
- (1) 應在營業活動現金流量計算中從淨利加回 20,000元
  - (2) 應列 230,000元為投資活動之現金流出
  - (3) 應列 190,000元為投資活動之現金流出
  - (4) 應列 210,000元為投資活動之現金流出
  - (5) 以上皆非
8. 科紀公司只有生產一種產品，其單位成本中主要成本為10元，加工成本為8元，製造費用為直接材料的半數且其中固定部分為 1元，若每單位產品之售價為 20元，銷管費用中變動部分為售價的 20%，試問科紀公司之邊際貢獻率是多少？
- (1) 15% (2) 85% (3) 25% (4) 10% (5) 20%
9. 實業公司86年 3月初存貨倉庫遭到竊賊侵入，庫存商品全部被竊，公司有關會計資料如下：期初存貨2,000元，進貨125,000元，銷貨100,000元，銷貨運費1,000元，成本加價率25%，試估計存貨被竊之損失金額
- (1) \$47,000 (2) \$52,000 (3) \$27,000 (4) \$52,750 (5) \$51,750
10. 商品進貨成本及期末存貨數量持續上揚時期，下列何項財務比率對一採定期盤存制言在存貨計價方法為先進先出法時會比用後進先出法為高？
- a. 應收帳款週轉率
  - b. 流動比率
  - c. 存貨週轉率
  - d. 淨利率
  - e. 總資產週轉率
- (1) a, b, d, e (2) b, d (3) b, c, d (4) b (5) b, c, d

### 貳 計算、分錄或編表

1. Samson Company had 1,200,000 shares of common stock outstanding on January 1, the first day of its financial reporting year. Following is activity that took place during the year:

March 1. Sold 50,000 additional shares of common stock.

May 1. Purchased 10,000 shares of treasury stock

October 1. Distributed a 10% stock dividend.

December 1. Resold 2,000 shares of treasury stock.

The company reported a net income for 1996 of \$750,000. (5%)

INSTRUCTIONS: Compute EPS for the company for 1996.

2. On January 19, 1995 the records of the Stewart Company revealed the following information:
- |  |          |                   |         |
|--|----------|-------------------|---------|
| Inventory, July 1, 1994                  | \$51,600 | Freight-in        | \$3,200 |
| Purchases, July 1, 1994-January 20, 1995 | 368,000  | Sales returns     | 8,600   |
| Sales, July 1, 1994-January 20, 1995     | 583,000  | Purchases returns | 11,200  |
| Purchases discounts taken                | 5,800    |                   |         |

A fire destroyed the entire inventory on January 20, 1995 except for purchases in transit, FOB shipping point, of \$2,000 and goods having a selling price of \$4,700 that were salvaged goods had an estimated salvage value of \$2,900. The average gross profit on net sales in previous periods had been 40%.

INSTRUCTIONS: Compute the cost of the inventory lost in the fire. (7%)

3. On January 1, 1996, Qualls Company purchased 20% of Green Company's outstanding common stock for \$1,000,000 when the underlying book value of the company was \$4,500,000. 40% of the excess is attributable to assets with a remaining life of eight years, and the remainder to unrecorded goodwill to be amortized over 20 years. Green Company reported net income of \$280,000 in 1996 and declared dividends of \$0.90 per share on all 200,000 outstanding shares. Qualls accounts for its investment in Green by the equity method.

## INSTRUCTIONS:

Prepare Qualls's journal entries, relative to the Green investment, that are required after January 1, 1996. (7%)

4. The following is accounting information taken from the Verna Company's records for 1995:
- |  |  |
|--|--|
| 1) Decrease in accounts payable, \$4,600               | 2) Loss on sale of land, \$1,900                             |
| 3) increase in inventory, \$7,800                      | 4) increase in income taxes payable, \$2,700                 |
| 5) Net income, \$64,400                                | 6) patent amortization expense, \$1,600                      |
| 7) Extraordinary loss (net) from flood, \$6,200        | 8) Extraordinary gain (net) from debt retirement, \$3,700    |
| 9) Decrease in deferred taxes payable, \$2,500         | 10) Depreciation expense, \$10,000                           |
| 11) Amortization of discount on bonds payable, \$1,300 | 12) Amortization of discount on investment in bonds, \$1,500 |
| 13) payment of cash dividends, \$24,000                | 14) Depletion expense, \$5,000                               |
| 15) Decrease in salaries payable, \$1,400              | 16) Decrease in accounts receivable, \$3,500                 |
| 17) Gain on sale of equipment, \$6,100                 | 18) Proceeds from issuance of stock, \$57,000                |

## INSTRUCTIONS:

Prepare the net cash flow from operating activities section of the 1995 statement of cash flows for the Verna Company. (8%)

5. The Bailand Company purchased a building for \$110,000 that had an estimated residual value of \$10,000 and an estimated service life of 10 years. The building was purchased 4 years ago, and straight-line depreciation has been used. At the beginning of the fifth year (before depreciation is recorded for the year), the following independent situations occur:
- (1) The company changes to the sum-of-the-years'-digits method.
  - (2) It is estimated that the asset has 8 years' life remaining (for a total of 12 years).
  - (3) It is discovered that the estimated residual value has been ignored in the computation of the depreciation.

## INSTRUCTIONS:

For each of the independent situations, prepare all the journal entries relating to the building for the fifth year. Ignore income taxes. (9%)

6. The 1994 income statement of Burke Corporation has just been tentatively completed. It reflects pretax income for 1994 of \$85,000. The accounts have not been closed for the year ended December 31, 1994. A review of the company's files and records revealed the following errors that have not been corrected:
- a. Patent amortization of \$3,000 per year was not recorded in 1993 and 1994.
  - b. The 1992 ending inventory was overstated by \$4,000.
  - c. Machinery acquired on January 1, 1990, at a cost of \$26,000 is being depreciated by the straight-line method over 10 years. The good-fairth estimate of its residual value of \$6,000 has not been included in the computation of depreciation expense.
  - d. Accrued wages of \$1,500 at December 31, 1993, were not recognized.
  - e. A \$1,000 cash shortage during 1994 was debited to retained earnings.
  - f. Ordinary repairs on the machinery in (c) above of \$7,000, incurred during January 1994, were debited to the machinery account.
  - g. During 1994, treasury stock that cost \$8,000 was sold for \$11,000. The difference was credited to extraordinary gain. The company uses the cost method to account for treasury stock.

## INSTRUCTIONS:

- (1) Give the correcting entry, if needed, for each of the above errors. Ignore income tax considerations.
- (2) Compute the correct pretax income amount for 1994. (14%)