

壹、選擇題：請選出最佳答案(單選題)，每題4分，答錯倒扣1分，倒扣至本選擇題項目零分為止。

1. A公司1998年5月底決議處分一事業部，年初至此該事業部之收入為600,000元，費用為750,000元，而其資產在10月底以帳面價值出售，所得稅率為20%，試問該事業部1998年之營運如何在A公司損益表應如何表達？
- 收入600,000元及費用750,000元應分別列為繼續營業部門收入、費用之一部分。
  - 應列150,000元之非常損失。
  - 應列120,000元之停業部門營業損失。
  - 應列150,000元之部門處分損失。

2. B公司只生產一種產品，主要成本每單位為20元，製造費用中固定部分為100,000元，銷管費用變動部分為售價之15%，每單位售價為40元，邊際貢獻率為20%，銷貨兩平點為20,000單位，試問銷管費用中固定部分金額為若干？
- \$20,000
  - \$60,000
  - \$80,000
  - \$40,000

3. C公司提供存貨資料如下：

	<u>成本</u>	<u>零售價</u>
期初存貨	\$10,000	\$15,000
進貨	100,000	130,000
進貨退回	(20,000)	(25,000)
銷貨		100,000
銷貨退回		?

由零售價法估計之存貨成本金額為22,500元，試問銷貨退回應為若干？

- \$7,500
  - \$10,000
  - \$12,500
  - \$20,000
4. 1998年初D公司簽訂10年期不可撤銷租賃合約一紙，約定每年底給付出租人100,000元，到期時租賃物需返還出租人。D公司之增額借款利率為12%，並知出租人之隱含利率為10%，10%利率之十年期普通年金現值因子為6.145，而12%利率者則為5.650，又租賃物估計使用年限為10年，無殘值。試問D公司對此租賃物每年應提折舊若干？
- \$0
  - \$100,000
  - \$56,500
  - \$61,450

(背面仍有題目，請繼續作答)

5. F 公司 1997 年支出 320,000 元之研究發展成本以開發一項新產品，並於同年 11 月初取得專利權，申請專利之相關支出為 60,000 元，該專利權之經濟年限估計為 5 年，試問 1997 年應攤銷專利權之金額為若干？

- a. \$64,000
- b. \$12,000
- c. \$12,667
- d. \$2,000

6. G 公司 1998 年資料如下：

淨利	\$480,000
普通股股利	240,000
流通在外股數(全年未變)	600,000 股

若 G 公司 1998 年底普通股市價為 32 元，試問年底本益比為若干？

- a. 1.25%
- b. 2.5%
- c. 40
- d. 60

7. 現金流量表中給付債權人之利息應歸類於何種活動之現金流出？

- a. 營運活動
- b. 融資活動
- c. 投資活動
- d. 支出活動

8. 發行股票股利及購入庫藏股何項會造成流通在外普通股之變動？

	發行股票股利	購入庫藏股
a.	會	不會
b.	會	會
c.	不會	不會
d.	不會	會

9. H 公司 1998 年損益表上營業收入列示 2,500,000 元，額外資料如下：

年初應收款項為	\$ 800,000
年底應收款項為	1,060,000
當年呆帳沖銷	30,000

試問現金基礎之營業收入為若干？

- a. \$1,670,000
- b. \$1,700,000
- c. \$2,210,000
- d. \$2,270,000

10. 下列何項目應列於財務報表「重要會計政策彙總」之附註中？

	折舊金額	長期負債之到期日
a.	不要	不要
b.	要	不要
c.	不要	要
d.	要	要

貳、計算、分錄或編表

1. At the beginning of 1999, Sandlin Company discovered the following errors made in the preceding 2 years:

	1997	1998
Overstatement of ending inventory	\$10,000	\$4,000
Omission of wages payable	1,400	800
Omission of allowance for doubtful accounts	2,600	3,400
Prepayment of insurance recorded as expense	1,000	400

Reported net income was \$54,000 in 1997 and \$70,000 in 1998. The allowance for doubtful accounts had a zero balance at the beginning of 1997. No accounts were written off during 1997 or 1998. Ignore income taxes.

Required :

- (1). What is the correct net income for 1997 and 1998 ? (8%)
- (2). Prepare the adjusting journal entry in 1999 to correct the errors. (6%)

2. The following is a list of the items to be included in the preparation of the 1998 statement of cash flows for the Tiger Company:

- (1). Net income, \$166,200
- (2). Common stock exchanged for land, \$42,000
- (3). Increase in inventory, \$20,100
- (4). Payment for purchase of patent, \$59,400
- (5). Depreciation expense, \$32,100
- (6). Ending cash balance, \$283,400
- (7). Proceeds from issuance of preferred stock, \$158,400
- (8). Loss on sale of investments, \$14,400
- (9). Payment for purchase of equipment, \$118,200
- (10). Decrease in accounts payable, \$12,000
- (11). Proceeds from sale of investments, \$25,500
- (12). Payment of dividends, \$90,000
- (13). Proceeds from issuance of note, \$75,000
- (14). Decrease in accounts receivable, \$15,000

Required : Prepare the statement of cash flows. (18%)

(背面仍有題目,請繼續作答)

3. Orange Company entered into the following credit contracts in the acquisition of producing assets.

- (A). A car was purchase with \$40,000 down and a 8 %, two-year interest-bearing note payable with a face amount of \$80,000 for the balance.
- (B). A Truck with a cash price of \$100,000 was purchased with \$25,000 down and a two-year non-interest-bearing note for \$94,080.

Required : Prepare the journal entries to record the acquisition. (6%)

4. The Boston Pops Fireworks Brigade got careless on July 4, 1999, and a fire destroyed all inventory on hand. The accounting records provided this additional information:

Beginning inventory	\$ 10,000
Purchases	625,000
Sales	500,000
Markup percentage on cost	25 %

Required : Estimate the fire loss. (6%)

5. Baker Company, as a matter of policy, deposits all cash receipts and makes all payments by check. The following were taken from the cash records of the company:

<u>1998/5/31</u>	
Deposits in transit	\$22,000
Checks outstanding	14,000

June transactions:

	<u>Bank</u>	<u>Books</u>
Balance, June 1.....	?	\$ 58,000
June deposits .....	106,000	123,000
June checks .....	145,000	139,000
June note collected(including 10% interest) .....	22,000	----
June bank charges .....	100	----
Balance, June 30 .....	32,900	?

Required :

- (1). Reconcile the bank account as of June 30 using the bank and book balance to correct cash format. (10%)
- (2). Give any journal entries that should be made based on the June bank statement reconciliation. (6%)