

系所組：會計學系碩士班

日期節次：99 年 3 月 13 日第 1 節 9:00 -10:30

科目：中級會計學

一、福虎公司會計制度採歷年制，請討論下述情況對其年底財務報表的表達有何影響，並說明理由：

1. 公司將有毒廢料傾倒於淡水河，該河流經某一住宅區，該區居民要求損害賠償，目前訴訟結果尚未定讞。
2. 員工工會決議要求公司採行員工分紅計畫，否則將集體罷工，雙方定於次年 2 月進行磋商。
3. 工會要求無論是否實際休假，均應給予員工定額的休假給付。(10 分)

二、豐富公司於民國 98 年初同意給予某些主管人員認股權，可以每股 25 元的價格認購面值 10 元的普通股 30,000 股，但需至民國 100 年 1 月 1 日才能行使認股權，期限四年，至民國 103 年不行使權利即將消滅。認股權給予日普通股的市價每股 32 元，認股權的公平價值為每股 25 元。

民國 99 年 4 月 1 日因二位主管離職而註銷 2,000 股認股權，當日普通股每股市價為 35 元。民國 100 年 12 月 31 日有 12,000 股的認股權行使認股，當日普通股每股市價為每股 40 元。

試作：該公司民國 98 年、99 年及 100 年有關認股權計畫的分錄。(15 分)

三、安和公司於民國 98 年 1 月 1 日開始營業，並以 180,000 元買入一套設備。在報稅時，公司於 98 年、99 年及 100 年分別申報折舊金額各為 100,000 元、50,000 元及 30,000 元，但帳上則以直線法提列折舊，估計耐用年限 3 年，無殘值。98 年、99 年及 100 年的稅前財務所得分別為 126,000 元、150,000 元及 180,000 元。98 年、99 年及 100 年的稅率分別為 25%、22% 及 20%。折舊是公司稅前財務所得與課稅所得唯一之差異。

試作：該公司民國 98 年、99 年及 100 年所得稅分錄並列示計算過程。(15 分)

四、祥瑞公司在 98 年年初簽訂兩項租賃契約，所有契約在租期屆滿均不移轉所有權，而且扣除履約成本後所有最低租金給付額的現值，在租賃開始日均超過租賃資產公平價值的 75%。以下為各項租約相關資料：

- (1) 甲租約無優惠承購權，租期佔資產經濟年限的 80%。
- (2) 乙租約有優惠承購權租期佔資產經濟年限的 50%。

試作：

- (1) 祥瑞公司對上述租賃契約應如何加以分類？並說明其理由。
- (2) 祥瑞公司在租賃開始日應認列多少負債。(10 分)

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五、(22 分)

甲公司 X9 年 8 月 31 日銀行往來調節表如下：

公司帳上餘額	\$92,000	銀行結單餘額	\$90,400
加：銀行代收票據	3,000	加：在途存款	16,000
減：手續費	(1,400)	減：未兌現支票	(12,800)
正確餘額	<u>\$93,600</u>	正確餘額	<u>\$93,600</u>

9 月份銀行往來資料如下：

	公司帳	銀行帳
支票記錄	\$372,000	\$332,000
存款記錄	352,000	308,000
銀行代收票據	3,000	24,000
銀行手續費	1,400	1,800
存款不足退票	--	6,000

試作：

- (1) 計算 9 月 30 日之在途存款及未兌現支票。(6 分)
- (2) 編製 9 月 30 日銀行往來調節表，調整至正確餘額。(13 分)
- (3) 試作必要之調整分錄。(3 分)

六、(13 分)

乙公司於 X1 年初成立，從未請過會計師查帳。最近聘請會計師查核 X5 年度的財務報表，發現該公司資產負債表上無備抵壞帳帳戶，所有的壞帳均是在帳款沖銷時才承認。已沖銷的壞帳如再收回時，則貸記其他收益。公司的政策是在每年 12 月 31 日，將已經有 3 個月均未收款的帳戶沖銷；其分期付款銷貨契約的付款期限是 2 年。經過會計師建議，乙公司同意自 X5 年度起改用備抵壞帳法，而且壞帳的估計是依過去幾年經驗，採用銷貨百分比法。過去 5 年的統計資料如下表：

銷貨	沖銷之帳款及 所屬之銷貨年度		再收回之帳款及其 所屬銷貨年度	
	(X1 年)			
X1 年 \$100,000	\$550			
	(X1 年)	(X2 年)		(X1 年)
X2 年 250,000	1,500	\$1,000		\$100
	(X1 年)	(X2 年)	(X3 年)	(X2 年)
X3 年 300,000	500	4,000	\$1,300	400
	(X2 年)	(X3 年)	(X4 年)	(X3 年)
X4 年 325,000	1,200	4,500	1,500	500
	(X3 年)	(X4 年)	(X5 年)	(X4 年)
X5 年 275,000	2,700	5,000	1,400	600

X5 年 12 月 31 日應收帳款如下：

來自 X4 年度銷貨	\$ 15,000
來自 X5 年度銷貨	<u>135,000</u>
	<u>\$150,000</u>

根據上述資料，設立「備抵壞帳」帳戶，作其必要的調整分錄。(列示每個項目之計算過程，但不必考慮所得稅。)

七、(15 分)

