

初級會計學 試題

(限用答案本作答)

*可使用計算機

一、是非題(20%)

- () 1. 所有無形資產均應在法定年限或經濟年限內攤銷。
- () 2. 由於研究發展支出的效益很難確定，因此在發生時，即認列為費用。
- () 3. 在採用總額法時，對於進貨未取得的折扣，應記入「折扣損失」科目。
- () 4. 當市場利率大於票面利率時，公司債將溢價發行。
- () 5. 公司債以溢價發行，在有效利息法下，溢價攤銷每年會遞減。
- () 6. 合夥清算時，按資產損益比率分配剩餘資產。
- () 7. 庫藏股票再發行之溢價，貸記資本公積。
- () 8. 持有至到期日證券在會計期末需用公平市價來評價。
- () 9. 權益證券投資在期末評價時，所產生的未實現持有損益，不論是交易目的或備供出售證券，均應列入損益表中。
- () 10. 在備抵法下，壞帳沖銷會影響費用科目。

二、Salzer Graphics Company was organized on January 1, 2005, by Jill Salzer. At the end of the first 6 months of operations, the trial balance contained the following accounts.(18%)

Debits		Credits	
Cash	\$ 9,500	Notes Payable	\$ 20,000
Accounts Receivable	14,000	Accounts Payable	9,000
Equipment	45,000	Jill Salzer, Capital	22,000
Insurance Expense	1,800	Graphic Revenue	52,100
Salaries Expense	30,000	Consulting Revenue	6,000
Supplies Expense	3,700		
Advertising Expense	1,900		
Rent Expense	1,500		
Utilities Expense	1,700		
	<u>\$109,100</u>		<u>\$109,100</u>

Analysis reveals the following additional data.

1. The \$3,700 balance in Supplies Expense represents supplies purchased in January. At June 30, \$1,300 of supplies was on hand.
2. The note payable was issued on February 1. It is a 12%, 6-month note.
3. The balance in Insurance Expense is the premium on a one-year policy, dated March 1, 2005.
4. Consulting fees are credited to revenue when received. At June 30, consulting fees of \$1,100 are unearned.
5. Graphic revenue earned but unrecorded at June 30 totals \$2,000.
6. Depreciation is \$3,000 per year.

本試題兩面印刷

Instructions :

Journalize the adjusting entries at June 30. (Assume adjustments are recorded every 6 months.)

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三、Use the financial statement and additional information to prepare a statement of cash flows the year ended June 30, 2005. using the indirect method.(20%)

A Co.

Income Statement

For Year Ended June 30, 2005

Sales		\$668,000
Cost of good sold.....		<u>412,000</u>
Gross profit.....		256,000
Operating expense		
Depreciation expense.....	\$58,600	
Other expense.....	<u>67,000</u>	
Total operating expense.....		<u>125,600</u>
		130,400
Other gains(losses)		
Gain on sale of equipment.....		<u>2,000</u>
Income before taxes.....		132,400
Income taxes expense.....		<u>45,640</u>
Net income.....		<u>\$ 86,760</u>

A Co.

Comparative Balance Sheets

June 30, 2005

	<u>2005</u>	<u>2004</u>
Assets		
Cash.....	\$85,800	\$45,000
Accounts receivable(net).....	70,000	52,000
Inventory.....	66,800	96,800
Prepaid expense.....	5,400	5,200
Equipment.....	130,000	120,000
Accum. Depreciation—Equip.....	<u>(28,000)</u>	<u>(10,000)</u>
Total assets.....	<u>\$330,000</u>	<u>\$309,000</u>
Liabilities and Equity		
Accounts payable.....	\$ 26,000	\$32,000
Wages payable.....	7,000	16,000
Income taxes payable.....	2,400	3,600
Notes Payable(long term).....	40,000	70,000
Common stock, \$5 par value.....	230,000	180,000
Retained earnings.....	<u>24,600</u>	<u>7,400</u>
Total liabilities and equity.....	<u>\$330,000</u>	<u>\$309,000</u>

本試題兩面印刷

Additional Information

- A \$30,000 note payable is retired at its carrying (book) value in exchange for cash.
- The only changes affecting retained earnings are net income and cash dividends paid.
- New equipment is acquired for \$58,600 cash.

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- Prepaid Expenses and Wages Payable relate to Other Expenses on the income statement.
- All purchases and sales of merchandise inventory are on credit.

四、長青公司在 95 年 7 月 1 日以 \$92,892 購買 X 公司的公司債 \$100,000，票面利率 8%，市場利率 10%，X 公司的公司債在 99 年 1 月 1 日到期，每年 1 月 1 日及 7 月 1 日為付息日。在 95 年 12 月 31 日 X 公司的公司債公平市價為 \$93,400。長青公司將 X 公司的公司債列為備供出售證券投資，並採有效利率法攤銷折價。試作：上述有關公司債投資的有關分錄及 95 年 12 月 31 日相關科目在財務報表之表達。(20%)

五、Mario Tizani Company's bank statement from Last National Bank at August 31, 2005. shows the following information.(22%)

Balance, August 1	\$17,400	Bank credit memoranda:
August deposits	73,110	Collection of note
Checks cleared in August	69,660	Receivable plus \$90
Balance, August 31	25,932	Interest
		\$5,090
		Interest earned
		32
		Bank debit memorandum:
		Safety deposit box rent
		40

A summary of the Cash account in the ledger for August shows: Balance, August 1, \$16,900; receipts \$77,000; disbursements \$73,570; and balance, August 31, \$20,330. Analysis reveals that the only reconciling items on the July 31 bank reconciliation were a deposit in transit for \$4,000 and outstanding checks of \$4,500. The deposit in transit was the first deposit recorded by the bank in August. In addition, you determine that there were two errors involving company checks drawn in August: (1) A check for \$400 to a creditor on account that cleared the bank in August was journalized and posted for \$420. (2) A salary check to an employee for \$275 was recorded by the bank for \$278.

Instructions

- (a) Prepare a bank reconciliation at August 31.
- (b) Journalize the adjusting entries to be made by Mario Tizani Company at August 31. Assume the interest on the note has been accrued by the company.

試題完