

大 葉 大 學 九 十 三 學 年 度 碩 士 班 甄 試 試 題 紙					
所 別	組別	考 試 科 目 (中 文 名 稱)	考 試 日 期	考 試 時 間	備 註
會計資訊學系碩士班	甲	中級會計學	12月8日	09:00-10:30	可用計算機 P2-1

※ 計算題需詳列計算步驟，否則一概不予計分!!!

※ 答題時，可以中文或英文作答。

一、選擇、填充題 (20%)

1. 根據美國 FASB 第 2 號觀念公報，何者是提供會計資訊的普遍性限制? \_\_\_\_\_
2. 購入庫藏股票若採面額法處理時，在財務報表內應作為 \_\_\_\_\_ 減項。
3. 資產負債表日時，公司若存有不可取消之固定價款進貨合約，且約定次期交貨者，則對於此項交易:(A)應於財務報表中附註揭露。(B) 應將保留盈餘作適當之指撥。(C) 當進貨現時成本較合約價格為低時，才需揭露。(D)當進貨現時成本較合約價格為高時，才需揭露。
4. Which of the following intangible assets should not be amortized? (A) Copyrights (B) Customer lists (C)Perpetual franchises (D) All of these intangible assets should be amortized.
5. A contingency can be accrued when (A) an asset may have been impaired. (B) it is certain that funds are available to settle the disputed amount. (C) the amount of the loss can be reasonably estimated and it is probable that an asset has been impaired or a liability incurred. (D) it is probable that an asset has been impaired or a liability incurred even though the amount of the loss cannot be reasonably estimated.

二、請問在財務會計學上認列(recognition)與揭露(disclosure)有何不同涵義及性質? (15%)

三、今年(92年)10月8日財政部宣佈新的有關股東以無形資產抵充出資股款的規定，請簡述新規定內容，並就財務會計學的觀點加以評論。(15%)

四、92年12月8日大葉公司和會資公司交換機器，其資料如下：

	大葉公司	會資公司
原始成本	\$1,800,000	\$2,160,000
累計折舊(至交換日)	900,000	1,188,000
交換日之公平市價	1,170,000	1,130,000
現金(由會資公司支付)		40,000

試作：

- (1) 假設大葉公司和會資公司的資產為非相似(相異)資產，請根據一般公認會計原則紀錄會資公司此筆交易之分錄。
- (2) 假設大葉公司和會資公司的資產為相似資產，請根據一般公認會計原則紀錄此筆交易。(請列示大葉公司和會資公司之交易紀錄)(15%)

※ 背面有試題

大 葉 大 學 九 十 三 學 年 度 碩 士 班 甄 試 試 題 紙					
所 別	組 別	考 試 科 目 (中 文 名 稱)	考 試 日 期	考 試 時 間	備 註
會 計 資 訊 學 系 碩 士 班	甲	中 級 會 計 學	12 月 8 日	09:00-10:30	可 用 計 算 機 P2-2

五、On May 1, 2003, Pratt Inc. factors \$500,000 of accounts receivable with Ready Finance Corporation on a without recourse basis. The receivable records are transferred to Ready Finance Corporation, which will receive the collection. Ready Finance Corporation assesses a finance charge of 6% of the total accounts receivable factored and retained an amount equal to 3% of the total receivables to cover sales discounts, returns, and allowances. The transaction is to be recorded as a sale.

**Instructions**

- (a) Prepare the journal entry required on Pratt's books on May 1, 2003.
- (b) Prepare the journal entry required on Ready Finance's books on May 1, 2003.
- (c) Assume Pratt factors the \$500,000 of accounts receivable with Ready Finance Corporation on a with recourse basis instead. The recourse provision has a fair value of \$13,000. Prepare the journal entry required on Pratt's books on May 1, 2003. (15%)

六、On March 1, 2001, Barker Construction Co. contracted to build a factory building for Neer Company for a total contract price of \$600,000. Barker estimated total construction costs would be \$400,000 and the project would be finished in 2003. Following are accumulated contract costs incurred, estimated costs to complete the contract, and accumulated billings to Neer for 2001, 2002, and 2003.

	<u>12/31/01</u>	<u>12/31/02</u>	<u>12/31/03</u>
Contract costs incurred to date	\$ 150,000	\$264,000	\$460,000
Estimated costs to complete the contract	250,000	176,000	0
Billings to Neer	220,000	400,000	600,000

**Instructions**

- (a) Using the percentage-of-completion method, prepare schedules to compute the profit or loss to be recognized as a result of this contract for the years ended December 31, 2001, 2002, and 2003. (Ignore income taxes.)
- (b) Using the completed-contract method, prepare schedules to compute the profit or loss to be recognized as a result of this contract for the years ended December 2001, 2002, and 2003. (Ignore income taxes.)
- (c) Make the journal entry to record the revenue and gross profit for 2002 under the percentage-of-completion method. (20%)

※背面有試題