國立聯合大學九十六學年度

管理 學系碩士班、研究所招生考試試題

科目： 會計學 第1頁共3頁

一、(27%)中大公司損益表及部分資產負債表的資料列示如下：

中大公司
損益表
2006年度

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>銷貨</td>
<td>$200,000</td>
</tr>
<tr>
<td>銷貨成本</td>
<td>95,000</td>
</tr>
<tr>
<td>銷貨毛利</td>
<td>$105,000</td>
</tr>
<tr>
<td>營業費用(除折舊及攤銷外)</td>
<td>40,000</td>
</tr>
<tr>
<td>折舊費用</td>
<td>8,000</td>
</tr>
<tr>
<td>攤銷費用</td>
<td>2,000</td>
</tr>
<tr>
<td>淨利</td>
<td>$55,000</td>
</tr>
</tbody>
</table>

流動資產及流動負債當年度的變動如下：

<table>
<thead>
<tr>
<th></th>
<th>增</th>
<th>減</th>
</tr>
</thead>
<tbody>
<tr>
<td>應收帳款</td>
<td></td>
<td>$8,000</td>
</tr>
<tr>
<td>存貨</td>
<td>$5,000</td>
<td></td>
</tr>
<tr>
<td>預付費用</td>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td>預收貨款</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>應付帳款</td>
<td>7,000</td>
<td></td>
</tr>
<tr>
<td>應計負債</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

試作：
(1) 假設中大公司採用直接法，試詳細計算來自營業活動的現金流量為多少？
(2) 假設中大公司採用間接法，試詳細計算來自營業活動的現金流量為多少？

二、(20%)At December 31, 2006, DD Company reported the following information on its balance sheet.

- Accounts receivable .......... $1,000,000
- Less: Allowance for doubtful accounts ....... 50,000

During 2007, the company had the following transactions related to receivables.

(a) Sales on account .......... $3,000,000
(b) Sales returns and allowances ... 100,000
(c) Collection of accounts receivable .................. 2,300,000
(d) Write-offs of accounts receivable deemed uncollectible .... 45,000
(e) Recovery of bad debts previously written off as uncollectible 20,000

Required:
(1) Prepare journal entries to record the above transactions of (d) and (e) using (i) direct write-off method (ii) allowance method. Assume that 1% cash discounts were taken on the collection of accounts receivable.
(2) Prepare the journal entries of bad debts expense for 2007, assuming DD Company decides to estimate its bad debts expense based on (i) 5% of accounts receivable, and (ii) 2% of net credit sales.
(3) Connected to (2), showing the balance sheet presentation of the accounts receivable on Dec. 31, 2007 under (i) and (ii).
(4) Compute the accounts receivable turnover ratio and average collection period in days for the year 2007. (Show your calculations)
三、(30%)請分別回答下列獨立問題:

(一)全球公司於 2006 年 7 月 1 日以 $37,500 買入台積電公司發行面值 $100,000，票面利率 8%之公司債，每年 6/30 及 12/31 付息。假設此債券投資的有效利率為 10%，2007 年底此債券的市價為 $89,000。

試作:
1. 假設全球公司擬將此債券持有到到期日，則全球公司 2006 年 12 月 31 日應報告的債券投資金額為多少?
2. 假設全球公司擬將此債券視為僅供出售債券，則全球公司 2006 年 12 月 31 日應報告的債券投資金額為多少?
3. 假設全球公司擬將此債券視為經常性交易債券，則全球公司 2006 年 12 月 31 日應報告的債券投資金額為多少?

(二)聯合公司 2005 年 10 月 1 日購置機器設備一台成本為 $6,200,000 元，用以生產運動鞋出售。估計機器的經濟耐用年限為 5 年，機器於耐用年限終了日的估計殘值為 $200,000 元。預計該機器的運動鞋總產量為 300,000 雙，2005 及 2006 年分別實際生產運動鞋 18,000 雙及 70,000 雙。

試作:
1. 假設聯合公司採用均數合計法提列折舊，則 2006 年 12 月 31 日資產負債表上機器設備帳面價值為多少?
2. 假設聯合公司採用生產數量法提列折舊，則 2006 年 12 月 31 日資產負債表上機器設備帳面價值為多少?
3. 在(1)的假設情況下，2007 年 1 月 1 日發現機器設備能再用 5 年，且估計殘值為 $240,000。試作 2007 年 12 月 31 日應提列的折舊系數。
4. 在(1)的假設下，2007 年 4 月 1 日聯合公司擬將此舊機器設備交換一部同功能的新型機器設備，此時舊機器的公平市價為 $3,700,000 元。冬山公司將其用來交換一部同功能的機器設備，並付出現金 $500,000 元，試作此交換分錄。

(三) Due to rapid turnover in the accounting department, the following transaction involving intangible assets was improperly recorded by BB Company in 2006. BB developed a new manufacturing process, incurring research and development costs of $95,000. The company also purchased a patent for $27,000. In early January, BB capitalized $122,000 as the cost of the patents. Patent amortization expense of $6,100 was recorded based on a 20-year useful life.

Required:
Prepare journal entries necessary to correct any errors made during 2006. Assume the books have not yet been closed for 2006.
四、(23%)Ivan Enterprise's bank statement for the month of May showed a balance per bank of $3,025. Other information is as follows:

(a) Cash receipts for the last week of May recorded on the company's books were $2,200 but this amount does not appear on the bank statement.
(b) The bank statement shows a debit memorandum for $40 for check printing charges.
(c) Check No. 189 payable to T. Francis Company was written for $230, but recorded in the records for $320.
(d) The total amount of checks still outstanding at May 31 amounted to $2,610.
(e) A check for $325 drawn by Irving Enterprises was included in the bank statement. The check had cleared Ivan's account and was deducted by the bank from Ivan's balance.
(f) The bank returned an NSF check from a customer for $420.
(g) The bank included a credit memorandum for $1,050 that represents collection of a customer's note by the bank for the company; principal amount of the note was $1,000 and interest was $50. Ivan had accrued the interest on the note.

Required:
(1) Prepare a bank reconciliation for Ivan Enterprises at May 31 and calculate the company's Cash balance per book.
(2) Prepare any adjusting entries necessary as a result of the bank reconciliation.