

# 銘傳大學 104 學年度研究所碩士班招生考試

企業管理學系碩士班、財務金融學系碩士班、  
國際企業學系碩士班、風險管理與保險學系碩士班

## 第二節

### 「會計學」試題

(第 1 頁共 4 頁) (限用答案本作答)

可使用計算機  不可使用計算機

一、MULTIPLE CHOICE (60%)

請依格式於答案本上作答

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20

- The assumption that enables accounting to quantify (measure) economic events is the  
A. economic entity assumption. B. cost principle.  
C. historical cost principle. D. monetary unit assumption.
- Retained earnings at the end of the period is equal to  
A. retained earnings at the beginning of the period plus net income minus liabilities.  
B. retained earnings at the beginning of the period plus net income minus dividends.  
C. net income. D. assets plus liabilities.
- Which of the following accounts is reported in the equity section of the statement of financial position?  
A. Dividends B. Share capital—ordinary C. Revenues D. All of these answer choices are correct.
- The revenue recognition principle dictates that revenue should be recognized in the accounting records  
A. when cash is received. B. when the performance obligation is satisfied.  
C. at the end of the month. D. in the period that income taxes are paid.
- Under accrual-basis accounting  
A. cash must be received before revenue is recognized.  
B. net income is calculated by matching cash outflows against cash inflows.  
C. events that change a company's financial statements are recognized in the period they occur rather than in the period in which cash is paid or received.  
D. the ledger accounts must be adjusted to reflect a cash basis of accounting before financial statements are prepared under IFRS.
- The temporary account used only in the closing process to hold the amounts of revenues and expenses before the net difference is added or subtracted from the owner's capital account is called the  
A. Closing account. B. Nominal account. C. Income Summary account.  
D. Balance Column account. E. Contra account.
- A company purchased \$4,500 of merchandise on May 1 with 4. terms of 2/10, n/30. On May 6, it returned \$250 of that merchandise. On May 8, it paid the balance owed for merchandise, taking any discount it is entitled to. The cash paid on May 8 is  
A. \$4,500 B. \$4,250 C. \$4,165 D. \$4,160 E. \$4,410
- A company forgot to record accrued and unpaid employee wages of \$350,000 at period-end. This oversight would  
A. Understate net income by \$350,000. B. Overstate net income by \$350,000.  
C. Have no effect on net income. D. Overstate assets by \$350,000.  
E. Understate assets by \$350,000.

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9. A company purchased machinery for \$10,800,000 on January 1, 2011. The machinery has a useful life of 10 years and an estimated residual value of \$800,000. What is the depreciation expense on the machinery for the year ended December 31, 2012, assuming that the double-declining-balance method is used?  
A. \$2,160,000 B. \$3,888,000 C. \$1,728,000 D. \$2,000,000 E. \$1,600,000
10. A plant asset was purchased on January 1 for \$50,000 with an estimated residual value of \$10,000 at the end of its useful life. The current year's Depreciation Expense is \$5,000 calculated on the straight-line basis and the balance of the Accumulated Depreciation account at the end of the year is \$25,000. The remaining useful life of the plant asset is  
A. 10 years. B. 8 years. C. 5 years. D. 3 years.
11. The current portion of long-term debt should  
A. be paid immediately. B. be reclassified as a current liability.  
C. be classified as a non-current liability. D. not be separated from the long-term portion of debt.
12. Treasury Shares are a(n)  
A. contra asset account. B. retained earnings account. C. asset account. D. contra equity account.
13. Which of the following is **not** a right or preference associated with preference stock?  
A. To receive dividends in arrears before ordinary shareholders receive dividends  
B. First claim to dividends C. Preference to corporate assets in case of liquidation  
D. The right to vote
14. The permanent accounts appear on which financial statement?  
A. Statement of Financial Position. B. Income Statement.  
C. Retained Earnings Statement. D. Statement of Cash Flows.
15. Closing entries are journalized and posted  
A. before the financial statements are prepared.  
B. after the financial statements are prepared.  
C. at management's discretion.  
D. at the end of each interim accounting period.
16. Blosser Company's goods in transit at December 31 include:
- | <u>sales made</u>      | <u>purchases made</u>  |
|------------------------|------------------------|
| (1) FOB destination    | (3) FOB destination    |
| (2) FOB shipping point | (4) FOB shipping point |
- Which items should be included in Blosser's inventory at December 31?  
A. (2) and (3) B. (1) and (4) C. (1) and (3) D. (2) and (4)
17. James Corporation issued 3,000 preference shares with a par value of CHF100 for CHF205 per share. This transaction will  
A. increase total equity by CHF615,000. B. increase Share Premium–Preference by CHF615,000.  
C. decrease Retained Earnings by CHF315,000. D. increase Share Capital–Ordinary by CHF315,000.

