

大葉大學九十學年度轉學招生考試試題紙

系 別	日\ 第二部	年級	考 試 科 目 (中 文 名 稱)	考試日期	節次	備註
會計資訊系	日	三	中級會計學	七月 二十四日	三	詳附註 (共 4 頁) P 4-1

附註：1. 只可用簡易型計算機(備基本計算功能即可)
2. 不可用英文翻譯機,英文字典及具計算功能之手機

一. 計算題: 18% (詳列計算式, 否則不予計分)

甲公司正自行興建一家新店面,過去因興建資產而借款的利息從未資本化作為資產的成本,現在公司打算改變政策,把利息資本化為新店面成本的一部分,其有關資料如下:

總工程支出:

87年 1月 1日	\$ 200,000
87年 6月 1日	600,000
87年 10月 1日	500,000
88年 3月 1日	700,000
88年 10月 15日	400,000
88年 12月 31日	500,000

公司現有負債:

因新建店面之貸款(5年期,利率 12%)	\$ 1,000,000
建新店面以前發行的公司債(10年期,利率 12%)	600,000
以前發行的公司債(5年期,利率 10%)	2,000,000
自有資本估計成本 15%	

試作: 計算 87 年與 88 年應資本化之利息

二. 分錄題: 22%

乙公司與青山銀行簽訂一項長期應收帳款擔保借款契約,其約定如下:乙公司可獲貸所提供擔保之帳款的 70%之款項,並按貸款額度支付 2%的手續費。此外,乙公司應按貸款餘額支付

相當於年息 12%的利息。下列為有關此契約的交易事項:

- 87年 12月 1日 提供\$600,000 的應收帳款作為擔保向青山銀行借款,依約如數借到。
- 87年 12月 10日 發生銷貨退回\$3,500。
- 87年 12月 31日 收到設定擔保之帳款\$300,000,扣除現金折扣\$2,000,收帳淨額連同利息一併支付給青山銀行
- 88年 1月 31日 收回設定擔保帳款之全數餘款並還清貸款餘額。

試作: 乙公司上述交易之分錄

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三. 填充題: 60% (一格6分, 免列計算式, 答錯不倒扣)
依下列格式回答:

- | | |
|----------|-------------|
| 1. _____ | 6. _____ |
| 2. _____ | 7. _____ |
| 3. _____ | 8(1). _____ |
| 4. _____ | (2). _____ |
| 5. _____ | (3). _____ |

1. AA Company deposits all receipts and makes payments by check. The following information is available for the cash records.

June 30 Bank Reconciliation

Balance per bank	\$7,000
Add: Deposits in transit	1,540
Deduct: Outstanding checks	<u>(2,000)</u>
Balance per books	<u>\$6,540</u>

Month of July Results

	Per Bank	Per Books
July deposits	5,000	5,810
July checks	4,000	3,100
July note collected (not included in July deposits)	1,000	----
July bank service charge	15	----
July NSF check of customer returned by the bank (recorded by bank as a charge)	335	----

Questions: Compute the correct cash balance on July,31.

2. On December 31,1998, the First Bank enters into a debt restructuring agreement with BB Company, which is now experiencing financial trouble. The bank agrees to restructure a 12%,issued at par,\$2,000,000 note receivable by the following modifications:
- (1) Reducing the principal obligation from \$2,000,000 to \$1,600,000.
 - (2) Extending the maturity date from December 31,1998 to December 31,2001.
 - (3) Reducing the interest rate from 12% to 10%.

Questions: How much gain or loss should BB Company record under the term modification mentioned above?

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3. On January 1, 1999, the CC Corp. had 480,000 shares of common stock outstanding. During 1999, it had the following transactions that affected the common stock account.

February 1	Issued 120,000 shares
March 1	Issued a 10% stock dividend
May 1	Acquired 100,000 shares of treasury stock
June 1	Issued a 3-for-1 stock split
October 1	Reissued 60,000 shares of treasury stock

Questions: Determine the outstanding weighted average number shares as of 12/31/1999.

4. DD Company reports pretax financial income of \$70,000 for 1999. The following items cause taxable income to be different than pretax financial income:

1. Depreciation on the tax return is greater than depreciation on the income statement by \$16,000.
2. Rent collected on the tax return is greater than rent earned on the income statement by \$22,000.
3. Fines for pollution appear as an expense of \$11,000 on the income statement.

DD's tax rate is 30% for all years and the company expects to report taxable income in all future years. There are no deferred taxes at the beginning of 1999.

Questions: Compute the income tax expense for 1999.

5. EE Company provides the following information about its defined benefit pension plan for 1999:

Service cost	\$ 90,000
Prior service cost amortization	10,000
Plan assets at January 1, 1999	640,000
Projected benefit obligation at January 1, 1999	800,000
Unrecognized prior service cost balance at January 1, 1999	150,000
Interest/discount (settlement) rate	10%

Questions: Compute the pension expense for the year 1999.

6. FF Company leases an automobile with a fair value of \$8,725 from NiNi Motors, Inc., on the following terms:

- (1) Noncancelable term of 50 months.
- (2) Rental of \$200 per month (at end of each month; present value at 1% per month is \$7,840).
- (3) Estimated residual value after 50 months is \$1,180 (the present value at 1% per month is \$715).

FF Company guarantees the residual value of \$1,180.

- (4) Estimated economic life of the automobile is 60 months.
- (5) FF's incremental borrowing rate is 12% a year. NiNi's implicit rate is unknown.

Questions: Compute the amount of leased asset on FF's books at the date of inception.

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7. Vivian Corporation had the following activities in 1999:

Sale of land, \$130,000	Purchase of inventory, \$845,000
Purchase of treasury stock, \$72,000	Purchase of equipment, \$415,000
Issuance of common stock, \$320,000	Purchase of available-for-sale securities, \$59,000

Questions: Compute the amount Vivian should report as net cash provided (used) by investing activities in its statement of cash flows.

8. 甲公司採金額後進先出零售價法，資料如下：

	87 年		88 年		89 年	
	成本	零售價	成本	零售價	成本	零售價
進貨 \$	500,000	\$1,050,000	\$625,000	\$1,375,000	\$600,000	\$1,250,000
淨加價	----	90,000	----	75,000	----	25,000
淨減價	----	25,000	----	100,000	----	50,000
銷貨	----	1,000,000	----	1,500,000	----	1,125,000

87 年 1 月 1 日公司採用後進先出法，當時存貨之成本及零售價分別為 \$125,000 及 \$250,000，

甲公司採用的成本指數如下：

87 年 1 月 1 日	100
87 年 12 月 31 日	110
88 年 12 月 31 日	121
89 年 12 月 31 日	140

- 試作：**計算甲公司民國(1)87 年期末存貨成本
(2)88 年期末存貨成本
(3)89 年期末存貨成本