

東吳大學 113 學年度碩士班招生考試試題

第1頁，共8頁

系級	會計學系碩士班	考試時間	100 分鐘
科目	中級會計學	本科總分	100 分

※一律作答於答案卷上(題上作答不予計分)；並務必標明題號，依序作答。

※計算題英文題目請以英文正楷作答；中文題目請以中文作答。

※計算題最終答案除 EPS 四捨五入至小數點後兩位，其餘至整數位，計算題須於答案卷上留下計算過程。

一、單選題 (9題，每題2分，共18分)

1. Which of the following is not a generally accepted method of valuation ?

- (A) Accounts receivable at estimated amount collectible.
- (B) Inventories at lower-of-cost-or-net realizable value.
- (C) Agricultural produce at fair value less costs to sell.
- (D) Prepaid expenses at fair value.

2. SCU Company has a \$500,000 short-term obligation due on March 1, 2019. The CFO discussed with its lender whether the payment could be extended to March 1, 2021, provided SCU Company agrees to provide additional collateral. An agreement is reached on February 28, 2019, to change the loan terms to extend the obligation's maturity to March 1, 2021. The financial statements are authorized for issuance on April 1, 2019. How this debt obligation should be presented on the December 31, 2018, statement of financial position?

- (A) Current liability \$500,000.
- (B) Non-current liability \$500,000.
- (C) Current liability \$250,000 and Non-current liability \$250,000.
- (D) All of these answers are incorrect.

3. On June 2, 2022, Olsen Inc. purchased a trademark with a cost \$2,360,000. The trademark is classified as an indefinite-life intangible asset. At December 31, 2022 and December 31, 2023, the following is available for impairment testing:

	12/31/2022	12/31/2023
Fair value less costs to sell	\$2,280,000	\$2,265,000
Value-in-use	\$2,340,000	\$2,390,000

- (A) Recovery of Impairment of \$50,000.
- (B) Recovery of Impairment of \$20,000.
- (C) Impairment Loss of \$20,000.
- (D) no Impairment Loss or Recovery of Impairment.

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科目	中級會計學	本科總分	100 分

4. SCU Mining purchased land on January 1, 2023, at a price of \$1,250,000 (subject to 2% cash discount, which was not taken). It estimated that a total of 60,000 tons of mineral was available for mining within 5 years. After it has removed all the mineral resources, the company will be required to restore the property to its previous state because of strict environmental protection laws. It is estimated that it will cost \$70,000 to fill and clear land at the end of this restoration. It incurred developmental costs of \$200,000 before it was able to do any mining. Calculate the total cost of mineral. (Assume an effective-interest rate of 6%)
- (A) \$1,277,308 (B) \$1,477,308 (C) \$1,302,308 (D) \$1,520,000

5. Presented below is information related to SCU Inc. Compute the cost of SCU's ending inventory at December 31, 2022, assuming that uses conventional retail inventory method.

	Cost	Retail
Inventory, 1/1/2	\$250,000	\$ 390,000
Purchases	914,500	1,460,000
Purchase returns	60,000	80,000
Purchase discounts	18,000	—
Gross sales (after employee discounts)	—	1,410,000
Sales returns	—	97,500
Sales discounts	—	20,000
Net Markups	—	80,000
Net Markdowns	—	25,000
Freight-in	42,000	—
Freight-out	—	38,000
Employee discounts granted	—	8,000
Loss from breakage (normal)	2,500	4,500
Loss from breakage (abnormal)	1,800	3,000

- (A) \$299,045 (B) \$303,170 (C) \$304,263 (D) \$307,345
6. SCU company received the following selected information from its pension plan trustee concerning the operation of the company's defined benefit pension plan for the year ended December 31, 2022.

	January 1, 2022	December 31, 2022
Defined benefit obligation	\$1,500,000	\$1,527,000
Fair value of plan assets	800,000	1,130,000
Accumulated benefit obligation	1,600,000	1,720,000
Accumulated OCI (G/L)—Net gain	—0—	200,000

The service cost component of pension expense for employee services rendered in the current year amounted to \$77,000. The company's actual funding of the plan (contributions) in 2022 amounted to \$250,000. The discount (interest) rate was 10%. Assume no benefits paid in 2022. Determine the amounts of the components of pension expense that should be recognized by the company in 2022.

