

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：0308·節次：3

※ 考生請注意：本試題 可 不可 使用計算機

Part I: Multiple-Choice Questions: Select the best answer for the following questions.
(3% for each question) (36%)

1. A change from FIFO to LIFO in a period of rising prices will
 - a. increase the current ratio and decrease the inventory turnover ratio.
 - b. increase both the current ratio and the inventory turnover ratio.
 - c. decrease both the current ratio and the inventory turnover ratio.
 - d. decrease the current ratio and increase the inventory turnover ratio.

2. The existence of which of the following would be indicative of a company with a complex capital structure?
 - a. Nonconvertible preferred stock
 - b. Common stock
 - c. Nonconvertible bonds
 - d. Stock options

3. Which of the following would not affect the balance of the Retained Earnings account?
 - a. Stock split
 - b. Net loss
 - c. Stock dividend declared
 - d. Cash dividend declared

4. On June 1, 20x9, Candy Corporation had 40,000 shares of \$10 par value common stock outstanding. On June 2, 20x9, Candy declared a 40 percent stock dividend to be distributed on July 5, 20x9, to shareholders of record on June 15, 20x9. What amount of retained earnings should be transferred to contributed capital because of this dividend?
 - a. Par value per share multiplied by the number of dividend shares
 - b. Market value of the stock at the date of distribution multiplied by the number of dividend shares
 - c. None
 - d. Market value of the stock at the date of declaration multiplied by the number of dividend shares

(背面仍有題目,請繼續作答)

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5. Other postretirement benefits should be expensed
- as they are received by the employee.
 - on the employee's retirement date.
 - when the employee is hired.
 - as the employee earns them.
6. Which of the following items will NOT appear on the books side of the reconciliation?
- The bank collected a note receivable of \$1,000.
 - A nonsufficient funds check of \$75 returned to the bank.
 - The bank recorded a \$2,000 deposit as \$200.
 - The bank charged a service fee of \$20.
7. 下列敘述何種正確？
- 在實地盤存制或永續盤存制之下，採用後進先出法計得之期末存貨相同
 - 物價上漲期間，存貨若採用先進先出法會使期末存貨高估，淨利多計
 - 先進先出法若以現時成本與收益配合，可避免虛盈實虧
 - 移動平均法則適用於定期盤存制
8. 什麼情況下，才可以認列商譽？
- 因為客戶非常滿意公司的產品，持續與公司交易
 - 當公司取得商機非常好之營業地點
 - 當公司聘任了卓越的經理人員
 - 在公司購買其他企業整體時，才有可能認列商譽
9. 在計算速動比率時，下列何者不包含在內？
- 備供出售金融資產-流動
 - 公平價值變動列入損益之金融資產-流動
 - 存貨
 - 應收帳款
10. 下列各種壞帳處理方法那一種較符合配合原則？
- 應收帳款餘額百分比法
 - 應收帳款帳齡分析法
 - 直接沖銷法
 - 銷貨淨額百分比法

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11. 大安公司於民國 98 年初買入三菱公司 10% 之股票 3,000 股，計支付成本 \$150,000，作為交易目的之金融資產。至 97 年底時，三菱公司股票之市價每股 \$45，於民國 98 年底大安公司於資產負債表中應如何表達該項投資之資訊？
- 以交易目的之金融資產 \$150,000 減金融資產評價損失 \$15,000 後之淨額 \$135,000 表達於流動資產項下
 - 以交易目的之金融資產 \$150,000 減金融商品未實現損失 \$15,000 後之淨額 \$135,000 表達於非流動資產項下
 - 以交易目的之金融資產 \$150,000 表達於非流動資產項下，而金融資產評價損失 \$15,000 表達於股東權益之其他項目
 - 以交易目的之金融資產 \$135,000 表達於流動資產項下，而金融資產評價損失 \$15,000 表達於損益表
12. 公司在銀行往來調節表編製完成後，不須作調整分錄之情況為何？
- 銀行手續費
 - 銀行代收票據
 - 未兌現支票
 - 客戶存款不足退票

Part II · Multiple-Choice Questions: Select the best answer for the following questions.
(4% for each question) (52%)

1. Nelson Corporation purchased 8,000 shares of Lar Corporation common stock for \$40 per share on January 1, 20x9. Lar reported net income of \$111,000 for 20x9 and paid dividends of \$45,000 during 20x9. As of December 31, 20x9, the market value of Lar Corporation common stock was \$40 per share. Assuming the shares owned by Nelson represent 30 percent of the total outstanding stock of Lar, Nelson Corporation should report income from this investment for 20x9 of
- \$19,800.
 - \$33,300.
 - \$0.
 - \$13,500.

