

科目：中級會計學

系所組：會計學系碩士班

(請詳列算式，否則不予計分！各題答案皆請四捨五入取至整數位。)

1. (26%) FJUA Corporation produces MP3 players. Income statements and balance sheets for the years ended December 31, 2020 and 2019, are presented.

FJUA Corporation
Comparative Income Statements
For the Years Ended December 31, 2020 and 2019

| | 2020 | 2019 |
|----------------------------|------------------|------------------|
| Net sales revenue | \$ 600,000 | \$ 575,000 |
| Cost of goods sold | <u>(500,000)</u> | <u>(460,000)</u> |
| Gross margin | \$ 100,000 | \$ 115,000 |
| Operating expenses | <u>(66,000)</u> | <u>(60,000)</u> |
| Operating income | \$ 34,000 | \$ 55,000 |
| Gain on sale of land | 1,000 | 0 |
| Interest expense | (7,000) | (4,000) |
| Interest revenue | <u>3,000</u> | <u>1,000</u> |
| Income before income taxes | \$ 31,000 | \$ 52,000 |
| Income taxes | <u>(12,000)</u> | <u>(21,000)</u> |
| Net income | <u>\$ 19,000</u> | <u>\$ 31,000</u> |

FJUA Corporation
Comparative Balance Sheets
December 31, 2020 and 2019

| | 2020 | 2019 |
|---|------------------|------------------|
| Current assets: | | |
| Cash and cash equivalent | \$12,000 | \$13,000 |
| Accounts receivable (net) | 89,000 | 70,000 |
| Interest receivable | 3,000 | 7,000 |
| Inventory | 103,000 | 88,000 |
| Prepaid expenses | <u>6,000</u> | <u>9,000</u> |
| Total current assets | <u>\$213,000</u> | <u>\$187,000</u> |
| Property, plant, and equipment: | | |
| Land | \$69,000 | \$66,000 |
| Machinery and equipment | 172,000 | 156,000 |
| Accumulated depreciation, machinery and equipment | <u>(113,000)</u> | <u>(102,000)</u> |
| Total property, plant and equipment | <u>\$128,000</u> | <u>\$120,000</u> |
| Total assets | <u>\$341,000</u> | <u>\$307,000</u> |
| Liabilities and Equity | | |
| Current liabilities | | |
| Accounts payable | \$63,000 | \$77,000 |
| Dividends payable | 2,000 | 0 |
| Interest payable | 3,000 | 1,000 |
| Income tax payable | <u>3,000</u> | <u>5,000</u> |
| Total current liabilities | \$71,000 | \$83,000 |
| Long-term debt | <u>75,000</u> | <u>42,000</u> |
| Total liabilities | <u>\$146,000</u> | <u>125,000</u> |
| Equity | | |
| Common stock, no par | \$26,000 | \$26,000 |
| Retained earnings | <u>169,000</u> | <u>156,000</u> |
| Total equity | <u>\$195,000</u> | <u>\$182,000</u> |
| Total liabilities and equity | <u>\$341,000</u> | <u>\$307,000</u> |

The following additional information is available.

- Dividends declared during 2020 were \$6000.
- The market price per share of stock on December 31, 2020, was \$14.50.
- Equipment worth \$16,000 was acquired by the issuance of a long-term note (\$10,000) and by paying cash (\$6,000).
- Land was acquired for \$6,000 cash.
- Depreciation was included in operating expenses for 2020.
- Land was sold at the price of \$????, where its original cost is 3,000.
- Prepaid expense is relative to operating expenses.
- Interest payments and receipts are classified as operating assets, and dividend payments is classified as financing activities.
- Tax payments is classified as operating activities.

