

國立高雄應用科技大學  
100 學年度碩士班招生考試  
會計系

准考證號碼  (考生必須填寫)

中級會計學

試題 共 5 頁，第 1 頁

- 注意：a. 本試題共 題，每題 分，共 100 分。  
b. 作答時不必抄題。  
c. 考生作答前請詳閱答案卷之考生注意事項。

一、選擇題 (30%)

說明：以下各題，請選出一個最佳之選項，答錯不倒扣。

1. A Co. takes a full year's depreciation expense in the year of an asset's acquisition and no depreciation expense in the year of disposition. Data relating to one of A's depreciable assets at December 31, 2007 are as follows:

Acquisition year	2005
Cost	\$170,000
Residual value	20,000
Accumulated depreciation	120,000
Estimated useful life	5 years

Using the same depreciation method as used in 2005, 2006, and 2007, how much depreciation expense should A record in 2009 for this asset?

- (A) \$10,000 (B) \$20,000 (C) \$30,000 (D) \$34,000
2. If K Company acquired a 30% interest in W Company on December 31, 2009 for \$202,500 and during 2010 W Company had net income of \$80,000 and paid a cash dividend of \$25,000, applying the equity method would give a debit balance in the Investment in W Company Stock account at the end of 2010 of
- (A) \$147,000 (B) \$186,000 (C) \$219,000 (D) \$257,500

3. Black Company leases a machine from Red Corp. under an agreement which meets the criteria to be a capital lease for Black. The six-year lease requires payment of \$105,000 at the beginning of each year, including \$18,000 per year for maintenance, insurance, and taxes. The incremental borrowing rate for the lessee is 10%; the lessor's implicit rate is 8% and is known by the lessee. The present value of an annuity due of 1 for six years at 10% is 4.79079. The present value of an annuity due of 1 for six years at 8% is 4.99271. Black should record the leased asset at

(A) \$416,798 (B) \$434,366 (C) \$589,267 (D) \$614,028

4. X Corp.'s transactions for the year ended December 31, 2008 included the following:

- Acquired 50% of Gant Corp.'s common stock for \$180,000 cash which was borrowed from a bank.
- Issued 6,000 shares of its preferred stock for land having a fair value of \$384,000.
- Had a net increase in returnable customer deposits (long-term) of \$88,000.
- Purchased a patent for \$250,000 cash.
- Paid \$120,000 toward a bank loan.
- Sold available-for-sale securities for \$832,000.
- Issued 500 of its 11% debenture bonds, due 2013, for \$392,000 cash.

X's net cash provided by financing activities for 2008 was

(A) \$660,000 (B) \$572,000 (C) \$540,000 (D) \$452,000.

5. During 2008, Peter Co. introduced a new product carrying a two-year warranty against defects. The estimated warranty costs related to dollar sales are 2% within 12 months following sale and 4% in the second 12 months following sale. Sales and actual warranty expenditures for the years ended December 31, 2008 and 2009 are as follows:

	Sales	Actual Warranty Expenditures
2008	\$ 800,000	\$12,000
2009	1,000,000	30,000
	\$1,800,000	\$42,000

At December 31, 2009, Peter should report an estimated warranty liability of

(A) \$66,000 (B) \$30,000 (C) \$12,000 (D) \$0

6. 依據我國的財務會計準則公報之規定，關於非流動資產的敘述，下列何者正確？
- (A) 自行發展無形資產之支出，應按實際成本予以入帳
  - (B) 商譽不得攤銷
  - (C) 無形資產不得辦理重估價；但固定資產得辦理重估價
  - (D) 受贈之資產，應按捐贈者原取得時之歷史成本入帳
7. On July 1, 2008, Z, Inc. issued 9% bonds in the face amount of \$5,000,000, which mature on July 1, 2018. The bonds were issued for \$4,695,000 to yield 10%, resulting in a bond discount of \$305,000. Z uses the effective-interest method of amortizing bond discount. Interest is payable annually on June 30. At June 30, 2010, Z's unamortized bond discount should be
- (A) \$215,000
  - (B) \$244,000
  - (C) \$255,000
  - (D) \$264,050.
8. 內門公司某年底應收票據餘額\$30,102，但經查帳結果發現有一張票據係於當年9月1日開票，3個月期，附年息8%，已於當年11月1日向第三銀行貼現，貼現率12%。當時分錄誤作：借記「現金」，貸記「應收票據」，金額\$5,049，俟後票據到期時，接獲銀行通知票據並未兌現。試問：內門公司該張應收票據貼現之面額應為多少？
- (A) \$5,100
  - (B) \$5,000
  - (C) \$5,067
  - (D) \$5,049
9. 今年因為銷貨需求數量減少，故實際利用產能較生產設備之正常產能少，則計算存貨成本時，固定製造費用如何分攤？
- (A) 按正常產能分攤
  - (B) 按公司所訂標準產能分攤
  - (C) 按實際產量或正常產能分攤均可，但應一致使用
  - (D) 按實際產量分攤
10. 企業計畫以出售方式處分某一資產群組，且符合待出售之條件。該待出售處分群組各資產之帳面價值分別為\$7,000，折舊性資產(淨額)\$5,000，商譽\$3,000，總計\$15,000，估計其公平價值為\$12,000，淨公平價值為\$9,000，則分類為待出售非流動處分群組後，土地金額為何？
- (A) \$4,200
  - (B) \$7,000
  - (C) \$5,600
  - (D) \$5,250

