國立聯合大學 103 學年度
管理學院財務金融(院)學系轉學生招生考試試題紙
科目：會計學
第 1 頁共 3 頁

一、 選擇題 (30%)

1. 總資產達$1,000,000,000 的公司若購入$1,000 的工具設備作為當期費用處理，這家公司：
   a. 基於成本效益考量，公司的作法符合一般公認會計原則的處理
   b. 速背應以原始成本作為資產入帳的做法
   c. 漏未對設備逐年提折舊，致財務報表不允當表達
   d. 資料不足難以判斷是否作合適處理

2. 公司於年初購入機器一部，成本為$245,000，預計可使用 5 年，殘值為$35,000，使用期間為 4 年，若採直線法提列折舊，則第三年初之帳面價值為何？
   a. $105,000  b. $87,500  c. $140,000  d. $157,500

3. 公司於X7年3月1日購買一部機器，成本為$700,000，耐用年數5年，殘值$70,000，採年數合計法提列折舊，該機器於X9年12月31日帳面餘額為多少？
   a. $140,000  b. $163,000  c. $196,000  d. $217,000

4. 公司於X7年10月1日購買一部機器，成本為$500,000，耐用年數5年，殘值$64,800，採倍數折舊法提列折舊，該機器於年底帳面餘額為多少？
   a. $300,000  b. $325,920  c. $450,000  d. $456,480

5. 公司於年初從國外購入一部機器設備，成本為$450,000，除之外另支付運費$45,000，關稅$3,000，保險費$5,000，運送及裝卸費$2,000，試車費$10,000，請問機器的成本為何？
   a. $503,000  b. $515,000  c. $505,000  d. $513,000

6. 子斌負擔的公司於X0年初從國外購入一部機器設備，成本為$1,000,000，估計可以使用10年，殘值$100,000，公司採用直線法提折舊，於X3年底時，子斌發現該部機器尚可使用4年，殘值為$10,000，請幫子斌計算機器在X3年底的折舊費用？
   a. $126,000  b. $180,000  c. $108,000  d. $144,000

7. 帳上的預收收入$1,000,000 於本期實現$400,000，則下列有關調整分錄之敘述何者有誤
   a. 收入減少$400,000  b. 負債減少$400,000  c. 借方預收收入$400,000  d. 負方為收入$400,000

8. 數一數下列有幾個將納入「現金」科目中：外幣、郵政匯票、旅行支票、儲備基金中的現金、即期支票、暫付差旅費、銀行本票、存出保證金、找零金、零用金
   a. 7 個  b. 6 個  c. 5 個  d. 4 個

9. 銀行對帳單餘額為$73,000，並知道下列事項：
   a. 尚未入賬支票$2,800  b. 在途存款$1,500  c. 銀行代收$2,000  d. 銀行手續費$300
   請問公司銀行存款正確的餘額為多少？
   a. $79,600  b. $71,700  c. $70,000  d. $69,300

10. 公司如果買賣交易的賣方，當賣出去的商品有瑕疵而遭退貨時，會收到：
    a. 價項通知單及瑕疵商品  b. 貨方通知單及瑕疵商品  c. 客戶的勉勵  d. 以上皆非
Presented below are a series of unrelated situations.

1. (8%) A machine cost $60,000, has annual depreciation expense of $12,000, and has accumulated depreciation of $30,000 on December 31, 2013. On April 1, 2014, when the machine has a fair value of $18,000, it is exchanged for a similar machine with a fair value of $72,000 and the proper amount of cash is paid.

Instructions:
Prepare all entries that are necessary at April 1, 2014.

2. (20%) At January 1, 2014, the non-trading securities portfolio held by Howe Corporation consisted of the following investments:

- 2,500 ordinary shares of Net purchased for $42 per share.
- 1,500 ordinary shares of Gin purchased for $60 per share.

At December 31, 2014, the fair values per share were Net $36 and Gin $66.

Instructions (請用國際會計準則的作法)
(1) Prepare a schedule showing the cost and fair value of the portfolio at December 31, 2014.
(2) Prepare the adjusting entry to report the portfolio at fair value at December 31, 2014.
(3) If the above portfolio held by Howe Corporation is considered as trading securities, prepare the adjusting entry to report the portfolio at fair value at December 31, 2014.
(4) On January 22, 2015, Howe Corporation sold 1/3 of Gin ordinary shares for $35,000. Prepare the journal entry for the 2015 sale.

3. (8%) Richman Corporation has 120,000 ordinary shares with a $5 par value outstanding. It declared a 10% share dividend on June 1 when the market price per share was $12. The shares were issued on June 30.

Instructions
Prepare the necessary entries for the declaration and payment of the share dividend.

三、(16%) On January 1, 2014, Wenger Corporation is issuing $700,000 of 8%, 5-year bonds when potential bond investors want a return of 10%. Interest is payable semiannually on January 1 and July 1. (Round to the nearest dollar)

<table>
<thead>
<tr>
<th>Present values of $1 factor</th>
<th>Present value of an annuity factor</th>
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<tbody>
<tr>
<td>4%, 5%</td>
<td>4%, 5%</td>
</tr>
<tr>
<td>n=5</td>
<td>0.8219 0.7835</td>
</tr>
<tr>
<td>n=10</td>
<td>0.6756 0.6139</td>
</tr>
</tbody>
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Instructions
(1) Compute the market price (present value) of the bonds.
(2) Wenger Corporation uses the effective-interest method of amortization. Prepare the journal entries that Wenger Corporation would make on January 1, July 1, and December 31, 2014, related to the bond issue.
(3) What is the carry value of the bonds payable at the end of December 31, 2014?
四、(18%) The following items were shown on the statement of financial position of Herman Corporation on December 31, 2014:

Equity:
Share Capital–Ordinary, $5 par value, 360,000 shares authorized; _____ shares issued and _____ outstanding....................$1,650,000
Share Premium–Ordinary......................................................... 165,000
Retained Earnings......................................................................... 750,000
Less: Treasury Shares (15,000 shares) ........................................ (180,000)
Total Equity.............................................................................$2,385,000

Instructions
Complete the following statements and show your computations.
(1) The number of ordinary shares issued was ____________.
(2) The number of ordinary shares outstanding was ____________.
(3) The sales price of the ordinary shares when issued was $__________.
(4) The average issue price of the ordinary shares was $__________.
(5) The cost per treasury share was $__________.
(6) Assuming that 25% of the treasury shares is sold at $20 per share, the balance in the Treasury Shares account would be $__________.