Required:

- Using the indirect method to prepare the statement of cash flows for the year ended December 31, 2020.
- Using direct method to prepare the cash flows from operating activities section of a statement of cash flows for the year ended December 31, 2020. (6%)
- Comment on the indirect method and direct method to prepare the statement of cash flows. (5%)

2. (24%) FJUM Enterprises purchased 20% of the outstanding common stock of Novel, Inc., on April 1, 2020, paying \$750,000 for stock, plus brokerage fee \$10,000. During 2020, Novel reported net income of \$300,000 and paid dividends to shareholders of \$50,000. On December 31, 2020, FJUM's investment in Novel stock had a fair market value of \$790,000. On January 2, 2021, FJUM sold half investment of Novel, Inc. stock for \$450,000.

Required: Assuming this is the only security owned by FJUM, prepare all journal entries required by FJUM in 2020 and on January 2, 2021 assuming:

- The security is classified as a FVTPL (Fair Value Through Profits or Loss) financial asset—equity.
- The security is classified as an FVTOCI (Fair Value Through Other Comprehensive Income) financial asset—equity.
- The equity method is applied to the investment.

3. (20%) 2021 年 1 月 1 日，FJU 公司購買一項設備，成本\$4,000,000。該設備獲得政府補助，並由政府直接撥款給廠商\$1,200,000。此設備耐用年限 10 年，以直線法提列折舊費用，殘值\$400,000，且公司於 2021 年 1 月 1 日另針對該設備提列除役之負債準備\$400,000 (10 年末須支付之金額\$1,037,496 以折現率 10%折算之現值)。2023 年 12 月 31 日，預期 2030 年末除役將須支付之金額由\$1,037,496 下降至\$685,528，且風險調整後折現率降低為 8%。FJU 公司於 2030 年末支付\$685,528，解除負債準備義務之責任。

試作：FJU 公司下列各項金額：(請務必詳列算式，否則不予計分！)

- 2021 年該設備對本期淨利之影響數。
- 2024 年該設備對本期淨利之影響數。
- 2021 年至 2030 年因前述負債準備產生之利息費用總數。
- 2029 年 12 月 31 日前述負債準備之帳面金額。

4. (12%) FJU 便利商店於 2021 年執行一項客戶忠誠計畫，顧客每購買 \$100 商品，即贈送 1 點的兌換券，每集滿 10 點可換取該商店商品，每 10 點兌換券可兌換商品之帳面金額為\$50，每 10 點兌換券可兌換商品之單獨售價為\$60，此等兌換券 2022 年起可以兌換。2021 年該商店共售出\$800,000 商品（該等商品之單獨售價為\$800,000），並發出 8,000 點之兌換券，與此項計畫相關之資訊如下：

(1) 2021 年底預期共有 6,000 點兌換券會被兌換。

(2) 2022 年第 1 季預期共有 5,600 點兌換券會被兌換，第一季實際有 2,000 點兌換券被兌換。

(3) 2022 年第 2 季預期共有 6,600 點兌換券會被兌換，第二季實際共有 3,000 點兌換券被兌換，

試作：2021 年與 2022 年第一季及 2022 年第二季有關此項銷貨交易與客戶忠誠計畫之相關分錄（無須作銷貨成本之分錄）。

5. (18%) 成立於2021年初之FJU營造公司於2021年底尚有工程結果能可靠估計之A、B、C及D 四項建造合約（履約義務均係隨時間逐步滿足）進行中，其相關項目於2021年底之累計金額如下（均為正常餘額）：

| | A合約 | B合約 | C合約 | D合約 |
|------------|----------|----------|----------|----------|
| 已發生成本 | \$10,000 | \$17,500 | \$26,000 | \$12,500 |
| 工程收入 | \$11,500 | \$18,500 | \$30,000 | \$16,000 |
| 工程成本 | \$10,000 | \$19,000 | \$26,000 | \$11,500 |
| 工程進度請款金額 | \$10,500 | \$18,000 | \$32,500 | \$15,000 |
| 虧損性合約之負債準備 | | \$1,500 | | |

試作：FJU營造公司2021年綜合損益表及資產負債表與建造合約相關之表達與金額（應收帳款除外）。

※ 注意：1.考生須在「彌封答案卷」上作答。

2.本試題紙空白部份可當稿紙使用。

3.考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。