

考試科目	會計學	所別	49/432 會計學研究所	考試時間	3月15日 星期六	第 3 節
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注意：可以使用簡章上所規定之計算機作答。

士

1. 林先生要為自己未來的退休生活做存款準備，林先生從 2010 年 1 月 1 日起，每年年初存入一筆金額，連續存 20 年，有效的年複利率為 4%。他希望在 2040 年 1 月 1 日退休，並從該日起每年 1 月 1 日領固定的金額出來當生活費，共領二十次，該固定金額為 2039 年 1 月 1 日年薪的一半。2010 年 1 月 1 日林先生的年薪是 NT\$720,000，每年薪水增加 4%。請問林先生從 2010 年 1 月 1 日起，20 年內每年年初應該存入多少金額？（附有現值及未來值表供參考，15%。）

2. 某電腦公司開發一項新軟體，其開發成本如下：

程式設計與規劃	\$600,000
編碼	720,000
測試產品穩定性	240,000
製造產品母版	180,000
複製產品母版的套裝軟體	240,000

規劃、設計、編碼與測試等成本，都是在建立技術可行性前所發生。該公司深信此軟體在未來三年將產生收入，其預期收入依次為 \$400,000，\$300,000 以及 \$250,000，假設所有成本皆以現金支付。

試作：

- (1) 該公司發生以上成本時的會計分錄。(6%)
(2) 第一年至第三年年底資本化軟體成本的攤銷分錄。(9%)

3. 茂盛公司於 2010 年 1 月 1 日購買一部機器，成本 \$10,000,000，估計耐用年限為 8 年，殘值 \$400,000，採直線法提折舊。2012 年 12 月 31 日由於重置成本增加，公司辦理資產重估，該機器的重估增值為 \$600,000，剩餘耐用年限和殘值均維持和購入時之預估相同。2013 年 12 月 31 日因該機器使用方式有重大變動，評估該機器可回收金額為 \$5,000,000。2014 年年底，市場發生對茂盛公司有利的重大變化，評估該機器的可回收金額為 \$4,500,000。

試作：1. 茂盛公司 2012 年底資產重估及 2013 年度之必要分錄。(10%)

2. 茂盛公司 2014 年度之必要分錄。(10%)

備	考試題隨卷繳交
命題委員：	(簽章) 97 年 3 月 7 日

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國立政治大學 九十七學年度 碩士班暨碩士在職專班招生考試 命題紙

第 2 頁，共 5 頁

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現值及未來值表

4%				
N	FVIF	PVIF	FVIF-OA	PVIF-AD
1	1.04000	0.96154	1.00000	1.00000
2	1.08160	0.92456	2.04000	1.96150
3	1.12486	0.88900	3.12160	2.88610
4	1.16986	0.85480	4.24650	3.77510
5	1.21665	0.82193	5.41630	4.62990
6	1.26532	0.79031	6.63300	5.45180
7	1.31593	0.75992	7.89830	6.24210
8	1.36857	0.73069	9.21420	7.00210
9	1.42331	0.70259	10.58280	7.73270
10	1.48024	0.67556	12.00610	8.43530
11	1.53945	0.64958	13.48640	9.11090
12	1.60103	0.62460	15.02580	9.76050
13	1.66507	0.60057	16.62680	10.38510
14	1.73168	0.57748	18.29190	10.98560
15	1.80094	0.55526	20.02360	11.56310
16	1.87298	0.53391	21.82450	12.11840
17	1.94790	0.51337	23.69750	12.65230
18	2.02582	0.49363	25.64540	13.16570
19	2.10685	0.47464	27.67120	13.65930
20	2.19112	0.45639	29.77810	14.13390
21	2.27877	0.43883	31.96920	14.59030
22	2.36992	0.42196	34.24800	15.02920
23	2.46472	0.40573	36.61790	15.45110
24	2.56330	0.39012	39.08260	15.85680
25	2.66584	0.37512	41.64590	16.24700
26	2.77247	0.36069	44.31170	16.62210
27	2.88337	0.34682	47.08420	16.98280
28	2.99870	0.33348	49.96760	17.32960
29	3.11865	0.32065	52.96630	17.66310
30	3.24340	0.30832	56.08490	17.98370

FVIF: future value of a single sum

PVIF: present value of a single sum

FVIF-OA: future value of an ordinary annuity of 1

PVIF-AD: present value of an annuity due of 1

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1. Aleksandra Iosev Industries has three operating divisions -- Falilat Mining, Mourning Paperbacks, and Osygus Protection Devices. Each division maintains its own accounting system and method of revenue recognition.

