

## 中國文化大學 101 學年度暑假轉學招生考試

系組：國際貿易學系二年級

日期節次：7 月 25 日第 1 節 09:00-10:20

科目：會計學

U-2-1

## 一、選擇題：(40%)

|    |     |  |
|----|-----|--|
| 1  | ( ) | 在權責發生基礎下，下列何者將造成收入增加，但在現金基礎下卻不會造成收入增加？<br>A. 預收貨款。<br>B. 收到存出保證金。<br>C. 現銷商品。<br>D. 客戶賒帳。  |
| 2  | ( ) | 華岡公司 X1 年 1 月 1 日期初存貨 \$40,000，X1 年度之進貨 \$1,200,000，進貨退出 \$60,000，進貨折讓 \$20,000，進貨運費 \$30,000，銷貨 \$100,000，銷貨退回 \$40,000，試問華岡公司 X1 年度可供銷貨商品成本為何？<br>A. \$850,000。<br>B. \$1,020,000。<br>C. \$1,190,000。<br>D. \$980,000。 |
| 3  | ( ) | 華岡公司 X1 年 3 月 31 日帳載銀行存款餘額為 \$40,000，但銀行寄來之對帳單顯示該日之存款餘額為 \$80,000，經核對後發現有下列事項係屬未達帳：在途存款 \$6,000，銀行手續費 \$150、利息收入 \$200、銀行代扣稅款 \$800，請問流通在外之未兌現支票金額為若干？<br>A. \$46,750。<br>B. \$55,750。<br>C. \$30,750。<br>D. \$45,750。   |
| 4  | ( ) | 華岡公司 X1 年期初存貨為 \$20,000，銷貨成本為 \$80,000，本期進貨為 \$100,000，則所作的結帳分錄應包含？<br>A. 借記期初存貨 \$50,000。<br>B. 貸記本期損益 \$90,000。<br>C. 借記進貨 \$100,000。<br>D. 借記期末存貨 \$40,000。   |
| 5  | ( ) | 華岡公司採用定額零用金制度並設置零用金 \$1,600，在撥補日現金餘額 \$120，各項報銷費用憑證 \$1,455，則撥補日零用金分錄應為？<br>A. 貸記現金 \$1,655。<br>B. 借記現金 \$1,655。<br>C. 貸記現金短溢 \$25。<br>D. 借記現金短溢 \$25。   |
| 6  | ( ) | 倘若某公司盤點存貨時高估期末存貨，則該公司當年度會導致？<br>A. 流動資產高估。<br>B. 保留盈餘不變。<br>C. 淨利高估。<br>D. 銷貨毛利高估。   |
| 7  | ( ) | 華岡公司採歷年制，X1 年 6 月 1 日以 \$68,000 購買一部機械設備，估計耐用年限為 4 年，殘值為 \$8,000，採用直線法提列折舊，X3 初機械大修花了 \$14,750，估計耐用年限可增加 2 年，估計新殘值為 \$6,000，請問 X3 年的折舊費用為多少？<br>A. \$16,000。<br>B. \$12,750。<br>C. \$22,750。<br>D. \$12,000。             |
| 8  | ( ) | 試問庫藏股為？<br>A. 保留盈餘的加項。<br>B. 權益的減項。<br>C. 資本公積。<br>D. 投入資本。  |
| 9  | ( ) | 前期損益調整項目應列示於？<br>A. 當年度財務狀況表中。<br>B. 當年度保留盈餘表中。<br>C. 當年度損益表中。<br>D. 當年度財務狀況表附註中。  |
| 10 | ( ) | 以間接法編製現金流量表時，下列何者是本期淨利之加項？<br>A. 應收帳款增加。<br>B. 處分設備利得。<br>C. 應付公司債之折價攤銷。<br>D. 處分投資利益。   |

## 二、計算題：(60%)

題目一：Remington Company had the following select transactions.

試題探  
面印刷

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- Apr. 1, 2011 Accepted Carter Company's 1-year, 12% note in settlement of a £30,000 account receivable.  
 July 1, 2011 Loaned £20,000 cash to David Pratt on a 9-month, 10% note.  
 Dec. 31, 2011 Accrued interest on all notes receivable.  
 Dec. 31, 2011 Assuming that the unadjusted balance in Allowance for Doubtful Accounts is a debit of \$800 and the aging schedule indicates that total estimated bad debts will be \$28,600.  
 Apr. 1, 2012 Received principal plus interest on the Carter note.  
 Apr. 1, 2012 David Pratt dishonored its note: Remington expects it will eventually collect.

**Instructions:**

- A. Prepare journal entries to record the transactions. Remington prepares adjusting entries once a year on December 31. (本小題佔 21 分)  
 B. Prepare the entry to record the dishonor of the note on Apr. 1, 2012, assuming that Remington Company does not expect collection in the future. (本小題佔 3 分)

題目二：Dodd Delivery Company and Hess Delivery Company exchanged delivery trucks on January 1, 2011. Dodd's truck cost \$84,000, had accumulated depreciation of \$69,000, and has a fair value of \$9,000. Hess's truck cost \$63,000, had accumulated depreciation of \$54,000, and has a fair value of \$9,000.

**Instructions:** Journalize the exchange for Dodd Delivery Company. (本題佔 8 分)

題目三(本題 28 分)

A comparative statement of financial position for Mann Company appears below:

MANN COMPANY  
Comparative Statement of Financial Position

|                                    | <u>Dec. 31, 2011</u> | <u>Dec. 31, 2010</u> |
|------------------------------------|----------------------|----------------------|
| <u>Assets</u>                      |                      |                      |
| Equipment                          | € 60,000             | €32,000              |
| Accumulated depreciation—equipment | (20,000)             | (14,000)             |
| Long-term investments              | -0-                  | 18,000               |
| Prepaid expenses                   | 6,000                | 9,000                |
| Inventory                          | 25,000               | 18,000               |
| Accounts receivable                | 18,000               | 14,000               |
| Cash                               | <u>27,000</u>        | <u>10,000</u>        |
| Total assets                       | <u>€116,000</u>      | <u>€87,000</u>       |
| <u>Equity and Liabilities</u>      |                      |                      |
| Share capital-ordinary             | € 40,000             | €23,000              |
| Retained earnings                  | 22,000               | 10,000               |
| Bonds payable                      | 37,000               | 47,000               |
| Accounts payable                   | <u>17,000</u>        | <u>7,000</u>         |
| Total equity and liabilities       | <u>€116,000</u>      | <u>€87,000</u>       |

Additional information:

- Net income for the year ending December 31, 2011 was €27,000.
- Cash dividends of €15,000 were declared and paid during the year.
- Long-term investments that had a cost of €18,000 were sold for €14,000.
- Sales for 2011 were €120,000.

**Instructions:**

Prepare a statement of cash flows for the year ended December 31, 2011, using the indirect method.