

一、 選擇題 (每題三分; 30%)

1. () 會計的主要功用是：
① 僅記載現金收支 ② 僅記載債權及債務 ③ 僅記載收入及費用 ④ 提供財務資料給有關人員作決策之參考。
2. () 文化公司期初資產 \$150,000，負債 \$70,000，期末資產 \$180,000，負債 \$110,000，本期業主未增減資或提取，當年損益為：
① 淨利 \$10,000 ② 淨利 \$70,000 ③ 淨損 \$10,000 ④ 淨損 \$70,000。
3. () 下列各項何者不存在？
① 資產減少與費用增加 ② 資產減少與負債減少 ③ 收益增加與負債減少 ④ 資產增加與業主權益減少。
4. () 物價上漲期間為求銷貨成本與購貨成本相配合，以免虛盈實虧之弊，存貨評價方法應採：
① 後進先出法 ② 先進先出法 ③ 加權平均法 ④ 移動加權平均法。
5. () 成本與市價孰低法，是基於：
① 實現 ② 穩健 ③ 成本 ④ 重要性原則。
6. Internal users of accounting information include all of the following except
 - a. company officers.
 - b. investors.
 - c. marketing managers.
 - d. production supervisors.
7. The first step in solving an ethical dilemma is to
 - a. identify and analyse the principal elements in the situation.
 - b. identify the alternatives.
 - c. recognise an ethical situation and the ethical issues involved.
 - d. weigh the impact of each alternative on various stakeholders.
8. The TC Company has five plants nationwide that cost \$100 million in total. The current market value of the plants is \$300 million. Under the cost principle the plants will be recorded and reported as assets at
 - a. \$100 million.
 - b. \$600 million.
 - c. \$300 million.
 - d. \$200 million.
9. TC Construction signed a long-term construction contract to build a sports stadium for \$300,000,000. During the current year, \$60,000,000 in costs were incurred of an estimated total cost of \$240,000,000 for the project. The amount of income to be recognised in the current year if the percentage-of-completion method is employed is
 - a. \$75,000,000.
 - b. \$48,000,000.
 - c. \$15,000,000.
 - d. \$60,000,000.
10. The going concern principle is inapplicable when
 - a. the business is just starting-up.
 - b. liquidation is imminent
 - c. fair market values are higher than costs.
 - d. net realisable values cannot be obtained.

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二、 計算題

1. 文化公司有關存貨進銷資料如下：(20%)

期初存貨	9,100 單位	@\$4.00
第一批進貨	20,000 單位	@\$4.10
第二批進貨	30,000 單位	@\$4.35
第三批進貨	50,000 單位	@\$4.60
第四批進貨	10,900 單位	@\$5.00
本年銷貨	106,000 單位	

試依：1. 先進先出法；2. 後進先出法；3. 加權平均法計算期末存貨成本。

2. 下列為文化公司本年初之股東權益資料：(20%)

8% 累積非參加特別股，面額 \$100，收回價格 \$110，發行價格 \$120，核准 40,000 股，發行並流通在外 20,000 股，至本年初無積欠股利。

普通股，面額 \$10，發行價格 \$38，核准 100,000 股全部發行並流通在外。

期初保留盈餘 \$560,000，本期淨利 \$200,000，本年度未宣告股利。

試計算年底普通股帳面價值。

3. TC Market Stall does not use a perpetual inventory system. It has a beginning inventory of \$15,000, during the period, purchases were \$70,000; purchase returns, \$2,000; and freight-in \$5,000. A physical count of inventory at the end of the period revealed that \$10,000 was still on hand. The cost of goods sold was ...?..(15%)

4. A firm purchased factory equipment on April 1, 2007 for \$48,000. It is estimated that the equipment will have a \$6,000 residual value at the end of its 10-year useful life. Using the straight-line method of depreciation, the amount to be recorded as depreciation expense at December 31, 2007 is...?...(15%)

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