國立聯合大學 100 學年度
管理學院學系轉學生招生考試試題紙
科目：會計學 共 3 頁 可帶計算機

一、選擇題：(30%)

( ) 1. 複合公司於01年初應收帳款餘額為$30,000，當年度赊銷金額為$450,000，其中收現$417,500，
轉銷壞帳$2,500，另收回以前年度所轉銷壞帳$2,000。於01年底該公司採帳齡分析法估計可能無法
收回之應收帳款為$10,000，備抵壞帳餘額$2,000，複合公司當年度應收帳款週轉率為：
a 11.25 次 b 10 次 c 9.5 次 d 8 次

( ) 2. 按上例，複合公司應收帳款收現日數為：
a 32.44 天 b 38.4 天 c 36.5 天 d 45.63 天

( ) 3. 流動比率 4，速動比率 3。如果速動資產為$300,000，請問流動資產為：
a $100,000 b $300,000 c $400,000 d $600,000

( ) 4. 已知銷貨成本$5,600,000，淨銷貨收入$8,600,000，平均應收帳款$1,075,000，平均存貨
$2,240,000，請問公司的營業週期為幾天（假設一年為360天）？
a 162 天 b 189 天 c 144 天 d 45 天

( ) 5. 公司流動比率 2.5，速動比率 1.5，預付費用$150,000，期末存貨$400,000，公司的流動負債
與流動資產分別為：
a $800,000 與 $1,200,000 b $550,000 與 $1,375,000 c $600,000 與 $1,500,000 d $800,000 與 $2,000,000

( ) 6. 流動比率 3.5，速動比率 1.5，存貨為$45,000，預付費用為$20,000，請問營業資金為：
a $81,250 b $32,500 c $48,750 d $113,750

( ) 7. 已知公司之銷貨毛利率為 20%，銷貨成本為 $400,000，可以得知銷貨毛利率為：
a $80,000 b $100,000 c $120,000 d $500,000

( ) 8. 如果一家公司的速動資產為$75000，流動負債亦為$75000，當公司購存貨$25000，則其速動
比率為：
a 1.33 b 1 c 0.8 d 0.75

( ) 9. 公司的流動比率 1.5，為財務人員的你如果想提高流動比率，則應該：
a 向供應商購入商品 b 向融資客戶收現 c 償還帳上之長期負債 d 償還帳上短期負債

( ) 10. 大S公司之流動資產總額為$800,000，營運資金為 $200,000。小S公司之營運資金與大S公
司金額相同，但小S公司之流動資產總額為1,000,000，則哪一家公司之流動性狀況較佳：
a 大S公司 b 小S公司 c 大S公司與小S公司狀況相同 d 不一定，需要更多的資訊才能下判斷
ニ、(20%) Ben Enterprise's bank statement for the month of July showed a balance per bank of $3,150. And the cash balance per book is $2,320. Other information is as follows:

(1) Cash receipts for the last week of July recorded on the company's books were $2,500 but this amount does not appear on the bank statement.
(2) The bank statement shows a debit memorandum for $40 for check printing charges.
(3) Check No. 189 payable to Shangyao Company was written for $230, but recorded in the records for $320.
(4) The total amount of checks still outstanding at July 31 amounted to $2,600.
(5) A check for $350 drawn by Bin Enterprises was included in the bank statement. The check had cleared Ben's account and was deducted by the bank from Ben's balance.
(6) The bank returned an NSF check from a customer for $520.
(7) The bank included a credit memorandum for $2,090 that represents collection of a customer's note by the bank for the company; principal amount of the note was $2,000 and interest was $90.
(8) The bank statement included a debit memorandum regarding an EFT to Pasco Utilities for $540.

Instructions

(a) Prepare a bank reconciliation for Ben Enterprises at July 31(編銀行往來調節表).
(b) Prepare any adjusting entries necessary as a result of the bank reconciliation(作調整分錄).

三、(10%) Please answers the following independently questions:

(1) Schick Company reported cost of goods sold of $192,000 on its 2008 income statement. The company's beginning inventory was $35,000. The ending inventory was valued at $40,000. The Accounts Payable balance at January 1 was $25,000. The December 31 balance in Accounts Payable was $22,000.

Instructions
Compute cash payments to suppliers. (Please show your detail calculation)

(2) Hiller Company had total operating expenses of $135,000 in 2008, which included Depreciation Expense of $25,000. Also during 2008, prepaid expenses decreased by $9,000 and accrued expenses increased by $5,500.

Instructions
Calculate the amount of cash payments for operating expenses in 2008 using the direct method. (Please show your detail calculation)

四、(10%) Terra Firma Company has the following data at December 31, 2010 for its securities:

<table>
<thead>
<tr>
<th>Securities</th>
<th>Cost</th>
<th>Fair Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available-for-sale-stock</td>
<td>$35,000</td>
<td>$38,000</td>
</tr>
<tr>
<td>Fair value through profit or loss-stock</td>
<td>45,000</td>
<td>40,000</td>
</tr>
</tbody>
</table>

1. Please record the necessary entry or entries to adjust the accounts at December 31, 2010 (請用國際會計準則的作法）
2. 請問兩者在財務報表上的表達有何差異，說明之。
Answer the following questions viewing each situation as being independent of the others.

(1) Andy Real Estate signed a six-month note payable in the amount of $100,000 on September 1, 2010. The note requires interest at an annual rate of 12%. What adjusting entry should be made on Dec. 31, 2010? What journal entry should be made when the note is due?

(2) Service revenues of $5,000 were collected in advance on Oct. 1, 2010. By year end 70 percent were still unearned. What adjusting entry should be made on Dec. 31, 2010?

(3) Howard Company paid the weekly payroll on January 2, 2011 by debiting Wages Expense for $45,000. The accountant preparing the payroll entry overlooked the fact that Wages Expense of $27,000 had been accrued at year end on December 31, 2010. What correcting entry should be made on January 2, 2011?

(4) Yan Company purchased computer equipment on July 1, 2010 for $35,000. The company expects to use the equipment for 5 years. It has $1,000 salvage value.
   a) What adjusting journal entry should the company make on Dec. 31, 2010, if the company using straight line method?
   b) What is the book value of the equipment at Dec. 31, 2011?

(5) There was $200 beginning balance of supplies and purchased $2,000 of office supplies during the year. At the end of the year $400 of supplies were on hand. What adjusting entry should be made at the end of the year?

(6) On September 1, 2010, Jane Company purchased a general liability insurance policy for $7,200 to provide coverage for one year. What adjusting entry should be made on Dec. 31, 2010?

(7) Yo-Yo Company completed work on a project during December that was not yet billed to the client. The client will be charged $4,500.