

一、選擇題 (40%)

1. A seller sold merchandise which has a list price of \$4,000 on account, giving a trade discount of 20%. The entry on the books of the seller is:
- | | | |
|------------------------|-------|-------|
| a. Accounts Receivable | 3,200 | |
| Trade Discounts | 800 | |
| Sales | | 4,000 |
| b. Accounts Receivable | 4,000 | |
| Sales | | 4,000 |
| c. Accounts Receivable | 3,200 | |
| Sales Discounts | 800 | |
| Sales | | 3,200 |
| d. Accounts Receivable | 3,200 | |
| Sales | | 3,200 |
| e. None of the above. | | |
2. Closing entries for merchandise-related accounts include all of the following except for:
- A credit to Sales Discounts.
 - A credit to Merchandise Inventory for the cost of ending inventory.
 - A debit to Purchase Discounts.
 - A credit to Transportation-In.
 - A debit to Sales.
3. During a period of rising prices, which inventory method might be expected to give the highest net income?
- Weighted-average.
 - FIFO.
 - LIFO.
 - Specific identification.
 - Cannot determine.
4. Use the following information to answer Question:
- | | |
|----------------------------|------------|
| Balance per bank statement | \$1,951.20 |
| Balance per ledger | 1,869.60 |
| Deposits in transit | 271.20 |
| Outstanding checks | 427.80 |
| NSF check | 61.20 |
| Service charges | 13.80 |
- The adjusted cash balance is:
- \$1,794.60
 - \$1,719.60
 - \$1,638.00
 - \$1,713.00
 - \$1,876.20

(背面仍有題目,請繼續作答)

5. Keats Company issued its own \$10,000, 90-day, noninterest-bearing note to a bank. If the note is discounted at 10%, the proceeds to Keats are:
 - a. \$10,000.
 - b. \$9,000.
 - c. \$9,750.
 - d. \$10,250.
 - e. None of the above.
6. Hatfield Company purchased a computer on January 2, 1997, for \$10,000. The computer had an estimated salvage value of \$3,000 and an estimated useful life of five years. At the beginning of 1999, the estimated salvage value changed to \$1,000, and the computer is expected to have a remaining useful life of two years. Using the straight-line method, the depreciation expense for 1999 is:
 - a. \$1,400.
 - b. \$1,750.
 - c. \$2,250.
 - d. \$1,800.
 - e. \$3,100.
7. A truck costing \$45,000 and having an estimated salvage value of \$4,500 and an original life of five years is exchanged for a new truck. The cash price of the new truck is \$57,000, and a trade-in allowance of \$22,500 is received. The old truck has been depreciated for three years using the straight-line method. The new truck would be recorded at:
 - a. \$55,200.
 - b. \$57,000.
 - c. \$34,500.
 - d. \$43,200.
 - e. None of the above.
8. Investing activities include all of the following except:
 - a. Payment of debt.
 - b. Collection of loans.
 - c. Making of loans.
 - d. Sale of available-for-sale and held-to-maturity securities.
9. Assume cost of goods sold on an accrual basis is \$300,000, accounts payable increased by \$20,000, and inventory increased by \$50,000. Cash paid for merchandise is:
 - a. \$370,000.
 - b. \$230,000.
 - c. \$270,000.
 - d. \$330,000.

10. Dividends payable increased by \$10,000 during a year in which total dividends declared were \$120,000. What amount appears for dividends paid in the statement of cash flows?
- a. \$130,000.
 - b. \$120,000.
 - c. \$110,000.
 - d. \$10,000.

二、三商百貨公司的存貨採毛利法估計,下列是該公司 88 年有關存貨的資料。

期初存貨	\$150,000
進貨	185,600
進貨退出	3,500
進貨運費	1,700
銷貨	388,980
銷貨退回	6,480
銷貨運費	12,000
過去三年平均毛利率	36%

試依上述資料,計算三商百貨公司的期末存貨 (8%)

三、中華公司根據 88 年度財務報表所作之分析,部份資料如下:

流動比率	7 : 1
速動比率	3.5 : 1
存貨週轉率	4 次
應收帳款週轉率	12.5 次
營運資金	\$ 240,000
期初存貨為	100,000
期初應收帳款為	70,000
銷貨成本為銷貨之	60%
稅前淨利為銷貨之	10%

假定銷貨全部均為除銷。

- 試求：
- (1) 流動資產總額及流動資產中各項目的金額(假定僅現金、應收帳款、存貨三項)
 - (2) 流動負債總額
 - (3) 編制 88 年度簡明損益表 (18%)

(背面仍有題目,請繼續作答)

四、大華公司民國86年12月31日有關權益證券的資料如下：

證券	成本	市價
甲公司普通股4,000股	\$80,000	\$86,000
乙公司普通股6,000股	90,000	84,500
丙公司特別股9,000股	270,000	285,000

民國87年及88年發生之交易如下：
 87年3月15日購入丁公司普通股6,000股 成本\$78,000
 6月2日出售丙公司特別股9,000股 售價\$292,000
 8月10日購入戊公司普通股5,000股 成本\$55,000
 88年3月2日出售戊公司普通股5,000股 售價\$51,000
 各年底各種股票每股市價如下：

	87年	88年
甲公司	\$22	\$21
乙公司	13	14
丙公司	32	38
丁公司	12	13
戊公司	10	9

試作：(1)87年及88年有關證券投資之購入及出售交易之分錄。(18%)
 (2)87年及88年年底評價之分錄。

五、大成公司88年4月1日出售一塊土地，成本\$210,000
 (1)收到一張三年後到期不付息票據，面額\$300,000。市場公平利率(10%)
 (2)收到一張三年後到期，面額\$250,000，付息7% 票據，每年4月1日付息。
 試分別按總額法作88年4月1日分錄及年底調整分錄。

期數	複利現值	
	7%	10%
1	0.934580	0.909091
2	0.873439	0.826446
3	0.816298	0.751315

(16%)