

系所組別：財務金融研究所在職專班乙組

考試科目：財務會計學(專班)

考試日期：0219 · 節次：3

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請勿在本試題紙上作答，否則不予計分

一、選擇題：(請選擇一最正確選項，每題 2 分，共 60 分)

1. 下列敘述何者有誤？(A) 提列折舊會影響投資活動現金流量，因為與固定資產帳面價值增減有關 (B) 出售固定資產會增加投資活動現金流量 (C) 處分交易目的以外投資證券會增加投資活動現金流量 (D) 處分固定資產產生之損益不會影響投資活動之現金流量
2. 下列事項何者違反內部控制原則？(A) 只有一員工負責保管零用金現金 (B) 員工由原先負責應付帳款的職務改調為負責應收帳款 (C) 所有空白支票都事先編號 (D) 一員工負責核准付款，並同時負責支票之簽發。
3. 燕山公司 x1 年 1/2 投資西施公司 30% 有表決權之普通股，燕山公司對西施公司之投資採用權益法，假設燕山公司 x1 年度之淨利 \$5,000,000，預計發放現金股利 \$2,000,000，除息日在年底，則下列敘述何者有誤？(A) 認列投資收益 \$1,500,000 (B) 認列投資收益 \$600,000 (C) 採權益法之長期投資將增加 \$900,000 (D) 認列淨利會增加長期股權投資，認列現金股利則會減少長期股權投資
4. 大山公司採先進先出法計算存貨成本，85 年底期末存貨 \$7,000，86 年底期末存貨 \$90,000，若改採加權平均法計算期末存貨，則 85 年度之毛利會減少 \$5,000，而 86 年度之毛利會增加 \$6,000，請問改採加權平均法後，86 年底期末存貨為若干？(A) \$89,000 (B) \$90,000 (C) \$91,000 (D) \$101,000
5. 古奇服飾公司向廠商賒購一批布料 \$1,000,000，付款條件為 2/10, n/30。古奇服飾公司在折扣期限內償付 70% 價款，假設公司採用總額法入帳，則下列敘述何者正確？(A) 收到商品時未有任何記錄 (B) 公司享有 \$14,000 之進貨折扣 (C) 收到商品時以 \$980,000 記錄為進貨及應付帳款 (D) 公司總共支付 \$1,000,000 之貨款
6. 下列何者提供「董監酬勞」與「員工紅利」的資訊？(A) 資產負債表 (B) 損益表 (C) 現金流量表 (D) 年報
7. 下列何者不是成本與管理會計的主要範圍：(A) 計算企業應繳納稅捐 (B) 搜集、整理及分析成本資料 (C) 協助管理者達成計畫性的目標 (D) 建立管理資料之整體系統。
8. 流動比率為 4，速動比率為 3。如果速動資產為 \$300,000，請問流動資產為：(A) \$100,000 (B) \$300,000 (C) \$400,000 (D) \$600,000

(背面仍有題目,請繼續作答)

