

# 淡江大學 109 學年度碩士班招生考試試題

4-1

系別：會計學系

科目：中級會計學

考試日期：3 月 8 日(星期日) 第 1 節

本試題共 5 大題， 5 頁

## 一、選擇題(45%，每小題 3%)

1. New Age Computers manufactures and sells pagers and radio paging systems which include a 180 day warranty on product defects. It also sells an extended warranty which provides an additional two years of protection. On May 10, it sold a paging system for €4,500 and an extended warranty for another €1,400. The journal entry to record this transaction would include
- a credit to Warranty Revenue of €5,900.
  - a credit to Warranty Revenue of €1,400
  - a credit to Sales of €4,500 and a credit to Warranty Revenue of €1,400
  - a credit to Unearned Warranty Revenue of €1,400.
2. Wynne Inc. charges an initial franchise fee of €2,300,000, with €500,000 paid when the agreement is signed and the balance in five annual payments. The present value of the future payments, discounted at 10%, is €1,364,680. The franchisee has the option to purchase €300,000 of equipment for €240,000. Wynne has substantially provided all initial services required and collectibility of the payments is reasonably assured. The amount of revenue from franchise fees is
- € 500,000.
  - €1,804,680.
  - €1,864,680.
  - €2,300,000.
3. Which of the following is an implication of the going concern assumption?
- The historical cost principle is credible.
  - Depreciation and amortization policies are justifiable and appropriate.
  - The current-noncurrent classification of assets and liabilities is justifiable and significant.
  - All of these answers are correct.
4. Which of the following is true of depreciation accounting?
- It is a matter of valuation.
  - It is part of the matching of revenues and expenses.
  - It can retain funds for purchasing assets.
  - All of these answer choices are correct.
5. Archer Company purchased equipment in January of 2009 for €90,000. The equipment was being depreciated on the straight-line method over an estimated useful life of 20 years, with no residual value. At the beginning of 2019, when the equipment had been in use for 10 years, the company paid €15,000 to overhaul the equipment. As a result of this improvement, the company estimated that the useful life of the equipment would be extended an additional 5 years. What should be the

背面尚有試題

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4-2

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本試題共 5 大題， 5 頁

depreciation expense recorded for this equipment in 2019?

- a. €3,000
- b. €4,000
- c. €4,500
- d. €5,500

6. During 2019, Bass Corporation constructed assets costing £1,000,000. The weighted-average accumulated expenditures on these assets during 2019 was £600,000. To help pay for construction, £440,000 was borrowed at 10% on January 1, 2019, and funds not needed for construction were temporarily invested in short-term securities, yielding £9,000 in interest revenue. Other than the construction funds borrowed, the only other debt outstanding during the year was a £500,000, 10-year, 9% note payable dated January 1, 2011. What is the amount of interest that should be capitalized by Bass during 2019?

- a. £60,000.
- b. £51,000.
- c. £58,400.
- d. £49,400.

Use the following information for questions 7–8.

Lee Company received an HK\$1,800,000 subsidy from the government to purchase manufacturing equipment on January 2, 2018. The equipment has a cost of HK\$3,000,000, a useful life a six years, and no salvage value. Lee depreciates the equipment on a straight-line basis.

7. If Lee chooses to account for the grant as deferred revenue, the grant revenue recognized will be:

- a. Zero in the first year of the grant's life.
- b. HK\$300,000 per year for the years 2018-2023.
- c. HK\$500,000 per year for the years 2018-2023.
- d. HK \$1,800,000 in 2018.

8. If Lee chooses to account for the grant as an adjustment to the asset, the book value of the asset on the 2019 statement of financial position will be:

- a. HK\$800,000.
- b. HK\$1,200,000.
- c. HK\$2,800,000.
- d. \$HK2,400,000.

9. If both ending inventory and purchases and related accounts payable are understated for 2018, assume this purchase was recorded and paid for in the year 2019, the effects of this error on net

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4-3

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本試題共 5 大題， 5 頁

income(NI) for 2018 and 2019, and current ratio (CR, if greater than 1) at December 31, 2018, respectively, are

|    | <u>NI for 2018</u> | <u>NI for 2019</u> | <u>2018 CR</u> |
|----|--------------------|--------------------|----------------|
| a. | no effect,         | overstatement,     | overstatement. |
| b. | no effect,         | understatement,    | no effect.     |
| c. | no effect,         | no effect,         | overstatement. |
| d. | no effect,         | no effect,         | no effect.     |

10. Loire Corporation purchased 1,600 ordinary shares of Comma Co. for €52,800. During the year, Comma paid a cash dividend of €13 per share. At year-end, Comma shares were selling for €38 per share. Loire Corporation purchased the shares to meet a non-trading regulatory requirement (FVOCI). What amount of total income will Loire Corporation report in its income statement for the year?