丙公司於 X1 年初以 \$250,000 購買機器設備一部，估計使用年限為 5 年，殘值為 \$5,000，採用直線法提列折舊。

試作：請分別按下列假設情況作 X3 年折舊分錄。

- (1) 假設 X3 年初，丙公司決定機器設備改採年數合計法。(5 分)
- (2) 假設 X3 年初，丙公司估計機器設備使用年限尚有 5 年(即使用年限共 7 年)。(5 分)
- (3) 假設 X3 年初，丙公司發現機器設備無殘值。(5 分)

系所組：會計學系碩士班

日期節次：99 年 3 月 13 日第 2 節 11:00 -12:30

科目：成本與管理會計

- 一、Standard direct labor hours budgeted by ABC Company for February production were 2,000. Factory overhead at that level was budgeted at \$ 10,000, of which \$ 3,000 is variable. Actual direct labor hours for the month were 1,900. The standard labor hours allowed for actual February production are 2,050. Actual factory overhead for the month was \$ 10,500.

Required:

Compute the spending variance, the variable efficiency variance, and the volume variance, indicating whether the variances are favorable or unfavorable.

※請注意：本題只要寫出最終的答案，不要列出計算或推演過程，共 30 分。

- 二、DEF Company plans to market a new product. Based on its market studies, management estimates that it can sell 5,500 units during the first year. The sales price will be \$ 2 per unit. Variable cost is estimated to be 40% of the sales price. Fixed cost is estimated to be \$ 6,000.

Required:

Compute the break-even point in dollars and in units.

※請注意：本題只要寫出最終的答案，不要列出計算或推演過程，共 10 分。

- 三、GHI Company is considering purchasing a new machine to be used to manufacture a new product, called Penton, which will sell for \$ 25 a unit. Variable manufacturing cost is expected to be \$ 12 for each unit of Penton manufactured, and variable marketing cost is expected to be \$ 3 for each unit sold. The machine being considered can produce 12,000 units a year, all of which the Marketing Department believes can be sold for \$ 25 a unit. The proposed machine will cost \$ 550,000. Although the machine will probably last 10 years, management believes that the product's life cycle will be only 5 years. The salvage value of the new machine at the end of the product's 5-year life cycle is expected to be \$ 125,000. Management does not believe the machine can be used to manufacture any of the company's other products.

Required:

Compute the excess of net pretax cash inflows from all sources over the cost of the machine.

※請注意：本題只要寫出最終的答案，不要列出計算或推演過程，共 10 分。

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科目：成本與管理會計

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1. Culture Company uses normal costing, and manufacturing overhead is applied to work in process on the basis of machine hours. On January 1 of the current year, there were no balances in work-in-process or finished-goods inventories. The following estimates were included in the current year's budget.

Total budgeted manufacturing overhead	\$306,000
Total budgeted hours	51,000

During January, the firm began the following production jobs:

M07	1,200 machine hours
T28	3,000 machine hours
B19	1,800 machine hours

During January, job numbers M07 and T28 were completed, and job number M07 was sold. The actual manufacturing overhead incurred during January was \$38,000.

Required:

- (a) How much manufacturing overhead was applied to production during January? (5 分)
 (b) Prepare a journal entry to prorate the overapplied or underapplied overhead for January among the Work-in-Process inventory, Finished-Goods inventory, and Cost of Goods Sold accounts. (5 分)

2. Weather Instruments assembles products from component parts. It has two departments that process all products. During January, the beginning work in process in the assembly department was half complete as to conversion and 100% complete as to direct materials. The beginning inventory included \$12,000 for materials and \$4,000 for conversion costs. Overhead is applied at the rate of 50% of direct manufacturing labor costs. Ending work-in-process inventory in the assembly department was 40% complete as to conversion and 100% complete as to materials. All spoilage is considered normal and is detected at the end of the process.

Beginning work in process in the finishing department in February was 75% complete as to conversion and ending work in process was 25% converted. Direct materials are added at the end of the process. Beginning inventories included \$16,000 for transferred-in costs and \$10,000 for direct manufacturing labor costs. Overhead in this department is equal to direct manufacturing labor costs. Additional information about the two departments follows:

	<u>Assembly(Jan.)</u>	<u>Finishing(Feb.)</u>
Beginning work-in-process units	20,000	24,000
Units started this period	40,000	?
Units transferred this period	50,000	54,000
Ending work-in-process units	8,000	20,000
Material costs added	\$44,000	\$28,000
Direct manufacturing labor	\$16,000	\$24,000

Required:

Prepare a production cost worksheet using weighted-average for the assembly department and FIFO for the finishing department. (20 分)

3. Cocoa Pet Corporation manufactures two models of grooming stations, a standard and a deluxe model. The following activity and cost information has been compiled:

<u>Product</u>	<u>Number of Setups</u>	<u>Number of Components</u>	<u>Number of Direct Labor Hours</u>
Standard	3	30	650
Deluxe	7	50	150
Overhead costs	\$20,000	\$60,000	

Required:

- (a) Assume a traditional costing system applies the \$80,000 of overhead costs based on direct labor hours, what is the total amount of overhead costs assigned to the standard model? (10分)
 (b) Assume that an activity-based costing system is used and that the number of setups and the number of components are identified as the activity-cost drivers for overhead, what is the total amount of overhead costs assigned to the standard model? (10分)