

考試科目	會計學	所別	財政學系	考試時間	4月20日 星期 0 下午第二節
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一、Multiple Choice [@5%]

1. On January 1, 2003, Fortune Co. sold 12% bonds with a face value of \$2,000,000. The bonds mature in five years, and interest is paid semiannually on June 30 and December 31. The bonds were sold for \$2,154,000 to yield 10%. Using the effective interest method of amortization, interest expense for 2003 is
 - a. \$200,000.
 - b. \$214,785
 - c. \$215,040.
 - d. \$240,000.
2. Decision makers vary widely in the types of decisions they make, the methods of decision making they employ, the information they already possess or can obtain from other sources, and their ability to process information. Consequently, for information to be useful there must be a linkage between these users and the decisions they make. This link is
 - a. relevance.
 - b. reliability.
 - c. understandability.
 - d. materiality.
3. An item that should be classified as an extraordinary item is
 - a. write-off of goodwill.
 - b. gains from transactions involving foreign currencies.
 - c. losses from moving a plant to another city.
 - d. gains from extinguishments of debt.
4. During 2003 equipment was sold for \$60,000. The equipment cost \$84,000 and had a book value of \$48,000. "Accumulated Depreciation-Equipment" was \$322,000 at 1/1/2003 and \$345,000 at 12/31/2003. Depreciation expense for 2002 was
 - a. \$35,000.
 - b. \$47,000.
 - c. \$59,000.
 - d. \$71,000.
5. When a company sells property and then leases it back, any gain on the sale should usually be
 - a. recognized in the current year.
 - b. recognized as a prior period adjustment.
 - c. recognized at the end of the lease.
 - d. deferred and recognized as income over the term of the lease.
6. Tax rates other than the current tax rate may be used to calculate the deferred income tax amount on the balance sheet if
 - a. the future tax rates have been enacted into law.
 - b. it appears likely that a future tax rate will be greater than the current tax rate.
 - c. it is probable that a future tax rate change will occur.
 - d. it appears likely that a future tax rate will be less than the current tax rate.

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7. "Gains" on sales of treasury stock (using the cost method) should be credited to
- capital stock.
 - additional paid-in capital from treasury stock.
 - retained earnings.
 - other income.
8. Jennifer wants to invest a certain sum of money at the end of each year for five years. The investment will earn 6% compounded annually. At the end of five years, she will need a total of \$2,500,000 accumulated. How should she compute her required annual investment?
- \$2,500,000 times the amount of a 5-year, 6% ordinary annuity of 1.
 - \$2,500,000 times the present value of a 5-year, 6% ordinary annuity of 1.
 - \$2,500,000 divided by the amount of a 5-year, 6% ordinary annuity of 1.
 - \$2,500,000 divided by the present value of a 5-year, 6% ordinary annuity of 1.
9. The following information is available for Bend Company for 2003:
- | | |
|------------------|-----------|
| Freight-in | \$ 60,000 |
| Purchase returns | 80,000 |
| Selling expenses | 140,000 |
| Ending inventory | 160,000 |
- The cost of goods sold is equal to 500% of selling expenses. What is the cost of goods available for sale?
- \$860,000.
 - \$920,000.
 - \$840,000.
 - \$700,000.
10. The cash account shows a balance of \$360,000 before reconciliation. The bank statement does not include a deposit of \$23,000 made on the last day of the month. The bank statement shows a collection by the bank of \$7,500 and a customer's check for \$3,200 was returned because it was NSF. A customer's check for \$4,500 was recorded on the books as \$5,400, and a check written for \$790 was recorded on the books as \$970. The correct balance in the cash account was
- \$365,380.
 - \$363,580.
 - \$340,580.
 - none of these.

備 考 試 題 隨 卷 繳 交

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二、台北公司 89、90、91 年純益分別為 \$1,000,000、\$1,100,000 與 \$1,200,000。92 年初會計師查帳時發現下列錯誤：

- (1) 89 年及 90 年底盤點存貨時，漏盤甲商品(89 年新商品)，致 89 年及 90 年期末存貨分別低估 \$100,000 與 \$120,000。91 年存貨並未漏盤，期末餘額正確。
- (2) 89 年 7 月初預付三年保險費 \$600,000，當年全額記為保險費用。
- (3) 89 年初預收三年租金共 \$660,000，當年全額記為租金收入。
- (4) 89 年初為某機器增添省電設備，支付成本 \$1,000,000，誤記為「修理費用」。增添之省電設備將隨機器報廢而報廢，沒有殘值。台北公司 87 年初購入該機器時，估計其耐用年限為 10 年，採直線法提列折舊。

試作：

- (1) 假設台北公司 91 年尚未結帳，其 91 年底帳上應作之更正分錄。
- (2) 89、90、91 年更正後純益各為若干？(回答本題時請不必考慮所得稅) [12%]

三、台南公司於 91 年 7 月 1 日買入並安裝一部價值 \$1,000,000 的機器於工廠內，估計該機器耐用年限 8 年，年限屆滿可售 \$100,000，假設台南公司採用曆年制，試作台南公司 91 年底及 92 年底有關該部機器之折舊分錄，假設(1)該公司採直線法提列折舊；(2)該公司採定率遞減法提列折舊(折舊率 25%) [12%]

四、台中公司為一研究機構，於民國 91 年初簽訂一項受託研究案，合約價格為 \$6,000,000，合約期間為 3 年，假設此項交易結果能合理估計，完成程度之估計採用已發生成本占估計總成本之比例計算，其他相關資料表列如下：

	91 年	92 年	93 年	合計
當年實際研究成本	\$ 1,620,000	\$ 2,160,000	\$ 1,620,000	\$ 5,400,000
估計至完成尚須投入成本	3,780,000	1,620,000	0	
分期請款金額	1,900,000	2,350,000	1,750,000	6,000,000
實際收款金額	1,700,000	2,300,000	2,000,000	6,000,000
完工比例	30%	70%	100%	

試作：

- (1) 民國 92 年紀錄成本、各期請款、實際收款及認列研究收入之分錄。
- (2) 民國 91 年及 92 年資產負債表上應收研究款金額各為若干？[14%]

五、台東公司採資產負債表法(應收帳款比率法)提列呆帳，91 年底應收帳款餘額為 \$2,000,000，備抵呆帳餘額為 \$40,000。假設該公司民國 92 年除銷收入為 \$8,000,000，應收帳款收現 \$7,500,000，91 年帳款中有 \$60,000 未能收回，轉列呆帳，試作 92 年度應收帳款發生、收現、沖銷及提列備抵呆帳之分錄。 [12%]