- (A) \$7,000 (B) \$77,000 (C) \$147,000 (D) \$227,000

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科目	中級會計學	本科總分	100 分

7. 甲公司於X1年初買入一專利權，成本為\$3,000,000，法定年限為10年，預估經濟年限為6年，無殘值。X2年初因該專利權受他公司侵害而提起訴訟，故而發生訴訟費用\$500,000，甲公司獲得勝訴，使該專利權之效益得以維持，惟效益僅與當初預期相同並未增加，該專利權X2年底之帳面金額為何？

- (A) \$2,000,000 (B) \$2,400,000 (C) \$2,500,000 (D) \$2,844,444

8. 東吳公司銀行存款資料如下，帳列數：2月1日餘額\$220,500、2月份存款\$4,060,000、2月份支出\$3,575,000、2月28日餘額\$705,500；銀行對帳單：2月1日餘額\$230,350、2月份存款\$4,026,750、2月份支出\$3,407,100、代收票據（包含10%利息）\$125,000、銀行手續費\$3,500、2月28日餘額\$971,500。1月份銀行往來調節表上之在途存款與未兌現支票分別為\$60,000及\$197,100，則2月28日銀行存款正確餘額為：

- (A) \$1,243,250 (B) \$699,750 (C) \$969,050 (D) \$973,950

9. 東吳公司X1年初將一項機器設備（成本為\$1,520,000，累計折舊\$440,000），以公允價值\$960,000出售予丙公司並立即租回（此交易滿足 IFRS 15移轉控制之規定），租期四年，每年初支付租金\$165,000，與市場上性質類似之機器設備的合理年租金相同。東吳公司於租期屆滿時須將該機器設備歸還給丙公司。該機器設備採直線法提列折舊，在租期屆滿日東吳公司保證殘值\$100,000，東吳公司預估需就保證殘值支付丙公司\$19,400，丙公司之租賃隱含利率為8%，且為東吳公司所知。試問前述交易對東吳公司X1年度稅前淨利之影響為：

- (A) 減少\$44,440 (B) 減少\$224,608
 (C) 減少\$249,608 (D) 減少\$263,608

二、複選題（3題，每題 4分，共 12分，答案全選對才給分）

1. SCU Corporation issued €3,000,000 of serial bonds with a 5% stated rate of interest for €XXX on January 1, 20X0. The company is to repay the bonds in three annual €1,000,000 installments beginning December 31, 20X3 and to pay interest annually. The selling price of this serial bond issue reflects a yield of 6%. Which of the following statements are correct of SCU Corporation's serial bonds?

- (A) The selling price of this serial bond is €2,874,053.
 (B) The selling price of this serial bond is €3,129,510.
 (C) The amount of interest expense for 20X1 is €173,790.
 (D) The amount of interest expense for 20X3 is €176,730.
 (E) The amount of cash paid at 20X3/12/31 is €150,000.
 (F) The carrying amount at 20X3/12/31 is €1,972,233.

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科目	中級會計學	本科總分	100 分

2. SCU Company owes €200,000 plus \$18,000 of accrued interest to Moran State Bank. The debt is a 10-year, 10% note. During 2022, SCU's business deteriorated due to a faltering regional economy. On December 31, 2022, Moran State Bank agrees to accept an old machine and cancel the entire debt. The machine has a cost of €390,000, accumulated depreciation of €221,000, and a fair value of €160,000. Prepare journal entries for SCU Company to record this debt settlement. Which of the following statements are correct?

- (A) Debit Note Payable for €200,000 and Interest Payable for €18,000.
- (B) Debit Loss on Disposition of Equipment for €9,000.
- (C) Credit Gain on Disposition of Equipment for €9,000.
- (D) Credit Gain on Extinguishment of Debt for €58,000.
- (E) Credit Gain on Extinguishment of Debt for €49,000.
- (F) Debit Accumulated Depreciation—Equipment for €221,000 and Credit Machine for €390,000.

3. On August 1, SCU Ltd. exchanged productive assets with Wiggins Ltd. SCU's asset is referred to below as Asset A, and Wiggins' is referred to as Asset B. The following facts pertain to these assets.

	Asset A	Asset B
Original cost	€96,000	€110,000
Accumulated depreciation (to date of exchange)	40,000	47,000
Fair value at date of exchange	60,000	75,000
Cash paid by SCU Ltd.	15,000	
Cash received by Wiggins Ltd.		15,000

Assuming that the exchange of Assets A and B has commercial substance, record the exchange for SCU Ltd. Which of the following statements are correct?

