

# 國立彰化師範大學107學年度碩士班招生考試試題

系所： 會計學系

科目： 會計學(含中級會計學)

☆☆請在答案紙上作答☆☆

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## 一、選擇題 (每題 5 分，共計 40%)

1. The following information is available for October for Barton Company.

Beginning inventory	\$ 50,000
Net purchases	150,000
Net sales	300,000
Percentage markup on cost	66.67%

A fire destroyed Barton's October 31 inventory, leaving undamaged inventory with a cost of \$3,000. Using the gross profit method, the estimated ending inventory destroyed by fire is ?

- (A) \$17,000.                      (B) \$77,000.                      (C) \$80,000.                      (D) \$100,000.

2. Fogelberg Company purchased equipment for \$12,000. Sales tax on the purchase was \$600. Other costs incurred were freight charges of \$240, repairs of \$420 for damage during installation, and installation costs of \$270. What is the cost of the equipment?

- (A) \$12,000.                      (B) \$12,600.                      (C) \$13,110.                      (D) \$13,530.

3. Equipment was purchased at the beginning of 2013 for \$204,000. At the time of its purchase, the equipment was estimated to have a useful life of six years and a residual value of \$24,000. The equipment was depreciated using the straight-line method of depreciation through 2015. At the beginning of 2016, the estimate of useful life was revised to a total life of eight years and the expected residual value was changed to \$15,000. The amount to be recorded for depreciation for 2016, reflecting these changes in estimates, is ?

- (A) \$12,375.                      (B) \$19,800.                      (C) \$22,800.                      (D) \$23,625.

4. During 2016, Oldham Corporation, which uses the allowance method of accounting for doubtful accounts, recorded a provision for bad debt expense of \$25,000 and in addition it wrote off, as uncollectible, accounts receivable of \$10,000. As a result of these transactions, net cash flows from operating activities would be calculated (indirect method) by adjusting net income with a?

- (A) \$25,000 increase.                      (B) \$10,000 increase.                      (C) \$15,000 increase.                      (D) \$15,000 decrease.

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5. Mini Corp. acquires a patent from Maxi Co. in exchange for 2,500 shares of Mini Corp.'s \$5 par value ordinary shares and \$85,000 cash. When the patent was initially issued to Maxi Co., Mini Corp.'s shares were selling at \$7.50 per share. When Mini Corp. acquired the patent, its shares were selling for \$9 a share. Mini Corp. should record the patent at what amount?

- (A) \$97,500.                      (B) \$103,750.                      (C) \$107,500.                      (D) \$85,000.

6. The 12% bonds payable of Nyman Co. had a carrying amount of \$832,000 on December 31, 2014. The bonds, which had a face value of \$800,000, were issued at a premium to yield 10%. Nyman uses the effective-interest method of amortization. Interest is paid on June 30 and December 31. On June 30, 2015, several years before their maturity, Nyman retired the bonds at 104 plus accrued interest. The loss on retirement, ignoring taxes, is ?

- (A) \$0.                              (B) \$6,400.                              (C) \$9,920.                              (D) \$32,000.

7. Lindsay Corporation had net income for 2016 of \$3,000,000. Additional information is as follows:

Depreciation of plant assets	\$1,200,000
Amortization of intangibles	240,000
Increase in accounts receivable	420,000
Increase in accounts payable	540,000

Lindsay's net cash provided by operating activities for 2016 was ?

- (A) \$4,560,000.                      (B) \$4,440,000.                      (C) \$4,320,000.                      (D) \$1,680,000.

8. Information concerning the capital structure of Piper Corporation is as follows:

	December 31,	
	2016	2015
Ordinary Shares	150,000 shares	150,000 shares
Convertible preference shares	15,000 shares	15,000 shares
9% convertible bonds	\$2,400,000	\$2,400,000

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During 2016, Piper paid dividends of \$1.20 per ordinary share and \$3.00 per preference share. The preference shares are convertible into 30,000 ordinary shares. The 9% convertible bonds are convertible into 75,000 ordinary shares. The net income for the year ended December 31, 2016, was \$600,000. Assume that the income tax rate was 30%. What should be the diluted earnings per share for the year ended December 31, 2016, rounded to the nearest penny?

- (A) \$3.20.                      (B) \$2.95.                      (C) \$2.83.                      (D) \$2.35.

## 二、非選擇題 (共計 60%)

1. 彰化公司以零售價法估計期末存貨，其 X2 年之存貨相關資料如下：

	成本	零售價
存貨，1 月 1 日	\$ 375,000	\$ 550,000
進貨	1,369,000	2,050,000
進貨退出	90,000	120,000
進貨折扣	27,000	
銷貨		2,110,000
銷貨退回		145,000
銷貨折扣		25,000
加價		180,000
加價取消		60,000
減價		65,000
減價取消		30,000
進貨運費	63,000	
員工折扣		12,000
正常損耗		8,000
非常損耗	42,500	65,000

試問下列各種零售價法之下，X2 年之期末存貨成本的金額(四捨五入至小數點後第三位)：

- (1) 平均成本零售價法。(5%)
- (2) 先進先出零售價法。(5%)
- (3) 傳統零售價法。(5%)

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2. 芳苑公司於 X5 年 1 月 1 日給與公司一位高階主管 8,000 股之認股權，執行價格為\$20。其中，給與之條件為必需繼續服務滿 3 年，認股權之存續期間為 5 年。給與日當天，芳苑公司無法估計所給與認股權之公允價值，且當天芳苑公司之股價為\$20。芳苑公司 X5 年至 X9 年各年底之股價分別為\$26、\$32、\$38、\$28、\$14，假設該主管於 X8 年底執行 6,000 股之認股權，其餘 2,000 股未執行。

試作芳苑公司 X5 年至 X9 年各年度之相關分錄。(30%)

3. X5 年底，員林公司發現過去三年的帳冊有下列錯誤：

- A. X5 年底賒銷銷貨\$85,000，成本為\$60,000，為目的地交貨，客戶尚未收到貨物，但銷貨已入帳，期末存貨盤點不包括這批存貨。
- B. 應收利息漏記，X3 年底至 X5 年底應收利息餘額應為\$55,000、\$75,000、\$82,000。
- C. 員林公司各年度 12 月份之員工薪資均於隔年度支付，但期末均未調整入帳，X3 年底至 X5 年底應付薪資餘額分別為\$65,000、\$77,000、\$85,000。
- D. IFRS 規定期末存貨應以成本與淨變現價值孰低法評價，而員林公司皆以成本衡量。X3 年底至 X5 年底期末存貨成本分別為\$120,000、\$140,000、\$170,000，X3 年底至 X5 年底期末存貨之淨變現價值分別為\$90,000、\$120,000、\$180,000。

假設員林公司採定期盤存制，且其 X3 年至 X5 年淨利分別為\$200,000、\$400,000、\$500,000，且假設不考慮所得稅之影響。

試計算 X3 年至 X5 年各年度之正確淨利。(15%)