

一、中華公司 76 年 1 月份有關甲商品之進銷資料如下：

- 期初存貨 100 件，成本 @ 86
- 一月五日購入(結購) 200 件，成本 @ 87
- 一月七日現銷 150 件，售價 @ 89
- 一月十五日現購 200 件，成本 88 (每件)
- 一月二十日：一月七日銷貨退回 20 件
- 一月二十五日現銷 180 件，售價 @ 810

1. 試依下列二種情形列示有關甲商品進貨、銷貨、期末調整(如無必要，可免作)及結帳之分錄。

- 甲、實地盤存制 - 加權平均法
- 乙、永續盤存制 - 先進先出法

2. 編製甲商品存貨明細分類帳(先進先出法)

二、成功公司於 75 年初成立，核定股本 8100,000 (普通股 10,000 股，面額 810)，75 年間發生下列事項：

1. 股東認購普通股 6,000 股，認購價格 @ 812
2. 收到上項 5,000 股認購股款，並發給股票。
3. 某股東以其所有之土地認購股票，本公司發給普通股 1,000 股，土地成本 89,000 (原始成本)，目前無市價，本公司普通股市價 @ 813。
4. 以現金 82,550 贖回本公司已發行普通股 200 股。
5. 出售前項庫存股票 (Treasury Stock) 100 股 得款 81,500
6. 本年度獲得淨利 820,000 (免課所得稅)，依照公司章程規定，按下列方法分配之。
 - (1) 提列 10% 為法定公積
 - (2) 提列 20% 為特別公積
 - (3) 股利：現金股利 - 每股 80.50
股票股利 - 按已發行流通在外股份 5% 分配，股票市價 @ 812
上列股利於次年二月一日發放
 - (4) 提列 5% 為董事酬勞
 - (5) 提列 20% 為員工獎金

試作本年度上述各項之分錄并編製 75 年 12 月 31 日資產負債表股東權益欄。

三. Using the following data to compute (a) Total cash inflow from operations and (b) Total working capital inflow from operations.

Transaction	Cash basis	Working Capital Basis
Net income reported (Accrual basis)	\$50,000	\$50,000
Depreciation expense \$7,000		
In-crease in wages payable \$1,500		
In-crease in trade accounts Receivable \$2,000		
De-crease in inventory \$3,000		
Amortization of patent \$300		
De-crease in long-term liabilities \$15,000		
Sales of capital stock for cash \$30,000		
Amortization of discount on bond payable \$200		
Total cash inflow from operations		
Total working capital inflow from operations		

Note: Revenues \$190,000
Expenses \$140,000

Trial

四. The unadjusted trial balance and adjusted balance below was taken from the ledger of Sttoo corporation at the close of business for the year 1986

	un-adjusted Trial balance 1986.12.31	adjusted trial balance 1986.12.31
Cash	20,000	20,000
Accounts Receivable	60,000	60,000
Allowance for bad debt		5,800
Per-paid insurance	800	550
Inventory	8,000	15,000
Land	50,000	50,000
Building d Equipment	80,000	80,000
Accumulated depreciation		17,000
Accounts payable		13,000
Interest payable		400
Advance from customers	5,500	2,000
Capital stock	160,000	160,000
Retained earnings	14,400	14,400
Sales	320,000	323,500
Pur-chase	300,000	
Salaries	12,000	12,000
Insurance expense	2,000	2,250
De-pre-ciation expense		2,000
Interest revenue		2,500
Interest expense	1,100	1,500
Purchase return d Allowance		900
Trans-port-ation in	600	
Cost of goods sold		292,700
Bad debt		2,600
	<u>534,500</u>	<u>538,600</u>
	<u>534,500</u>	<u>538,600</u>

Required :

- 1 Make adjusting and closing entries
- 2 Prepare income statement
- 3 Prepare balance statement

(題目將用大張預印制題紙以單台正地書寫或打字並請加註山止佈)