- (A) Debit Asset B for €75,000.
- (B) Debit Accumulated depreciation-Asset A for €40,000.
- (C) Debit Asset B for €71,000.
- (D) Credit Gain on Disposal of Asset A for €4,000.
- (E) Credit Asset A for €96,000.
- (F) Credit Cash for €15,000.

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科目	中級會計學	本科總分	100 分

三、計算題（6題，共70分）

1. (6%)

東吳便利商店X1年間開始一項客戶忠誠計畫。根據該計畫，會員購買特定金額之商品時，即給與其忠誠度點數，會員可用點數兌換其他商品。X1年東吳便利商店銷售商品收入\$36,000,000，共發出點數720,000點，管理階層預期這些點數中將有432,000點會被兌換，並估計每一個發出之忠誠度點數可辨認單獨售價為\$1.2。X1年至X3年間所兌換點數分別為288,000點、120,000點及72,000點，管理階層於X2年及X3年時，分別預期該計畫將共有504,000點及480,000點被兌換。

試作：客戶忠誠計畫相關之分錄。

2. (10%)

東吳公司於X1年3月1日開始興建辦公大樓，至X2年12月31日完工，於X3年1月1日正式啟用。該公司支付工程款如下：

X1年3月1日	\$ 1,568,000
7月1日	1,432,000
9月1日	00,000
X2年全年支出(平均發生)	1,840,620

其他資料如下：

1. X1年2月現金增資籌得現金 \$900,000，以供興建辦公大樓之用。
2. X1年3月1日向銀行借款\$1,500,000以興建辦公大樓，利率9%，三年到期。該筆未動用之借款均用於投資固定收益債券投資，假設投資報酬率為3%。
3. 該公司若未興建該辦公大樓，則可清償下列借款：
 - (1) 10% 應付票據，面額 \$900,000，有效利率為10%
 - (2) 8% 應付公司債，面額 \$600,000，有效利率為8%
4. 所有負債皆於每年12月31日付息。

試作：

- (1) 試計算 X1 年應資本化之利息金額。
- (2) 試計算 X2 年應資本化之利息金額。
- (3) 該辦公大樓於 X2 年底完工，估計可使用 15 年，殘值為 \$23,000，採直線法提列折舊，試計算 X3 年之折舊費用應為何？
- (4) 若該公司於 X1 年 10 月至 11 月間因施工不慎導致停工二個月，試重新計算 X1 年應資本化之利息金額。

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科目	中級會計學	本科總分	100 分

3. (10%)

東吳公司於20X1年1月1日與甲客戶簽訂合約，為甲客戶於其自有土地上建造商業大樓，合約對價為\$2,000,000，預定四年完工，付款條件未具有重大財務利益。20X1年及20X2年東吳公司無法合理衡量完成合約尚須發生之工程成本，但東吳公司20X1年預期當年度已發生之工程成本最終可回收，且預期總收入很有可能超過總成本。惟20X2年阻礙合約結果合理衡量之不確定性已不存在，東吳公司判定該合約係隨時間逐步滿足之單一履約義務，且以已發生成本為基礎之投入法可適當衡量完成程度。

此外，因受原物料價格波動影響，20X2年底東吳公司估計其為履行合約義務之至完工尚需投入成本皆為不可避免成本，且東吳公司若取消合約將付出極高之代價。相關資料表列如下：

	20X1 年	20X2 年	20X3 年	20X4 年
當期實際發生之工程成本	\$ 640,000	\$ 790,000	\$ 460,000	\$ 60,000
至完工尚須投入成本	無法可靠估計	770,000	210,000	0
完成程度	無法可靠估計	?	?	100%
工程進度請款金額	500,000	800,000	400,000	300,000
實際收款金額	400,000	700,000	300,000	400,000

試作：

- (1) 請計算20X1年之工程損益為何？
- (2) 試問20X2年完工程度為何？以及作20X2年度與工程合約之相關分錄。
- (3) 試編製20X3年與工程合約相關之財務狀況表。

4. (10%)

The accounting records of SCU Inc. show the following data for 2022.

