

國立成功大學

113學年度碩士班招生考試試題

編 號：215

系 所：會計學系

科 目：財務會計學

日 期：0202

節 次：第 1 節

備 註：可使用計算機

※ 考生請注意：本試題可使用計算機。請於答案卷(卡)作答，於本試題紙上作答者，不予計分。

一、選擇題 (60 分，每題 4 分)

1. The International Accounting Standards Board's (IASB) conceptual framework
- (A) Includes the concept of prudence or conservatism which means when in doubt, choose the solution that will be least likely to overstate assets or income and/or understate liabilities or expenses.
 - (B) Excludes the concept of prudence or conservatism because it is inconsistent with neutrality, which encompasses freedom from bias.
 - (C) Includes the concept of prudence or conservatism which means when in doubt, choose the solution that will be least likely to understate assets or income and/or overstate liabilities or expenses.
 - (D) Includes the concept of prudence or conservatism as a desirable, but not required, quality of financial reporting information.

2. Perry Corp. reports operating expenses in two categories: (1) selling and (2) general and administrative. The adjusted trial balance at December 31, 2023, included the following expense accounts:

Accounting and legal fees	\$140,000
Advertising	100,000
Freight-out	75,000
Interest	60,000
Loss on sale of long-term investments	30,000
Officers' salaries	170,000
Rent for office space	180,000
Sales salaries and commissions	110,000

One-half of the rented premises is occupied by the sales department.

How much of the expenses listed above should be included in Perry's general and administrative expenses for 2023?

- (A) \$400,000
- (B) \$430,000
- (C) \$460,000
- (D) \$490,000

Use the following information for questions 3 and 4.

Peavy Corp.'s transactions for the year ended December 31, 2016 included the following:

- Acquired 50% of Gant Corp.'s ordinary shares for \$180,000 cash which was borrowed from a bank.
- Issued 5,000 of its preference shares for land having a fair value of \$320,000.
- Issued 500 of its 11% debenture bonds, due 2016, for \$392,000 cash.
- Purchased a patent for \$220,000 cash.
- Paid \$120,000 toward a bank loan.
- Sold non-trading investments for \$796,000.
- Had a net increase in returnable customer deposits (long-term) of \$88,000.

3. Peavy's net cash provided by investing activities for 2016 was

- (A) \$296,000.
- (B) \$396,000.
- (C) \$476,000.
- (D) \$616,000.

4. Peavy's net cash provided by financing activities for 2016 was

- (A) \$452,000.
- (B) \$540,000.

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- (C) \$572,000.
(D) \$660,000.

5. Vasquez Corporation had a 1/1/15 balance in the Allowance for Doubtful Accounts of \$20,000. During 2023, it wrote off \$14,400 of accounts and collected \$4,200 on accounts previously written off. The balance in Accounts Receivable was \$400,000 at 1/1 and \$480,000 at 12/31. At 12/31/15, Vasquez estimates that 5% of accounts receivable will prove to be uncollectible. What is Bad Debt Expense for 2023?
- (A) \$4,000
(B) \$14,200
(C) \$18,400
(D) \$24,000

6. The cash account shows a balance of \$45,000 before reconciliation. The bank statement does not include a deposit of \$2,300 made on the last day of the month. The bank statement shows a collection by the bank of \$940 and a customer's check for \$320 was returned because it was NSF. A customer's check for \$450 was recorded on the books as \$540, and a check written for \$79 was recorded as \$97. The correct balance in the cash account was
- (A) \$45,512.
(B) \$45,548.
(C) \$45,728.
(D) \$47,848.

Use the following information for questions 7 through 8

Hudson, Inc. is a calendar-year corporation. Its financial statements for the years 2023 and 2022 contained errors as follows:

	2023	2022
Ending inventory	\$3,000 overstated	\$8,000 overstated
Depreciation expense	\$2,000 understated	\$6,000 overstated

7. Assume that **no** correcting entries were made at December 31, 2022. *Ignoring income taxes*, by how much will retained earnings at December 31, 2023 be overstated or understated?
- (A) \$1,000 understated
(B) \$5,000 overstated
(C) \$5,000 understated
(D) \$9,000 understated
8. Assume that **no** correcting entries were made at December 31, 2022, or December 31, 2023 and that **no** additional errors occurred in 2016. *Ignoring income taxes*, by how much will working capital at December 31, 2016 be overstated or understated?
- (A) \$0
(B) \$2,000 overstated
(C) \$2,000 understated
(D) \$5,000 understated
9. If the foregoing figures are verified and a count of the ending inventory reveals that merchandise actually on hand amounts to \$54,000 at retail, the business has
- (A) realized a windfall gain.
(B) sustained a loss.
(C) no gain or loss as there is close coincidence of the inventories.

(D) None of these choices are correct.

10. On September 10, 2023, Jenks Co. incurred the following costs for one of its printing presses:

Purchase of attachment	\$55,000
Installation of attachment	5,000
Replacement parts for renovation of press	18,000
Labor and overhead in connection with renovation of press	7,000

Neither the attachment nor the renovation increased the estimated useful life of the press. However, the renovation resulted in significantly increased productivity. What amount of the costs should be capitalized?

