

大葉大學 98 學年度 研究所碩士班 招生考試試題紙

系 所 別	組 別	考 試 科 目 (中 文 名 稱)	考 試 日 期	節 次	備 註
會計資訊學系碩士班	甲	中 級 會 計 學	4月12日	第 1 節	1. 艾 = 頁 p2-1 2. 可使用不可複式 計算機

註：考生可否攜帶計算機或其他資料作答，請在備註欄註明（如未註明，一律不准攜帶）

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一. MULTIPLE CHOICE (30%)

- In a period of rising prices, the inventory method which tends to give the highest reported net income is
a. base stock. b. first-in, first-out. c. last-in, first-out. d. weighted-average.
- Preparation of consolidated financial statements when a parent-subsidiary relationship exists is an example of the
a. economic entity assumption. b. relevance characteristic.
c. comparability characteristic. d. neutrality characteristic.
- Users of financial reports include
a. creditors. b. government agencies. c. unions. d. All of these are users.
- A generally accepted method of valuation is
1. trading securities at market value. 2. accounts receivable at net realizable value.
3. inventories at current cost.
a. 1 b. 2 c. 3 d. 1 and 2
- Treasury stock should be reported as a(n)
a. current asset. b. investment. c. other asset. d. reduction of stockholders' equity.
- The stockholders' equity section is usually divided into what three parts?
a. Preferred stock, common stock, treasury stock
b. Preferred stock, common stock, retained earnings
c. Capital stock, additional paid-in capital, retained earnings
d. Capital stock, appropriated retained earnings, unappropriated retained earnings
- Lett Co. has a probable loss that can only be reasonably estimated within a range of outcomes. No single amount within the range is a better estimate than any other amount. The loss accrual should be
a. zero. b. the maximum of the range. c. the mean of the range. d. the minimum of the range.
- During 2004, Alton Co. introduced a new product carrying a two-year warranty against defects. The estimated warranty costs related to dollar sales are 4% within 12 months following sale and 8% in the second 12 months following sale. Sales and actual warranty expenditures for the years ended December 31, 2004 and 2005 are as follows:

	Sales	Actual Warranty Expenditures
2004	\$ 800,000	\$24,000
2005	1,000,000	60,000
	<u>\$1,800,000</u>	<u>\$84,000</u>

- At December 31, 2005, Alton should report an estimated warranty liability of
a. \$0. b. \$36,000. c. \$60,000. d. \$132,000.
- On July 1, 2004, Risen Co. issued 500 of its 10%, \$1,000 bonds at 99 plus accrued interest. The bonds are dated April 1, 2004 and mature on April 1, 2014. Interest is payable semiannually on April 1 and October 1. What amount did Risen receive from the bond issuance?
a. \$507,500 b. \$500,000 c. \$495,000 d. \$482,500
 - The cost of land does **not** include
a. costs of grading, filling, draining, and clearing.
b. costs of removing old buildings.
c. costs of improvements with limited lives.
d. none of these.

二. Presented below are a number of accounting procedures and practices in Sanchez Corp. For each of these items, list the assumption, principle, information characteristic, or modifying convention that is violated. (12%)

- Because the company's income is low this year, a switch from accelerated depreciation to straight-line depreciation is made this year.
- The president of Sanchez Corp. believes it is foolish to report financial information on a yearly basis.

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Instead, the president believes that financial information should be disclosed only when significant new information is available related to the company's operations.

- A machine, that cost \$40,000, is reported at its current market value of \$45,000.
- An officer of Sanchez Corp. purchased a new home computer for personal use with company money, charging miscellaneous expense.

三. Early in 2004, Logan Corporation engaged Reese, Inc. to design and construct a complete modernization of Logan's manufacturing facility. Construction was begun on June 1, 2004 and was completed on December 31, 2004. Logan made the following payments to Reese, Inc. during 2004:

Date	Payment
June 1, 2004	\$2,400,000
August 31, 2004	3,600,000
December 31, 2004	3,000,000

In order to help finance the construction, Logan issued the following during 2004:

- \$2,000,000 of 10-year, 9% bonds payable, issued at par on May 31, 2004, with interest payable annually on May 31.
 - 1,000,000 shares of no-par common stock, issued at \$10 per share on October 1, 2004.
- In addition to the 9% bonds payable, the only debt outstanding during 2004 was a \$500,000, 12% note payable dated January 1, 2000 and due January 1, 2010, with interest payable annually on January 1.

Instructions

Compute the amounts of each of the following (show computations):

- Weighted-average accumulated expenditures qualifying for capitalization of interest cost.
- Avoidable interest incurred during 2004.
- Total amount of interest cost to be capitalized during 2004.(12%)

四.大葉公司最近兩年度簡易損益表如下：

	X7 年	X6 年
銷貨收入	\$1,500,000	\$1,440,000
銷貨成本	<u>879,600</u>	<u>914,400</u>
銷貨毛利	620,400	525,600
營業費用	<u>460,500</u>	<u>447,000</u>
營業淨利	<u>\$ 159,900</u>	<u>\$ 78,600</u>

X6 年底期末存貨低估\$50,400，該錯誤直到 X7 年底結完帳、編製財務報表時始被發現。X6 年及 X7 年底業主權益餘額分別為\$414,200、\$460,400。

試作：(1)計算 X6、X7 年正確損益數字。

(2)依照正確損益數字分別計算 X6、X7 年銷貨毛利及毛利率。

(3)計算 X6、X7 年業主權益正確餘額(不考慮稅的因素)。(24%)

五.大葉公司 2008 年的損益表如下：

銷貨收入	\$200,000
銷貨成本	<u>120,000</u>
銷貨毛利	80,000
營業費用(包括折舊\$21,000)	<u>50,000</u>
淨利	<u>\$ 30,000</u>

2008 年度有下列帳戶餘額增加：應收帳款\$17,000；存貨\$11,000；應付帳款\$13,000。試採間接法編製大葉公司 2008 年現金流量表的營業活動現金流量部份。(16%)

六.茂葉公司 2008 年之淨利為\$300,000，當年流通在外的普通股有 100,000 股。同時流通在外的尚包括\$400,000，年利率 10%的公司債，其可轉換為 16,000 股普通股。茂葉公司之稅率為 40%。試計算茂葉公司 2008 年之稀釋每股盈餘。(6%)