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爲止。

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爲600,000元，費用爲750,000元，而其資產在10月底出售時，帳面損失200,000元，所得稅率爲20%，試問下列陳述何者爲真？

a. 該事業部之收入600,000元及費用750,000元應分別列爲繼續營業部門收入、費用之一部分，但應單獨列示200,000元之部門處分損失。
b. 該事業部之收入600,000元及費用750,000元應分別列爲繼續營業部門收入、費用之一部分，但應單獨列示160,000元之部門處分損失。
c. 應單獨列示350,000元之非常損失。
d. 應單獨列示280,000元之停業部門損失。

2.B公司只生產一種產品，主要成本每單位爲20元，製造費用中固定部分爲100,000元，銷管費用變動部分與固定部分在兩平點時相同，每單位售價爲40元，邊際貢獻率爲20%，銷貨兩平點爲800,000元，試問每單位變動製造費用金額爲若干？

a. $3
b. $6
c. $9
d. $12

3.C公司提供存貨資料如下：

	成本	零售價
期初存貨	$10,000	$15,000
進　貨	100,000	130,000
進貨退回	(20,000)	?
銷　貨		100,000
銷貨退回		(10,000)

由平均成本零售價法估計之存貨成本金額爲22,500元，試問進貨退回零售價應爲若干？

a. $25,000
b. $10,000
c. $12,500
d. $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爲12%，並知出租人之隱含利率爲10%，10%利率之十年期普通年金現值因子爲6.145，而12%利率者則爲5.650，又租賃物估計使用年限爲10年，無殘值。試問D公司應認列租賃資產金額爲若干？

a. $0
b. $1,000,000
c. $614,500
d. $565,000

(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爲 60,000 元，該專利權之經濟年限估計爲 5 年，試問 1997 年底資產負債表上專利權之金額爲若干？

a. $380,000
b. $367,333
c. $58,000
d. $309,333

6.G 公司 1998 年資料如下：

淨利	$480,000
普通股股利	240,000
年底股東權益	1,200,000
流通在外股數(全年未變)	600,000 股

若 G 公司 1998 年底普通股市價爲 32 元，試問年底每股帳面價值爲若干？

a. $32
b. $0.8
c. $24
d. $2

7.現金流量表中從股票投資而來之現金股利應歸類於何種活動之現金流入？

a. 營業活動
b. 理財活動
c. 投資活動
d. 收入活動

8.發行股票股利及購入庫藏股何項會造成股東權益之增加？

	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，營業毛利爲 500,000 元，額外資料如下：

年初應付款項及存貨分別爲	$ 800,000 及 $300,000
年底應付款項及存貨分別爲	1,060,000 及 $350,000

試問當年支付進貨貨款爲若干？

a. $1,690,000
b. $2,210,000
c. $2,290,000
d. $1,790,000

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？
a. 會計師查帳意見
b. 長期負債之到期日
c. 折舊估計變動之金額
d. 存貨成本流動假設

貳、計算、分錄或編表

1.Sandlin Company reported net income of $52,500 for 1998. During all of 1998, the company had 1,000 shares of 10%, $100 par nonconvertible preferred stock outstanding, on which the year's dividends had been paid. At the beginning of 1998, the company had 7,000 shares of common stock outstanding. On April 3, 1998, the company issued another 2,000 shares of common stock. Common dividends of $17,000 had been paid during 1998.
Required : Compute the Earnings per share of Sandlin Company.(6%)

2.Reconciliation of Baker Company's bank account at May 31 was as follows:

Balance from bank statement	$10,500
Deposits in transit	1,500
Bank service charge	14
Checks outstanding	(150)
Balance from books	$11,864

June transactions:

	Bank	Books
Checks recorded..................................	$11,500	$ 11,800
Deposits recorded..................................	8,100	9,000
Service charges recorded..........................	12	--
Collection by bank($2,000 note plus interest) ...	2,100	--
NSF check returned with June 30 statement......	50	--
Balance, June 30	9,138	9,050

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%)

3.The Orange Company purchased a machine on January 2,1998 for $60,000. The machine had an expected life of 8 years and a residual value of $900. The double-declining-balance method of depreciation is used.
Required : Assuming that the company has a policy of always changing to the straight-line method at the midpoint of the asset's life, compute the depreciation for each year of the asset's life.(6%)

(背面仍有題目,請繼續作答)

4. Boston Company has completed the income statement and balance sheet (summarized and uncorrected, shown below) at December 31,1998. Subsequently, during an audit, the following items were discovered.

(a). Expenses amounting to $21,000 were not accrued.

(b). A conditional sale on credit for $36,000 was recorded on December 31,1998. The goods, which cost $24,000, were included in the ending inventory; they had not been shipped because the customer's address was not known and the credit had not been approved. Ownership had not passed.

(c). Merchandise purchased on December 31,1998, on credit for $18,000 was included in the ending inventory because the goods were on hand. A purchase was not recorded because the accounting department had not received the invoice from the vendor.

(d). The ending inventory was overstated by $45,000 because of an addition error on the inventory sheet.

(e). A sale return (on account) on December 31,1998, was not recorded: sales amount was $45,000 and cost, $24,000. The ending inventory did not include the goods returned.

Required : Set up a schedule similar to the one below; make the corrections and derive the corrected amounts. Indicate increase and decrease for each transaction. Disregard income taxes.(20%)

	Uncorrected Amounts	Items for correction (a)	(b)	(c)	(d)	(e)	Corrected Amounts
Income statement:							
Sales revenue	$270,000						
Cost of goods sold	150,000						
Gross margin	120,000						
Expenses	90,000						
Income	$30,000						
Balance sheet:							
Accounts receivable	$126,000						
Inventory	60,000						
Remaining assets	90,000						
Accounts payable	33,000						
Remaining liabilities	18,000						
Common stock	180,000						
Retained earnings	45,000						

5. The differences in Tiger Inc.'s balance sheet accounts at December 31, 1998, and December 31, 1997, are shown here.

	increase (decrease)
ASSETS	
Cash and Cash Equivalents	$240,000
Short-Term Investments	600,000
Accounts Receivable (net)	--
Inventory	160,000
Long-Term Investments	(200,000)
Plant Assets	1,400,000
Accumulated Depreciation	--
	$2,200,000
LIABILITIES AND STOCKHOLDERS' EQUITY	
Accounts Payable and Accrued Liabilities	$(10,000)
Dividends Payable	320,000
Short-Term Bank Debt	650,000
Long-Term Debt	220,000
Common Stock ($10 par)	200,000
Additional Paid-In Capital	240,000
Retained Earnings	580,000
	$2,200,000

The following information relates to 1998:

(a). Net income was $1,580,000.

(b). Cash dividends of $1,000,000 were declared.

(c). Building costing $1,200,000 and having a carrying amount of $700,000 was sold for $700,000.

(d). Equipment costing $220,000 was acquired through issuance of long-term debt.

(e). A long-term investment was sold for $270,000. There were no other transactions affecting long-term investments.

(f). 20,000 shares of common stock were issued for $22 a share.

Required : Calculate the following items in Tiger's 1998 statement of cash flows(12%)

(1). Net cash provided by operating activities.

(2). Net cash used in investing activities.

(3). Net cash provided by financing activities.