- a. -0-
- b. €20,800
- c. €8,000
- d. €28,800

11. 淡江公司擁有一棟 20 樓高之房屋，其中第 1-14 樓出租，第 15-20 樓辦公自用。請問淡江公司對該棟房屋可能之分類為：

甲：投資性不動產      乙：自用不動產      丙：部分投資性不動產、部分自用不動產

- a. 僅丙正確
- b. 僅乙正確
- c. 甲、丙均可能正確
- d. 乙、丙均可能正確

12. 淡江公司 X1 年初以 4 千萬購入一棟房屋，耐用年限 40 年，無殘值，採直線法折舊(若有必要的話)，該房屋於 X1 年底之公允價值為 4 千 5 百萬元。公司之會計政策對自用不動產係採重估價模式，對投資性不動產則採公允價值模式。請問淡江公司對該棟房屋若歸類為自用不動產或投資性不動產，X1 年度之財報差異為若干？

- a. 兩分類對 X1 年度損益並無差異
- b. 兩分類對 X1 年底之淨值將無差異
- c. 投資性不動產下之淨利將比自用不動產高 5 百萬。
- d. 投資性不動產下之淨利將比自用不動產高 1 百萬。

13. 下列金融資產取得時之交易成本，有幾項得列為當期費用？(1)透過其他綜合損益按公允價值衡量之投資、(2) 按攤銷後成本衡量之投資、(3) 透過損益按公允價值衡量之投資。

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4-4

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本試題共 5 大題， 5 頁

- a. 零項
- b. 一項
- c. 二項
- d. 三項

14. 德明公司於 X1 年初給與 6 位經理人各 5,000 股面額\$10 之限制型股票，約定經理人若服務不滿三年離職即須將股票繳回，給與日股票市價為\$60。倘若於 X3 年初有一位經理人離職並繳回股票。德明公司 X3 年初收回股票之分錄應包括：

- a. 貸記 薪資費用 \$50,000
- b. 貸記 資本公積 \$50,000
- c. 借記 員工未賺得酬勞 \$50,000
- d. 借記 資本公積 \$50,000

15. W 公司因為賣場管理不當，造成某位員工滑倒嚴重受傷，該員工因此控告 W 公司賠償傷害損失。2020 年底時 W 公司律師評估該訴訟情況，認為 25% 機率不會輸，35% 機率須賠償員工 20 萬元，40% 機率須賠償 30 萬元。W 公司 2020 年財報報導之負債準備金額應為：

- a. 無須認列負債，但須附註揭露
- b. 19 萬元
- c. 30 萬元
- d. 19 萬至 30 萬元間

二、 X3 年底，甲公司某一現金產生單位進行減損測試，該現金產生單位共包含一座廠房、一項設備及一幢建築物，帳面金額分別為\$800,000、\$200,000 及 \$800,000，除已知建築物之公允價值為\$760,000，使用價值為\$740,000，處分成本為\$40,000 外，無法評估其他二項資產之使用價值或公允價值。該現金產生單位公允價值為\$1,750,000，使用價值為\$1,600,000，處分成本為\$130,000。三項資產 x3 年底之後剩餘耐用年限皆為 10 年，皆無殘值，且皆依直線法提列折舊。

一年後，甲公司於 x4 年底發現 x3 年底存在之減損跡象已不復存在，且評估該現金產生單位公允價值為 \$ 1,678,000，使用價值為 \$ 1,570,000，處分成本為 \$ 100,000。假設 x3 年底減損後，丙公司延續之前的會計政策，所有資產耐用年限、殘值及折舊方式之估計皆和減損前相同。

試作：(必須表達計算過程，否則不予計分。四捨五入至元為止。)

1. 計算 x3 年底廠房、設備、與建築物之個別減損損失金額。(10%)
2. 計算 x4 年底廠房、設備、與建築物之個別減損損失迴轉金額。(10%)

三、請根據下料資料，採直接法計算「銷貨」、「進貨」及「所得稅」等三項目之現金流量：(15%)

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本試題共 5 大題， 5 頁

(1)當年度綜合損益表顯示銷貨收入、毛利及所得稅費用分別為\$1,000,000、\$250,000及\$70,000。當年度並提列呆帳費用\$10,000，沖銷無法收回之帳款\$6,000，也認列存貨跌價損失\$50,000。

(2)當年度資產負債表相關科目之期初及期末金額如下：

|             | 期末金額      | 期初金額      |
|-------------|-----------|-----------|
| 應收帳款總額      | \$500,000 | \$700,000 |
| 備抵呆帳        | ?         | (15,000)  |
| 存貨(已扣除跌價損失) | 200,000   | 240,000   |
| 應付帳款        | 90,000    | 150,000   |
| 遞延所得稅資產     | 50,000    | 20,000    |

四、 Aaron's Agency sells an insurance policy offered by Capital Insurance Company for a commission of \$100 on January 2, 2019. In addition, Aaron will receive an additional commission of \$10 each year for as long as the policyholder does not cancel the policy. After selling the policy, Aaron does not have any remaining performance obligations. Based on Aaron's significant experience with these types of policies, it estimates that policyholders on average renew the policy for 4.5 years. It has no evidence to suggest that previous policyholder behavior will change.

Instructions: (10%)

- Determine the transaction price of the arrangement for Aaron, assuming 100 policies are sold.
- Determine the revenue that Aaron will recognize in 2019.

五、 At December 31, 2019, Volkan AG has outstanding noncancelable purchase commitments for 40,000 gallons, at €3.00 per gallon, of raw material to be used in its manufacturing process. The company prices its raw material inventory at lower-of-cost-or-net realizable value. The market price of the material as of December 31, 2019, is €2.70

Required : (10%)

Prepare the entry in January 2020, when the 40,000-gallon shipment is received, for both situations:

- the market price in January 2020 was €2.70 per gallon, and
- the market price in January 2020 was €3.20 per gallon.