

系所組別：財務金融研究所在職專班乙組

考試科目：財務會計概論(專班)

考試日期：0307，節次：3

※ 考生請注意：本試題 可 不可 使用計算機

一、選擇題 (請選出最適答案；60%，每題3%)

1. A purchased patent has a legal life of 15 years. It should be
 - a. expensed in the year of acquisition.
 - b. amortized over 15 years regardless of its useful life.
 - c. amortized over its useful life if less than 15 years.
 - d. amortized over 20 years.
2. Creditors use financial accounting information to
 - a. determine whether the company is following regulatory guidelines.
 - b. determine whether the company is complying with tax laws
 - c. evaluate the risks of lending money
 - d. make decisions to about buying, holding, or selling stock.
3. Ample Company has total assets of \$100,000 and total liabilities of \$60,000. The company's stockholders' equity is
 - a. \$40,000.
 - b. \$60,000.
 - c. \$100,000.
 - d. \$160,000.
4. Firms' revenues would *not* result from
 - a. sale of merchandise.
 - b. initial investment of cash by owner.
 - c. performance of services.
 - d. rental of property.
5. Horton Enterprises performed services on July 30, billed the customer on August 3, and received payment on September 7. The revenue should be recognized in
 - a. December.
 - b. July.
 - c. August.
 - d. September.
6. Which one of the following is *not* an objective of a system of internal controls?
 - a. Safeguard company assets
 - b. Overstate liabilities in order to be conservative
 - c. Enhance the accuracy and reliability of accounting records
 - d. Reduce the risks of errors

(背面仍有題目,請繼續作答)

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7. Which one of the following items is not a consideration when recording periodic depreciation expenses on plant assets?

- a. Salvage value
- b. Estimated useful life
- c. Cash needed to replace the plant asset
- d. Cost

8. From the standpoint of the issuing company, a disadvantage of using bonds as a means of long-term financing is that

- a. bond interest is deductible for tax purposes.
- b. interest must be paid on a periodic basis regardless of earnings.
- c. income to stockholders may increase as a result of trading on the equity.
- d. the bondholders do not have voting rights.

9. If a corporation issued \$2,000,000 in bonds which pay 10% annual interest, what is the annual net cash cost of this borrowing if the income tax rate is 30%?

- a. \$2,000,000.
- b. \$60,000.
- c. \$200,000.
- d. \$140,000.

10. 以下何者會使企業在期末的保留盈餘（即未分配盈餘）減少？

- a. 提列特別公積
- b. 賺錢的年度指撥法定盈餘公積
- c. 分配員工股票紅利
- d. 以上均會使企業期末的保留盈餘減少

11. 壞帳費用在損益表上列為：

- a. 銷貨成本的一部分。
- b. 毛利的減項。
- c. 營業費用之一項。

12. 交貨條件為目的地交貨時，該在途商品之所有權應屬：

- a. 賣方；
- b. 買方；
- c. 買賣雙方；
- d. 貨運公司。

13. 本期出售設備之帳面出售損失為\$8,000，若該設備成本為\$42,000，累計折舊為\$14,000，則此交易在現金流量表投資活動之現金流入為：

- a. \$ 64,000；
- b. \$ 36,000；
- c. \$ 48,000；
- d. \$ 20,000。

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14. 哈佛公司以現金\$25,000購入土地一筆，並支付稅金\$3,000、過戶費\$2,500及拆除地上物與整地費用計\$6,500，地上物之殘料無出售價值。試問該土地之入帳成本應為？
a. \$25,000; b. \$27,500; c. \$37,000; d. \$28,000.
15. 財務報表被要求應適時以附註方式揭露額外資訊，此要求是基於：
a. 成本原則; b. 充分揭露原則; c. 配合原則; d. 收入認列原則。
16. 在損益表上的哪一個項目，最能協助我們預測未來的營業狀況？
a. 稅後淨利; b. 營業部門稅前淨利; c. 非常損益; d. 停業部門損益。
17. 公司在虧損年度：(1)毛利率會是負數；(2)營業利益是負數；(3)各項淨收入總額會低於各項淨費用總額。以下何者為正確：
a. 只有(2)(3)正確; b. 只有(3)正確; c. (1)(2)(3)皆正確; d. (1)(2)(3)皆不正確
18. 下列何者為會計上之「現金」：
a. 郵票; b. 公司債; c. 遠期支票; d. 以上皆非。
19. 流動資產與流動負債間之關係，可用於衡量一公司之：
a. 營運週期; b. 獲利能力; c. 短期償債能力; d. 長期償債能力。
20. 大業公司有下列之科目餘額：
- | | | | |
|---------|-----------|------|----------|
| 銷貨 | \$200,000 | 銷貨折扣 | \$ 5,000 |
| 銷貨退回與折讓 | 35,000 | 銷貨成本 | 120,000 |
- 大業公司之毛利率應為：
a. 25% ; b. 75% ; c. 40% ; d. 60%

二、問答題(40%)

- 1.(20%) 公司之『銀行存款』帳戶與銀行對公司存款餘額之記錄，會因為哪些原因而產生差異？公司應採取何種作法，以瞭解公司帳和銀行帳兩者之差異原因並求算正確金額？
2. (20%)近幾年來會計操縱的案例層出不窮，試列舉會計操縱的手法有哪些？分別會對財務報表項目造成什麼影響？