- (A) \$0.
 (B) \$67,000.
 (C) \$78,000.
 (D) \$85,000.
11. During 2022, Eaton Co. introduced a new product carrying a two-year warranty against defects. The estimated warranty costs related to dollar sales are 2% within 12 months following sale and 4% in the second 12 months following sale. Sales and actual warranty expenditures for the years ended December 31, 2022 and 2023 are as follows:

	<u>Sales</u>	<u>Actual Warranty Expenditures</u>
2022	\$ 800,000	\$12,000
2023	<u>1,000,000</u>	<u>30,000</u>
	<u>\$1,800,000</u>	<u>\$42,000</u>

At December 31, 2023, Eaton should report an estimated warranty liability of

- (A) \$0.
 (B) \$10,000.
 (C) \$30,000.
 (D) \$66,000.
12. On January 1, 2016, Culver Corporation had 110,000 shares of its \$5 par value ordinary shares outstanding. On June 1, the corporation acquired 10,000 shares to be held in the treasury. On December 1, when the market price of the shares was \$8, the corporation declared a 10% share dividend to be issued to shareholders of record on December 16, 2016. What was the impact of the 10% share dividend on the balance of the retained earnings account?
- (A) \$50,000 decrease
 (B) \$80,000 decrease
 (C) \$88,000 decrease
 (D) No effect
13. Hanson Co. had 200,000 ordinary shares, 20,000 shares of convertible preference shares, and \$1,000,000 of 10% convertible bonds outstanding during 2016. The preference shares are convertible into 40,000 ordinary shares. During 2016, Hanson paid dividends of \$1.20 per share on the ordinary shares and \$4 per share on the preference shares. Each \$1,000 bond is convertible into 45 ordinary shares. The net income for 2016 was \$800,000 and the income tax rate was 30%. Diluted earnings per share for 2016 is
- (A) \$2.77.
 (B) \$2.81.
 (C) \$3.05.
 (D) \$3.33.

Use the following information for questions 14–15.

At the beginning of 2023; Elephant, Inc. had a deferred tax asset of \$4,000 and a deferred tax liability of \$6,000. Pre-tax accounting income for 2023 was \$300,000 and the enacted tax rate is 40%. The following items are included in Elephant's pre-tax income:

Interest income from government obligations	\$24,000
Accrued warranty costs, estimated to be paid in 2024	52,000
Operating loss carryforward	38,000
Installment sales revenue, will be collected in 2024	26,000
Prepaid rent expense, will be used in 2024	12,000

14. Which of the following is required to adjust Elephant, Inc.'s deferred tax asset to its correct balance at December 31, 2023?
- (A) A debit of \$20,800
 (B) A credit of \$15,200
 (C) A debit of \$15,200
 (D) A debit of \$16,800
15. The ending balance in Elephant, Inc.'s deferred tax liability at December 31, 2023 is
- (A) \$9,200
 (B) \$15,200
 (C) \$10,400
 (D) \$31,200

二、計算題（共 40 分）

1. 龐達公司為因應週年慶而在近日對 LED 電視進行促銷，65 吋之 LED 電視未促銷時單獨售價為 \$86,400（並附加 1 年之產品保證型保固服務），其中免費附加之 1 年期產品保固服務負債之現時義務為 \$3,960。未促銷時，消費者可以在免費之 1 年產品保固期間屆滿前以 \$9,600 購買 2 年期（第 2 及第 3 年）之勞務型保固服務。促銷期間，消費者於購買該 LED 電視時同時加購 2 年之勞務型保固服務，則前述 65 吋之 LED 電視、1 年保證型保固及 2 年之勞務型保固服務合購之優惠售價為 \$76,800。假設龐達公司於 X2 年 12 月 31 日銷售一台 65 吋 LED 電視，消費者獲得 1 年保證型保固及 2 年之勞務型保固服務，試作 X2 年至 X4 年之相關分錄。（15 分）
2. 大成公司於 X5 年 1 月 1 日收購永德公司 100% 股權。永德公司帳上擁有兩項不動產、廠房與設備，分別為設備及建築物。以下為收購日時的相關資訊：稅率為 20%。
- (i) 兩項不動產、廠房與設備在會計及報稅上使用的折舊年限皆為 25 年。
- (ii) 設備及建築物的公允價值分別為 \$4,000,000 及 \$3,700,000，帳面金額分別為 \$5,500,000 及 \$3,200,000，課稅基礎分別為 \$4,500,000 及 \$3,000,000。
- (iii) 永德公司取得設備及建築物時產生的暫時性差異因原始認列原則並未認列相關遞延所得稅資產或負債。
- (iv) 除了兩項不動產、廠房與設備外，永德公司的其他淨資產之帳面金額及課稅基礎皆為 \$680,000，而公允價值為 \$650,000。

(v) 永德公司有未使用課稅損失\$98,000，永德公司並未認列相關遞延所得稅資產，稅法規定可用於甲公司未來所得，且合併後永德公司極可能未來有課稅所得而使用該課稅損失。

(vi) 假設產生的遞延所得稅負債及資產可互抵。

(vii) 收購價格為\$9,500,000。

試作大成公司於收購日與此合併有關之分錄。(5分)

3. 寬寬公司 X4 年初將一項成本為\$480,000 (帳面金額為\$360,000)，估計剩餘耐用年限 8 年，公允價值為\$400,000 的電腦設備，以\$500,000 出售至壹壹公司並立即租回，此交易滿足 IFRS 15 資產銷售之規定。租期 4 年，每年年初支付租金\$92,000。壹壹公司的租賃隱含利率為 5%，為寬寬公司所知。租期屆滿時寬寬公司須將該電腦設備還給壹壹公司，機器在租期屆滿日之估計殘值為\$90,000，由寬寬公司全數保證，寬寬公司預估在租期屆滿時須就殘值保證支付壹壹公司\$8,000。電腦設備採直線法折舊。試作：寬寬公司 X4 及 X5 年與此項租賃相關的所有分錄。(20分)