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18. Graham Company uses a periodic inventory system. Details for the inventory account for the month of January, 2014 are as follows:

	<u>Units</u>	<u>Per unit price</u>	<u>Total</u>
Balance, 1/1/14	200	\$5.00	\$1,000
Purchase, 1/15/14	100	5.30	530
Purchase, 1/28/14	100	5.50	550

An end of the month (1/31/14) inventory showed that 120 units were on hand. If the company uses FIFO, what is the value of the ending inventory?

A. \$520    B. \$600    C. \$656    D. \$1,424

19. Caps On Company manufactures sporting goods and clothing. Caps On sold merchandise to Pro Sports Company on June 5, 2014 for \$1,500, terms 2/10, n/30. On June 9, 2014 Pro Sports returns merchandise worth \$100 to Caps On. On June 14, 2014 Caps On receives payment in full from Pro Sports. Which of the following is true regarding the transaction on June 14, 2014?

A. Caps On receives \$1,400 from Pro Sports.      B. Caps On receives \$1,372 from Pro Sports.  
C. Pro Sports will pay \$1,470 to Caps On.      D. All of these answer choices are correct.

20. Kershaw Bookstore had 1,000 units on hand at January 1, costing €18 each. Purchases and sales during the month of January were as follows:

<u>Date</u>	<u>Purchases</u>	<u>Sales</u>
Jan. 14		750 @ €28
17	500 @ €20	
25	500 @ €22	
29		500 @ €32

Kershaw does not maintain perpetual inventory records. According to a physical count, 750 units were on hand at January 31. The cost of the inventory at January 31, under the FIFO method is:

A. €2,000.    B. €13,500.    C. €15,500.    D. €16,000.

二、居維葉公司 7 月 31 日帳列銀行存款餘額 \$680,000，銀行月結單之餘額 \$750,000，其他相關資料如下：

- (1) 7 月 30 日公司送存 \$70,000，銀行尚未入帳。
- (2) 銀行收取手續費 \$500，公司尚未入帳。
- (3) 銀行代收票據 \$90,000，公司尚未入帳。
- (4) 公司開出支票 \$2,700，卻誤記成 \$7,200。
- (5) 公司開出支票 \$20,000，尚未兌現。
- (6) 銀行誤將支付給居維公司之票據記入居維葉公司帳戶。  
試計算該票據的金額。(10%)

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三、望月公司於x1年1月1日以\$50,000取得一台印刷設備，假設該機器估殘值為\$5,000，預估使用年限為5年，採直線法提列折舊。x4年7月1日望月公司將該機器以\$19,500價格出售，請問處分是損失還是利益？金額為多少？(10%)

四、不列顛公司於x1年7月1日向瑞士銀行貸借資金\$9,500,000，同時開立一張\$9,500,000之票據給瑞士銀行，票面利率與市場利率皆為3%，每年6/30償付\$2,000,000，一部分為利息一部分為本金，試問第1次及第2次償付金額中，屬利息及本金之金額分別為何？(10%)

五、永華企業於x1年12月31日發行面額\$1,000，票面利率6%，6年期的公司債券，發行價格是\$1,018，市場利率為5.5%。永華公司債每年發放一次債息，  
請問：

(1)永華企業公司債x2年與x3年支付債息之分錄？(8%)

(2)永華企業公司債於x2年底帳面金額是多少？(2%)

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試題完  
End of exam