Falilat Mining

Falilat Mining specializes in the extraction of precious metals such as silver, gold, and platinum. During the fiscal year ended November 30, 2007, Falilat entered into contracts worth \$2,250,000 and shipped metals worth \$2,000,000. A quarter of the shipments were made from inventories on hand at the beginning of the fiscal year and the remainder was made from metals that were mined during the year. Mining totals for the year valued at market prices, were: silver at \$750,000, gold at \$1,300,000, and platinum at \$490,000. Falilat uses the completion-of-production method to recognize revenue, because its operations meet the specified criteria – i.e., reasonably assured sales prices, interchangeable units, and insignificant distribution costs.

Mourning Paperbacks

Mourning Paperbacks sells large quantities of novels to a few book distributors that in turn sell to several national chains of bookstores. Mourning allows distributors to return up to 30% of sales, and distributors give the same terms to bookstores. While returns from individual titles fluctuate greatly, the returns from distributors have averaged 20% in each of the past 5 years. A total of \$8,000,000 of paperback novel sales were made to distributors during the fiscal year. On November 3, 2007, \$3,200,000 of fiscal 2007 sales were still subject to return privileges over the next 6 months. The remaining \$4,800,000 of fiscal 2007 sales had actual returns of 21%. Sales from fiscal 2006 totaling \$2,500,000 were collected in fiscal 2007, with less than 18% of sales returned. Mourning records revenue according to the method referred to as revenue recognition when the right of return exits, because all applicable criteria for use of this method are met by Mourning's operations

Osygus Protection Devices

Osygus Protection Devices works through manufacturers' agents in various cities. Orders for alarm systems and down payments are forwarded from agents, and Osygus ships the goods f.o.b. shipping point. Customers are billed for the balance due plus actual shipping costs. The firm received orders for \$6,000,000 of goods during the fiscal year ended November 30, 2007. Down payments of \$600,000 were received, and \$5,000,000 of goods were billed and shipped. Actual freight costs of \$100,000 were also billed. Commissions of 10% on product price were paid to manufacturers' agents after the goods were shipped to customers. Such goods are warranted for 90 days after shipment, and warranty returns have been about 1% of sales. Revenue is recognized at the point of sale by Osygus.

Instructions: (15%)

Compute the revenue to be recognized in the fiscal year ended November 30, 2007, for (1) Falilat Mining, (2) Mourning Paperbacks, and (3) Osygus Protection Devices.

(Note: You must show your computation to receive points.)

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2. Twin Ricky Inc. (TRI) manufactures a variety of consumer products. The company's founders have run the company for 30 years and are now interested in retiring. Consequently, they are seeking a purchaser who will continue its operations and a group of investors, Donna Inc. is looking into the acquisition of TRI. To evaluate its financial stability and operating efficiency, TRI was requested to provide the latest financial statements and selected financial ratios. Summary information provided by TRI is presented as follows.

TRI
INCOME STATEMENT
FOR THE YEAR ENDED NOVEMBER 30, 2007
(IN THOUSANDS)

Sales (net)	\$ 30,500
Interest income	500
Total revenue	<u>31,000</u>
Costs and expenses	
Cost of goods sold	17,600
Selling and administrative expense	3,550
Depreciation and amortization expense	1,890
Interest expense	900
Total costs and expenses	<u>23,940</u>
Income before taxes	7,060
Income taxes	2,900
Net income	<u>\$4,160</u>

TRI
STATEMENT OF FINANCIAL POSITION
AS OF NOVEMBER 30
(IN THOUSANDS)

	2007	2006
Cash	\$ 400	\$ 500
Marketable securities (at cost)	500	200
Accounts receivable (net)	3,200	2,900
Inventory	5,800	5,400
Total current assets	9,900	9,000
Property, plant, & equipment (net)	7,100	7,000
Total assets	<u>\$17,000</u>	<u>\$16,000</u>
Accounts payable	\$ 3,700	\$ 3,400
Income taxes payable	900	800
Accrued expenses	1,700	1,400
Total current liabilities	6,300	5,600
Long-term debt	2,000	1,800
Total liabilities	<u>8,300</u>	<u>7,400</u>
Common stock (\$1 par value)	2,700	2,700
Paid-in capital in excess of par	1,000	1,000
Retained earnings	5,000	4,900
Total shareholders' equity	<u>8,700</u>	<u>8,600</u>
Total liabilities and shareholders' equity	<u>\$17,000</u>	<u>\$16,000</u>

備考 試題隨卷繳交

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Selected Financial Ratios

	TRI		Current Industry
	2006	2005	Average
Current ratio	1.61	1.62	1.63
Acid-test ratio	0.64	0.63	0.68
Times interest earned	8.55	8.50	8.45
Profit margin on sales	13.2%	12.1%	13.0%
Total debt to net worth	0.86	1.02	1.03
Asset turnover	1.84	1.83	1.84
Inventory turnover	3.17	3.21	3.18

Instructions: (35%)

- Calculate a new set of ratios for the fiscal year 2007 for TRI based on the financial statements presented.
- Describing what the investors can learn about TRI's financial stability and operating efficiency.
- Identify two limitations of ratio analysis.

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