## 二、非選擇題 (70%)

說明：以下各題，請列出詳細計算過程，否則不予記分。請標明題號並依序作答。

1. X9 年 1 月 1 日桃園公司與台北公司所持有之 A、B 資產有關資料如下：

	桃園公司-A 資產	台北公司-B 資產
原始成本	\$204,000	\$350,000
累計折舊	40,000	210,000

A 資產採直線法提列折舊，耐用年限六年，殘值\$84,000，B 資產採年數合計法提列折舊，耐用年限 5 年，殘值\$50,000。X9 年 7 月 1 日，桃園公司與台北公司決定互相交換資產。交換日時 A、B 資產之公平價值各為\$120,000 及\$150,000。

試作：

(1)台北公司購入 B 資產之日期。(3%)

(2)若此交易具有商業實質，試為二家公司作資產交換之分錄。(10%)

2. 知本公司 X1 年底因財務困難，無法支付蘇澳公司到期票據\$600,000 及應付利息\$60,000(利率 10%)，蘇澳公司同意接受知本公司一部公平價值\$250,000，原始成本\$400,000，累計折舊\$190,000 之設備作為清償。蘇澳公司同時放棄應計利息並延長票據到期日至 X4 年底，票據面額減至\$300,000，利率降為 6%，於每年底支付，若當時市場利率 9%，試作雙方 X1 年至 X2 年之相關分錄。(12%)

3. Herzogg Enterprises purchased plant assets on January 1, 2011, at a cost of \$400,000. Herzogg applies the "revaluation model" of IAS 16 to plant assets, Herzogg also uses the straight-line depreciation method, a 4-year estimated useful life, and no residual value. At the end of 2011, independent appraisers determined that the assets have a fair value of \$390,000.

Instructions

- (a)Prepare the journal entry to record the revaluation of the plant assets. (5%)  
 (b)Prepare the journal entry to record 2012 depreciation, assuming no additional revaluation. (5%)

4. 大園公司民國 99 年 6 月 1 日出售一筆應收帳款予埔里公司，帳面價值為 \$3,500,000，並取得現金 \$3,700,000 及購回類似應收帳款(可隨時於市場取得)之選擇權，其公平價值為 200,000。大園公司將持續提供服務，並承擔再買回逾期應收款項之有限追索權。請分別依下列兩種不同情況，作 99 年 6 月 1 日之出售分錄：

(1)大園公司估計有限追索權之公平價值為\$250,000，並相信服務利益將大於提供服務之適當補償，但無法估計該合約之公平價值。(5%)

(2)大園公司估計服務資產之公平價值為\$250,000，有限追索權之公平價值無法估計。(10%)

5. 冬山公司成立於 X7 年初，X7、X8 及 X9 年帳列淨利分別為 \$100,000、\$138,000 及 \$242,500，X9 年底經會計師查核時，發現下列問題：

①存貨採永續盤存制，X7、X8、X9 年底各有 \$6,800、\$15,000 及 \$13,800 之在途商品，應計入而未包含於期末存貨，應付帳款亦於貨品收到時方入帳。

②X8 年之期末存貨高估 \$8,700。

③X8 年 1 月 1 日以 102 之價格發行面額 \$950,000、十年期、利率 12% 之公司債，發行時將溢價貸記股本溢價而未予攤銷，該公司債每年 6 月 30 日及 12 月 31 日各付息一次，溢價應採直線法攤銷。

④X8 年底預付 X9 年差旅費 \$24,300，帳上列記為 X8 年費用。

⑤X7、X8 及 X9 年底各有應付薪資 \$12,100、\$18,300、\$23,400，帳上漏列。

⑥X7 年 1 月 1 日購買機器之裝置費及試車成本 \$52,500 列為 X7 年之費用，該機器估計可用三年，採直線法提列折舊。

⑦該公司對壞帳係於實際發生時承認壞帳費用，三年來帳列之壞帳費用分別為 \$3,800、\$8,550 及 \$12,350，經分析 X7、X8 及 X9 年底應有之備抵壞帳餘額分別為 \$9,500、\$11,400 及 \$15,580。

⑧該公司將部分存貨委託商家代為銷售。這些寄銷的商品運出時，被列為一般銷貨及應收帳款。X9 年 12 月 31 日，該公司帳載的寄銷商品成本為 \$90,000，寄銷品售價為成本的 130%。假設這些寄銷品在次年賣出。

試作：

(1)分別計算 X8 及 X9 年之正確淨利，不考慮所得稅。(10%)

(2)假設 X9 年已結帳，針對上列錯誤合併作一個更正分錄。(5%)

(3)假設 X9 年尚未結帳，針對上列錯誤合併作一個更正分錄。(5%)