

國立高雄第一科技大學 101 學年度 碩士班 招生考試 試題紙

系 所 別：會計資訊系

組 別：不分組

考科代碼：1451

考 科：中級會計學

注意事項：

- 1、本科目得使用本校提供之電子計算器。
- 2、請於答案卷上規定之範圍作答，違者該題不予計分。

(請依最新適用之 IFRS 作答)

一、選擇題 (請選出一個正確或最適當的答案；每小題 4 分，共 40 分)

1. Which of the following should be reported as a prior period adjustment?

	Change in Estimated Lives of Depreciable Assets	Change from Unaccepted Principle to Accepted Principle
a.	Yes	Yes
b.	No	Yes
c.	Yes	No
d.	No	No
2. Ryan Distribution Co. has determined its December 31, 2010 inventory on a FIFO basis at \$250,000. Information pertaining to that inventory follows:

Selling price	\$255,000
Cost to sell	10,000
Cost to complete	30,000

Ryan records losses that result from applying the lower-of-cost-or-net realizable value rule. At December 31, 2010, the loss that Ryan should recognize is
  - a. \$0.
  - b. \$5,000.
  - c. \$25,000.
  - d. \$35,000.
3. A machine with a five-year estimated useful life and an estimated 10% residual value was acquired on January 1, 2009. The depreciation expense for 2011 using the double-declining balance method would be original cost multiplied by
  - a.  $90\% \times 40\% \times 40\%$ .
  - b.  $60\% \times 60\% \times 40\%$ .
  - c.  $90\% \times 60\% \times 40\%$ .
  - d.  $40\% \times 40\%$ .
4. Lopez Corp. incurred \$420,000 of research costs to develop a product for which a patent was granted on January 2, 2006. Legal fees and other costs associated with registration of the patent totaled \$80,000. On March 31, 2011, Lopez paid \$150,000 for legal fees in a successful defense of the patent. The total amount capitalized for the patent through March 31, 2011 should be
  - a. \$230,000.
  - b. \$500,000.
  - c. \$570,000.

- d. \$650,000.
5. On January 1, 2010, Sharp Corp. granted an employee an option to purchase 6,000 shares of Sharp's \$5 par value ordinary shares at \$20 per share. The Black-Scholes option pricing model determines total compensation expense to be \$140,000. The option became exercisable on December 31, 2011, after the employee completed two years of service. The market prices of Sharp's shares were as follows:

January 1, 2010	\$30
December 31, 2011	50

For 2011, should recognize compensation expense under the fair value method of

- a. \$90,000.  
b. \$30,000.  
c. \$70,000.  
d. \$0.
6. Green Construction Co. has consistently used the percentage-of-completion method of recognizing revenue. During 2010, Green entered into a fixed-price contract to construct an office building for \$12,000,000. Information relating to the contract is as follows:

	At December 31	
	2010	2011
Percentage of completion	15%	45%
Estimated total cost at completion	\$9,000,000	\$9,600,000
Gross profit recognized (cumulative)	600,000	1,440,000

Contract costs incurred during 2011 were

- a. \$2,880,000.  
b. \$2,970,000.  
c. \$3,150,000.  
d. \$4,320,000.
7. On December 31, 2011, Harris Co. leased a machine from Catt, Inc. for a five-year period. Equal annual payments under the lease are \$630,000 (including \$30,000 annual executory costs) and are due on December 31 of each year. The first payment was made on December 31, 2011, and the second payment was made on December 31, 2012. The five lease payments are discounted at 10% over the lease term. The present value of minimum lease payments at the inception of the lease and before the first annual payment was \$2,502,000. The lease is appropriately accounted for as a finance lease by Harris. In its December 31, 2012 statement of financial position, Harris should report a lease liability of
- a. \$1,902,000.  
b. \$1,872,000.  
c. \$1,711,800.  
d. \$1,492,200.
8. On January 1, 2011, Frost Corp. changed its inventory method to FIFO from average cost for both financial and income tax reporting purposes. The change resulted in an \$800,000 increase in the January 1, 2011 inventory. Assume that the income tax rate for all years is 30%. The cumulative effect of the accounting change should be reported by Frost in its 2011
- a. income statement as a \$560,000 cumulative effect of accounting change.  
b. retained earnings statement as a \$560,000 addition to the beginning balance.  
c. income statement as an \$800,000 cumulative effect of accounting change.  
d. retained earnings statement as an \$800,000 addition to the beginning balance.

9. Stonehaven Co. reported sales on an accrual basis of £109,000. If accounts receivable increased £31,000, and the allowance for doubtful accounts increased £10,000 after a write-off of £3,000, what amount of cash sales does Stonehaven have?
- £75,000
  - £65,000
  - £85,000.
  - £91,000.

