

國防大學管理學院 101 學年度碩士班入學考試試題

身分:全時軍費/自費生

所別:財務管理學系碩士班

科目:會計學

以下共 19 小題，除第 19 題 10^分外，每題 5 分；有選擇題，分錄與計算題；計算題請列出算式否則不給分。 共計 100 分。

1. 下列的哪個團體會從財務報表訊來了解公司償付的能力:
a. 普通股投資人 b. 行銷經理 c. 債權人 d. 主要財務主管

2. 請依下列資料求出歸類為廠房設備的金額:

Cash	\$ 130,000	Accounts Payable	\$ 140,000
Prepaid Insurance	160,000	Salaries Payable	20,000
Accounts Receivable	100,000	Mortgage Payable	<u>160,000</u>
Inventory	140,000	Total Liabilities	\$320,000
Land held for Investment	150,000		
Land	180,000		
Buildings	\$200,000	Common Stock	\$340,000
Less Accumulated		Retained Earnings	<u>500,000</u>
Depreciation	<u>(40,000)</u>	Total Stockholders' Equity	<u>\$840,000</u>
Trademarks	<u>140,000</u>	Total Liabilities and	
Total Assets	<u>\$1,160,000</u>	Stockholders' Equity	<u>\$1,160,000</u>

3. 請以上列資料求算流動比率:
4. 下列哪個科目對保留盈餘沒有影響:
a. 費用 b. 股利 c. 土地購買 d. 收入
5. Jamal Company began the year with \$66,000 in its Common Stock account and a debit balance in Retained Earnings of \$36,000. During the year, the company earned net income of \$18,000 and declared and paid \$6,000 of dividends. In addition, the company sold additional common stock amounting to \$22,000. Based on this information, what should the transaction analysis show for the ending total of all stockholders' equity accounts?
6. 下列是某公司第一年營運的資料，請以現金基礎算出公司的淨利。
- | | | | |
|------------------------------|----------|--|--------|
| Cash received from customers | \$46,000 | Accounts receivable | 12,000 |
| Cash paid for expenses | 26,000 | Accounts payable (related to expenses) | 3,000 |
| Prepaid rent for next period | 7,000 | | |

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7. 當公司採用永續盤存制，採取實地盤點目的為何？

- a. To check the accuracy of the perpetual inventory records
- b. To determine cost of goods sold for the accounting period
- c. To compute inventory ratios
- d. To computer current ratio.

8. 阿發公司為剛成立的公司有關存貨交易如下：

June	1	150 units	\$ 780
June	10	200 units	1,170
June	15	200 units	1,260
June	28	150 units	<u>1,080</u>

在 6 月 30 日實地盤點為 250 單位庫存。公司採後進先出法，求 6 月 30 日期末存貨金額？

9. 同上例，請問下列採用何種存貨方式的 6 月毛利最高？

- a. the FIFO method.
- b. the LIFO method.
- c. the weighted average unit cost method.
- d. not determinable.

10. Which of the following statements is true?

- a. Due to its liquid nature, cash is the easiest asset to steal.
- b. A good system of internal control will ensure that employees will not be able to steal cash.
- c. It takes two or more employees working together to be able to steal cash.
- d. All statements are true.

11. 控制現金支用採用下列何種方法較有效？

- a. all bills are paid in cash.
- b. disbursements are made by the accounts payable subsidiary clerk.
- c. payments are made by check.
- d. all purchases are made on credit.

12. Wilton sells softball equipment. On November 14, they shipped \$2,000 worth of softball uniforms to Paola Middle School, terms 2/10, n/30. On November 21, they received an order from Douglas High School for \$1,200 worth of custom printed bats to be produced in December. On November 30, Paola Middle School returned \$200 of defective merchandise. Wilton has received no payments from either school as of month end. What amount will be recognized as net accounts receivable on the balance sheet as of November 30 ?

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13. 妮可公司的銀行調節表資料如下：

Cash balance per books, 8/31	\$7,000
Deposits in transit	1,300
Notes receivable and interest collected by bank	1,700
Bank charge for check printing	40
Outstanding checks	4,000
NSF check	340

The adjusted cash balance per books on August 31 is?

14. Ramirez Company acquires land for \$260,000 cash. Additional costs are as follow.

Removal of shed	\$ 2,000	Filling and grading	\$6,000
Salvage value of lumber of shed	\$ 1,280	Broker commission	\$5,520
Paving of parking lot	\$40,000	Closing costs	\$3,400

Ramirez will record the acquisition cost of the land as?

15. Nichols Company uses the percentage of receivables method for recording bad debts expense.

The accounts receivable balance is \$240,000 and credit sales are \$1,000,000. Management estimates that 5% of accounts receivable will be uncollectible. What adjusting entry will Nichols Company make if the Allowance for Doubtful Accounts has a credit balance of \$2,000 before adjustment? (請作分錄)

16. Gipson Furniture factors \$400,000 of receivables to Kwik Factors, Inc. Kwik Factors assesses a 5% service charge on the amount of receivables sold. Gipson Furniture factors its receivables regularly with Kwik Factors. What journal entry does Gipson make when factoring these receivables? (請作分錄)

17. Sparks Company received proceeds of \$211,500 on 10-year, 8% bonds issued on January 1, 2011. The bonds had a face value of \$200,000, pay interest annually on December 31st, and have a call price of 102. Sparks uses the straight-line method of amortization. Sparks Company decided to redeem the bonds on January 1, 2013. What amount of gain or loss would Sparks report on their 2011 income statement?

18. Berman Inc. has 4,000 shares of 8%, \$50 par value, cumulative preferred stock and 50,000 shares of \$1 par value common stock outstanding at December 31, 2011, and December 31, 2012. The board of directors declared and paid a \$12,000 dividend in 2011. In 2012, \$48,000 of dividends are declared and paid. What are the dividends received by the common stockholders in 2012?

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19. Wilma's Vegetable Market had the following transactions during 2012:

1. Issued \$25,000 of par value common stock for cash.
2. Recorded and paid wages expense of \$10,000.
3. Acquired land by issuing common stock of par value \$50,000.
4. Declared and paid a cash dividend of \$1,000.
5. Sold a long-term investment (cost \$3,000) for cash of \$3,000.
6. Recorded cash sales of \$20,000.
7. Bought inventory for cash of \$2,000.
8. Acquired an investment in IBM stock for cash of \$6,000.
9. Converted bonds payable to common stock in the amount of \$10,000.
10. Repaid a 6 year note payable in the amount of \$11,000.

What is the net cash provided by operating activities?

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