1. On January 1, 2022, equipment costing \$1,200,000 is purchased. It is to be depreciated on a straight-line basis over 5 years for tax purposes and over 8 years for financial reporting purposes. (Under applicable tax law, a half-year of tax depreciation is recorded in 2022 and 2027.)
2. Interest of \$4,000 was earned on tax-exempt governmental obligations in 2022.
3. Product warranties were estimated to be \$50,000 in 2022. Actual repair and labor costs related to the warranties in 2022 were \$10,000. The remainder is estimated to be paid evenly in 2023 and 2024.
4. Sales on an accrual basis were \$100,000. For tax purposes, \$75,000 was recorded on the installment-sales method.
5. Fines incurred for pollution violations were \$4,200.

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科目	中級會計學	本科總分	100 分

6. Pretax financial income was \$750,000. The tax rate is 30%.

Instructions:

1. Compute taxable income and income taxes payable for 2022.
 2. Prepare the journal entry for 2022 to record income taxes payable, income tax expense, and deferred income taxes.
 3. Indicate how deferred income taxes should be presented on the December 31, 2022, statement of financial position.
5. (10%) 以下兩小題各自獨立。
- (1) (4%) On January 1, 2022, Chang Ltd. had 480,000 ordinary shares outstanding. During 2022, it had the following transactions that affected the ordinary share account.

- | | |
|------------|--|
| February 1 | Issued 120,000 shares for cash at \$20 per share. The fair value of Chang's ordinary shares per share immediately before the exercise of rights is \$20 per share. |
| March 1 | Issued a 20% share dividend |
| May 1 | Acquired 100,000 treasury shares |
| June 1 | Issued a 3-for-1 share split |
| October 1 | Reissued 60,000 treasury shares |

Instructions:

- a. Determine the weighted-average ordinary shares outstanding as of December 31, 2022.
 - b. Assume that Chang Ltd. earned net income of \$3,256,000 included a loss from discontinued operations of \$1,432,000. The loss from discontinued operations is net of applicable income taxes. In addition, it had 100,000 shares of 9%, \$100 par, non-convertible, cumulative preference shares outstanding for the entire year. Because of liquidity considerations, however, the company did not declare and pay a preference dividend in 2022. Compute earnings per share for 2022.
- (2) (6%) On January 1, 20X3 ABC Co. issued at par, \$1,000,000, convertible bonds, each \$1,000 bond convertible into 40 shares of ordinary shares, with interest payable December 31 of each year. The carrying amount of the liability component of bonds on January 1, 20X5 and 20X6 were \$880,000 and \$900,000 based on market rate of 10%. ABC had revenue of \$1,000,000 and expense other than interest and taxes of \$700,000 for 20X5 and 20X6, respectively. On January 1, 20X5, 50,000 shares of ordinary shares were outstanding. On May 1, 20X6, \$600,000 face amount of bonds were converted. The tax rate is 40%.

Instructions:

Compute the basic earnings per share and diluted earnings per share for 20X5 and 20X6.

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6. (24%)

東吳公司於X1年1月1日以\$1,878,506購入台G電公司所發行四年期公司債，面額\$2,000,000，票面利率為10%，每年底付息一次，當日該債券之原始有效利率為12%，東吳公司於購買時另外發生並以現金支付之交易成本為\$59,445。東吳公司於購買時估計該債券12個月預期信用損失為\$10,000。東吳公司對該債券將採收取利息和本金以及出售的管理經營模式。

X1年12月31日東吳公司收到利息，但因該債券信用風險已顯著增加，評估該債券12個月預期信用損失及存續期間預期信用損失金額分別為\$40,000及\$90,000，該日債券公允價值為\$1,880,000。

X2年12月31日東吳公司雖全數收到利息，但因台G電公司發生財務困難，東吳公司評估該債券已達減損地步，評估該債券12個月預期信用損失及存續期間預期信用損失金額分別為\$900,000及\$1,200,000，該日債券公允價值為\$760,000。

X3年12月31日東吳公司於收到台G電公司債券利息\$40,000後（另\$160,000利息無法收取，該部分於X2年已納入預期信用損失金額之評估），於市場中以\$780,000出售該債券（假設出售時未發生交易成本）。

試作：

- (1) 東吳公司X1年1月1日、X1年12月31日、X2年12月31日及X3年12月31日應有之分錄。
- (2) 東吳公司X2年底資產負債表對該債券投資相關項目之應有表達。