10. On January 2, 2011, Q. Tong Inc. purchased equipment with a cost of HK\$10,440,000, a useful life of 10 years and no salvage value. The company uses straight-line depreciation. At December 31, 2011 and December 31, 2012, the company determines that impairment indicators are present. The following information is available for impairment testing at each year end:

	<u>12/31/2011</u>	<u>12/31/2012</u>
Fair value less costs to sell	HK\$9,315,000	Hk\$8,850,000
Value-in-use	HK\$9,350,000	HK\$8,915,000

There is no change in the asset's useful life or salvage value. The 2012 income statement will report

- no Impairment Loss or Recovery of Impairment Loss.
- Impairment Loss of HK\$435,000.
- Recovery of Impairment Loss of HK\$603,889.
- Recovery of Impairment Loss of HK\$40,889.

## 二、計算及分錄題 (共 60 分)

1. 冬田公司奉准於 X6 年 5 月 1 日發行面額 \$500,000、12% 之十年期公司債，每年 5 月 1 日及 11 月 1 日各付息一次。該公司債因故延至 8 月 1 日始行出售，連同應計利息共得現金 \$544,459。冬田公司採曆年制，依有效利率法攤銷溢折價。X9 年 7 月 1 日冬田公司將全部公司債以 104 之價格加應計利息收回。

試作冬田公司下列日期關於該公司債之分錄：(12 分)

- (1) X6 年 8 月 1 日。(3 分)
- (2) X6 年 11 月 1 日。(假設冬田公司發行公司債之有效利率為全年 11%)(3 分)
- (3) X9 年 7 月 1 日。(6 分)

2. 夏田公司出售之樂器均附有一年之保證期限，根據過去經驗，估計產品保證成本為銷貨之 4%。X7 年度樂器銷貨總額為 \$5,000,000，X7 年度實際支付產品保證成本 \$168,000。另外，夏田公司出售樂譜，樂譜沒有提供產品保證。但客戶購買樂譜時，額外支付 \$10 即可獲得一張點券，集滿 20 張再加 \$45 即可兌換一個贈品 (收音機)。每個收音機成本為 \$60，估計有 70% 之點券會被使用。X7 年度客戶購買樂譜時，為獲點券所支付之金額為 \$300,000 (意即共發出 30,000 張點券)。X7 年度購買 1,200 個收音機，18,000 張點券寄來要求兌換收音機。X7 年 1 月 1 日部分帳戶資料如下：

贈品存貨	\$3,000
估計贈品負債	2,250
估計產品保證負債	400

試計算下列各項金額：(12 分)

- (1) X7 年度產品保證費用。(3 分)
- (2) X7 年 12 月 31 日估計產品保證負債。(3 分)
- (3) X7 年度贈品費用。(3 分)
- (4) X7 年 12 月 31 日估計贈品負債。(3 分)

3. 羽翔公司 X8 年度計算每股盈餘之相關資料如下：

- (1) X8 年稅後淨利\$498,000，所得稅率 25%。
- (2) X8 年 1 月 1 日普通股流通在外 100,000 股，X8 年中無現金增（減）資。
- (3) X8 年初有 63,000 張認股證流通在外，每張可按\$24 之價格購買面額\$10 之普通股 1 股。7 月 1 日有 30,000 張認股證行使權利。
- (4) X8 年 1 月 1 日至 6 月 30 日普通股平均市價\$30，6 月 30 日市價\$36，全年平均市價\$40，年底市價\$45。
- (5) X8 年初有面額\$1,000，8%五年期可轉換公司債 2,000 張流通在外，每張公司債可轉換成普通股 20 股，按面額發行，10 月 1 日有 1,000 張公司債轉換為普通股。

試計算羽翔公司 X8 年度：(12 分)

- (1) 基本每股盈餘。(請計算至小數點以下第二位)(4 分)
- (2) 稀釋每股盈餘。(請計算至小數點以下第二位)(8 分)

4. 博愛公司於 X1 年初給與 20 位員工每人 500 單位之現金股票增值權。公司規定須自 X1 年 1 月 1 日起服務滿二年才能行使權利，且自可行使之日起滿二年增值權失效。X1 年有 1 位員工離職，博愛公司估計 X2 年將有 2 位員工離職。X2 年實際僅有 1 位員工離職。博愛公司於每年年底均估計股票增值權之公允價值，所有在職員工於 X2 年底持有之股票增值權均既得。博愛公司股票增值權每年年底之公允價值、X3 年底至 X4 年底執行時之內含價值（即等於所支付之現金）以及執行人數資料如下：

年底	公允價值	內含價值	執行權利人數
X1	\$40	—	—
X2	42	—	—
X3	45	42	12
X4	—	43	6

試作博愛公司 X1 年至 X4 年與股票增值權計畫相關之分錄。(12 分)

5. 裕誠公司 X2 年初購入房屋一棟，成本\$8,000,000，估計耐用年限四十年，殘值\$800,000，採直線法提列折舊。X6 年底房屋經重估後之公允價值為\$8,520,000，估計耐用年限及殘值不變。

試作：(12 分)

- (1) 依(a)比例法(等比例重編法)(b)淨額法(消除成本法)，作 X6 年底房屋重估時之分錄。(6 分)
- (2) 若未實現重估增值(重估價利益)係於使用資產期間配合轉出，試作 X7 年底與房屋相關之分錄。(6 分)