(背面仍有題目,請繼續作答)

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2. Sam Corporation has retained earnings of \$200,000. It has 5,000 shares of 6 percent, \$100 par value preferred stock outstanding that is callable at 102. The preferred stock is cumulative, and one year of dividends is in arrears. It also has 10,000 shares of \$50 par value common stock outstanding. Assume all stock is issued at par. The book value of each share of common stock is
- \$51.
 - \$66.
 - \$50.
 - \$69.
3. Baker Corporation has 3,000 shares of \$100 par value, 7 percent cumulative preferred stock, and 10,000 shares of \$10 par value common stock outstanding during its first five years of operation. Baker Corporation paid cash dividends as follows: 20x7, \$14,000; 20x8, \$44,000; 20x9, \$65,000. The amount of dividends received by the common stockholders during 20x8 was
- \$43,500.
 - \$43,000.
 - \$16,000.
 - \$42,500.
4. Sunshine Corporation issued \$100,000 of 20-year, 6 percent bonds at 98 on one of its semiannual interest payment dates. The straight-line method of amortization is to be used. After seven years, what is the carrying value of the bonds?
- \$98,700
 - \$99,650
 - \$98,350
 - \$97,300
5. Global Corporation issued 10-year term bonds on January 1, 20x9, with a face value of \$800,000. The face interest rate is 6 percent and interest is payable semiannually on June 30 and December 31. The bonds were issued for \$690,960 to yield an effective annual interest rate of 8 percent. The effective interest method of amortization is to be used. How much bond interest expense (rounded to the nearest dollar) should be reported on the income statement for the year ended December 31, 20x9?
- \$55,277
 - \$55,422
 - \$55,131
 - \$48,000

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6. Apple Appliances sells dishwashers with a 3-year warranty. They expect 3% of the dishwashers to need repairs in year 1, 7% in year 2 and 15% in year 3. They sell 500 dishwashers in 20x9 with the warranty in effect from 2009 to 2011. Each repair is estimated at \$40. What is the total estimated warranty payable for Apple regarding the sales in 20x9?

- a. \$5,000
- b. \$ 600
- c. \$1,400
- d. \$3,000

7. 福華公司 98 年初流通在外有 普通股 26,000 股，每股面額 \$ 10，以及累積，6 %特別股 2,000 股，每股面額 \$ 100。福華公司 98 年 7 月 1 日增加發行普通股 8,000 股，每股面額 \$ 10。福華公司 98 年宣告普通股每股股利 \$ 6，若 98 年之淨利為 \$ 240,000，求每股盈餘？

- a. 1.6
- b. 6.0
- c. 7.6
- d. 8.0

8. 大眾公司於 98 年初持有大榮公司之股票投資，其當日「備供出售金融資產」帳戶之餘額為\$30,000，而「金融商品未實現損益」有借餘\$5,000，於 98 年 4 月 1 日大眾公司將該股票投資以\$28,000 之價格予以出售，則應認列之處分投資(損)益為：

- a. \$3,000
- b. \$2,000
- c. \$(2,000)
- d. \$(7,000)。

9. 安平公司 93 年至 95 年間進行新產品之研究，至 95 年底研究成功，三年間共支付研究發展經費 \$ 700,000，96 年初申請專利計付登記費 \$ 70,000，法定年限 10 年，預估之經濟效益年限 7 年，採直線法攤銷，則 98 年底調整後「專利權」餘額？

- a. 40,000
- b. 49,000
- c. 440,000
- d. 539,000

(背面仍有題目,請繼續作答)

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10. 興國公司 98 年期初存貨為 \$ 70,000，進貨為 \$ 315,000，銷貨淨額為 \$ 500,000，正常毛利為 35%，在毛利率法之下興國公司 98 年期末存貨為：

- a. 60,000
- b. 70,000
- c. 210,000
- d. 385,000

11. 大安公司於 97 年底漏未調整應付薪金 \$ 15,000，又 98 年底用品盤存 \$ 5,000 誤作為費用，則此兩項錯誤將導致？

- a. 97 年度淨利高估 \$ 15,000，98 年度淨利低估 \$ 5,000
- b. 97 年度淨利及 97 年底保留盈餘均各低估 \$ 15,000
- c. 98 年度淨利低估 \$ 20,000；98 年底保留盈餘低估 \$ 5,000
- d. 98 年度淨利及 98 年底保留盈餘均各低估 \$ 5,000

12. 華通公司 98 年度損益表顯示保險費用為 \$ 150,000，比較資產負債表顯示應付保險費增加 \$ 10,000，預付保險費減少 \$ 20,000，請問該公司 98 年度因為保險費用支付多少現金？

- a. 180,000
- b. 160,000
- c. 140,000
- d. 120,000

13. 明華公司購入機器一部定價 \$ 600,000，獲商業折扣 \$ 60,000 及現金折扣 \$ 30,000，支費運費 \$ 20,000。在運送途中因超速，貨運卡車司機被罰款 \$ 12,000，另付安裝費 \$ 30,000，該機器應有之入帳成本為：

- a. 560,000
- b. 572,000
- c. 602,000
- d. 632,000

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Part III. (12%)

Indicate on the blanks below the letter of the type of activity (O = operating activity, I = investing activity, F = financing activity, N = noncash transaction) each of the following transactions represents.

- _____ 1. Company sold shares of its own stock for cash.
- _____ 2. Declared stock dividends.
- _____ 3. Declared and paid cash dividends.
- _____ 4. Received interest income.
- _____ 5. Exchanged shares of stock for 15-year bonds.
- _____ 6. Paid interest on note.