

※ 題目共七大題，請按順序作答

一. 解釋名詞(每小題 3 分, 本大題共 30 分, 每題作答以不超過 30 字為原則)

1. credit memorandum
2. cancelled checks
3. contingent liability
4. Define the term "market", as used in the phrase "lower of cost or market."
5. accounting changes
6. deferred income tax
7. pooling of interests method
8. appropriated retained earning for treasury stock
9. price earnings ratio
10. times interest earned

(30分)

二. 芳辰商店民國 76 年 12 月 31 日分類帳帳戶餘額如下:

並付帳款	\$5,950	設備	\$21,250
並收帳款	1,700	收入	175,950
李芳辰資本	122,400	保險費	535
李芳辰往來	34,000	土地	54,000
房屋	123,250	並付票據	62,500
現金	?	預付保險費	400
預收收入	2,635	薪資費用	76,500
雜項費用	49,300		

試根據上述資料計算

1. 現金帳戶金額
2. 試算表借貸總額

(6分)

三. 下列為獨立之個案，請計算空白的金額

	個案 I	個案 II	個案 III
銷貨收入	\$65,200	\$42,160	?
期初存貨	A	23,700	34,000
購貨	36,500	D	34,000
期末存貨	17,230	24,600	H
銷貨成本	B	34,700	35,300
銷貨毛利	37,760	E	I
營業費用	C	27,460	20,100
淨利(淨損)	15,890	F	7,300

(9分)

四. 欣民公司向台機公司購買機器乙部該機器定價 \$25,000, 付款條件為 3/20, N/60 銷售稅 (SALES TAX) 為 4% 運費 \$820, 安裝費 \$675, 欣民公司開一張 18 個月到期之支票金額 \$27,715 給台機公司, 請作欣民公司購買機器之分錄。(8分)

五. 欣東公司民國 74 年初購買設備乙部成本 \$200,000 估計可使用 10 年, 殘值為 \$20,000 採倍率餘額遞減法 (Double Rate Declining Balance Method) 計提折舊, 民國 76 年公司改變折舊政策, 以直線法替代倍率餘額遞減法民國 77 年發現設備耐用年限比原估計少 1 年, 殘值不表。試作該設備有關折舊之分錄

1. 民國 74 年底
2. 民國 76 年底
3. 民國 77 年底

(12分)

六. 欣漢公司民國 76 年初股東權益如下:

普通股	面值 \$10 核准發行 400,000 股	
	已發行流通在外 150,000 股	\$1,500,000
資本公積 - 發行普通股		975,000
未分配盈餘		1,096,000
		<u>\$3,571,000</u>

民國 76 年度有關交易如下:

- 1/6 發行面值 \$100 9% 累積特別股 6000 股。
- 1/5 購買普通股 10,000 股每股 \$26 準備以後再出售
- 3/30 將庫存股票每股 \$34 售出 2,000 股
- 12/15 宣佈發放 5% 的普通股股票股利 登記日為 12 月 29 日, 發放日為明年 1 月 20 日 每股市價 \$25

試作

1. 必要的分錄
2. 假設 76 年度淨利為 \$356,000 編表 76 年 12 月 31 日資產負債表股東權益

(15分)

※ 背面有題目

七. Comparative partial balance sheets for Fulkerson Company on June 30, 1986 and 1987, are presented below:

	<u>1987</u>	<u>1986</u>
Plant and Equipment:		
Buildings.....	\$639,000	\$339,000
Accumulated depreciation-buildings.....	(111,400)	(97,600)
Equipment.....	361,200	331,200
Accumulated depreciation - Equipment.....	(89,900)	(67,000)
Land.....	<u>168,000</u>	<u>39,000</u>
Total plant and equipment.....	<u>966,900</u>	<u>544,600</u>
Long-term investments..... 70,000 160,000		
Long-term Liabilities:		
Notes payable, due 3/30/90.....	200,000	150,000
Bonds payable, due 9/1/96.....	<u>300,000</u>	<u>200,000</u>
Total long-term liabilities.....	<u>500,000</u>	<u>350,000</u>
Stockholders' Equity:		
Common stock, \$10 par.....	230,000	200,000
Contributed capital in excess of par.....	272,100	188,100
Retained earnings.....	<u>342,800</u>	<u>212,600</u>
Total stockholders' equity.....	<u>844,900</u>	<u>600,700</u>

Examination of the company's income statement and general ledger accounts disclosed the following:

- A. Net income for the year was ?
- B. Depreciation expense was ?
- C. A new wing was added to the building at a cost of \$300,000 cash.
- D. Long-term investments with a cost of \$90,000 were sold for \$125,000.
- E. A vacant lot next to the company's plant was purchased for \$129,000 with payment consisting of \$79,000 cash and a note payable for \$50,000 due on Mar. 30, 1990.
- F. Bonds payable of 100,000 were issued for cash at par.
- G. Three thousand shares of common stock were issued at \$38 per share.
- H. Equipment was purchased for \$30,000 cash.
- I. Cash dividends of \$69,000 were declared and paid.

REQUIRED: Computed the followings

1. Net income for the year
2. Depreciation expense during the year on building and equipment
3. Working capital was provided by operations
4. Increase (Decrease) in working capital during the year.

(20分)