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9. 採永續盤存制的公司，當發生銷貨退回的情況時，應作之分錄為：(A) 借：銷貨收入；貸：應收帳款 (B) 借：銷貨退回；貸：應收帳款 (C) 借：銷貨收入；貸：應收帳款；借：銷貨成本；貸：進貨 (D) 借：銷貨退回；貸：應收帳款；借：存貨；貸：銷貨成本
10. 大新公司自 90 年起研究開發新產品，93 年度研究成功，並於 94 年初取得專利權。為了開發新產品，4 年間共支付研究費用為\$350,000，而專利權的申請及登記費用為\$50,000，預計 5 年後該項專利權將喪失價值，則 94 年度專利權的攤銷金額為：(A)\$80,000 (B)\$10,000 (C)\$350,000 (D)\$360,000。
11. 下列哪種方法，可有效縮減營業週期？ 甲、提高存貨週轉率。乙、提高存貨週轉天數。丙、降低應收帳款週轉率。丁、降低應收帳款週轉天數。(A)甲、丁 (B)乙、丙 (C)甲、丙 (D)乙、丁
12. 採用利息法攤銷長期債券投資之溢價，將使：(A)各期利息收入之金額一致 (B)前期的利息收入比後期小 (C)前期所攤銷的溢價比後期大 (D)前期所攤銷的溢價比後期小。
13. 88 年 12 月 31 日台北公司正與環保局進行訴訟，該公司法律顧問認為極有可能敗訴，若敗訴依合理估計將被處以新台幣 400 萬元之罰鍰，法律顧問同時指出罰鍰金額亦可能高達 600 萬元。試問台北公司 88 年對該問題應如何處理？(A)僅認列 400 萬元之或有損失 (B)認列 400 萬元之或有損失，另揭露額外或有數額 (C)認列 600 萬元之或有損失，以符合穩健原則 (D)不認列或有損失
14. 以下敘述何者正確？(A)政府提供公共財給企業，所以政府與企業之關係為單向 (B)外部審計人員對經理人而言是獨立的第三者，因此雙方不具關係 (C)股東是企業剩餘利益的請求者 (D)外部審計人員是獨立的第三者，與債權人不具關係。
15. 企業以現金或其他資產購回自己的股票時，其股東權益：(A)增加 (B)減少 (C)可能增加或是減少 (D)不可能增加或是減少
16. 下列對於溢價發行公司債之敘述何者正確？(A)應付公司債之票面利率高於發行日市場利率 (B)應付公司債溢價分攤到各付息期間作為各個期間利息費用之增加，利息費用將逐期增加 (C)應付公司債之票面利率低於發行日市場利率 (D)發行價格低於票面金額
17. 燦坤電子於 7 月下旬開立一張支票給宏碁電腦，此張支票於 8 月上旬才入帳兌現，此一交易事項對於燦坤電子在編製 8 月份銀行存款調節表時，應作為：(A)銀行對帳單餘額的減項 (B)

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銀行對帳單餘額的加項 (C) 公司帳載現金餘額的加項 (D) 不必作任何調整

18. 關於資產減損的描述，下列何者有誤？ (A) 所謂價值減損，是指因不同的事件或環境的變動而導致長期性資產帳面價值無法回收 (B) 規定資產減損之相關會計處理的公報是第 35 號 (C) 資產減損的會計處理公報，可以適用固定資產，但無形資產因為性質特殊，並不適用 (D) 當長期性資產的帳面價值高於可回收金額時，則資產必須提列減損損失
19. Silas Corporation had net income of \$200,000 and paid dividends to ordinary shareholders of \$40,000 in 2011. The weighted average number of shares outstanding in 2011 was 50,000 shares. Silas Corporation's ordinary shares are selling for \$60 per share on the New York Stock Exchange. Silas Corporation's price-earnings ratio is (A) 3.8 times. (B) 15 times. (C) 13.3 times. (D) 6 times.
20. All of the following statements about free cash flow are false *except*: (A) Significant free cash flow indicates less potential to finance new investments. (B) Free cash flow is most commonly calculated by subtracting capital expenditures from cash provided by operations and then adding cash dividends. (C) Free cash flow is not reported on the statement of cash flows. (D) Significant free cash flow indicates less potential to pay additional dividends.
21. Gowns, Inc. uses the percentage of receivables basis to estimate its bad debts. At December 31, 2011, Gowns estimates total bad debts that will become uncollectible in the future as €4,456. The existing balance in the Allowance for Doubtful Accounts is a credit balance of €1,056. The Accounts Receivable balance at December 31, 2011 is €79,200. The amount of the bad debt adjusting entry at December 31, 2011 will impact the statement of financial position accounts by (A) Increase expenses by €4,456. (B) Increasing the Allowance for Doubtful Accounts by €4,456. (C) Increasing Accounts Receivable by €3,400. (D) Increasing the Allowance for Doubtful Accounts by €3,400.
22. Which of the following adjustments would require decreasing the liabilities reported on the statement of financial position? (A) A company uses \$400 worth of supplies during the year. (B) A company records \$400 worth of depreciation on equipment. (C) A company has earned \$400 of revenue collected at the beginning of the year. (D) A company records \$400 of wages earned by employees that will be paid next year.

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23. Widner Company understated its inventory by \$10,000 at December 31, 2010. It did not correct the error in 2010 or 2011. As a result, Widner's equity was: (A) understated at December 31, 2010, and overstated at December 31, 2011. (B) understated at December 31, 2010, and properly stated at December 31, 2011. (C) overstated at December 31, 2010, and overstated at December 31, 2011. (D) understated at December 31, 2010, and understated at December 31, 2011.
24. If a loss of \$20,000 is incurred in selling (for cash) office equipment having a book value of \$80,000, the total amount reported in the cash flows from investing activities section of the statement of cash flows is (A) \$60,000. (B) \$80,000. (C) \$100,000. (D) \$20,000.
25. Cara, Inc. purchased a building on January 1, 2011 for € 500,000. The useful life of the building is 10 years. The asset is reported on the December 31, 2011 statement of financial position at € 450,000. What was the impact of the adjusting entry recorded by Cara, Inc.? (A) Decreased Equity € 50,000. (B) Increased Liabilities € 50,000. (C) Increased Assets € 50,000. (D) All of the choices are correct regarding the impact of Cara, Inc.'s adjusting entry at December 31, 2011.
26. On October 1, 2011, Holt Company places a new asset into service. The cost of the asset is \$80,000 with an estimated 5-year life and \$20,000 residual value at the end of its useful life. What is the depreciation expense for 2011 if Holt Company uses the straight-line method of depreciation? (A) \$3,000 (B) \$16,000 (C) \$4,000 (D) \$8,000
27. Barr Company acquires 60, 10%, 5 year, €1,000 Community bonds on January 1, 2011 for €61,250. This includes a brokerage commission of €1,250. The journal entry to record this investment includes a debit to (A) Debt Investments for €60,000. (B) Debt Investments for €61,250. (C) Cash for €61,250. (D) Share Investments for €60,000.
28. In the month of November, Coler Company Inc. wrote checks in the amount of \$18,500. In December, checks in the amount of \$25,316 were written. In November, \$16,936 of these checks were presented to the bank for payment, and \$21,766 were presented in December. What is the amount of outstanding checks at the end of November? (A) \$7,100 (B) \$5,114 (C) 3,550 (D) \$1,564

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29. Topeka Bike Company received a \$940 check from a customer for the balance due. The transaction was erroneously recorded as a debit to Cash \$490 and a credit to Service Revenue \$490. The correcting entry is (A) debit Cash, \$940; credit Accounts Receivable, \$940. (B) debit Cash, \$450 and Accounts Receivable, \$490; credit Service Revenue, \$940. (C) debit Cash, \$450 and Service Revenue, \$490; credit Accounts Receivable, \$940. (D) debit Accounts Receivable, \$940; credit Cash, \$450 and Service Revenue, \$490.
30. Yanik Company's delivery truck, which originally cost £ 56,000, was destroyed by fire. At the time of the fire, the balance of the Accumulated Depreciation account amounted to £ 38,000. The company received £ 32,000 reimbursement from its insurance company. The gain or loss as a result of the fire was (A) £ 24,000 loss. (B) £ 14,000 loss. (C) £ 24,000 gain. (D) £ 14,000 gain.

二、非選擇題：

1. 我國會計準則政策上已決定未來將採用國際會計準則 (IFRS)，請你敘述什麼是 IFRS？推動適用時程為何？並論述採用 IFRS 可能對資訊使用者與編制者之效益與成本為何？企業推動過程需要注意哪些事項？可能遭遇什麼困難？(20 分)
2. 會計準則中對於資產期末評價，究竟以成本法(cost)或市價法(fair value)為主來認列論辯已久，請你敘述對此爭論之觀點，並請你嘗試以公報制訂的變革說明，並分別說明兩種方式在實務上可能帶來的利弊與困難處。(20 分)