

組：會計學系二年級

日期節次：7 月 29 日第 3 節 13:30-14:50

科目：會計學（一） (82-146)

選擇題：(30%)

- 以現金支付上年度年終獎金：  
(A)會減少上期費用 (B)會減少本期業主權益 (C)會增加本期業主權益  
(D)會減少本期帳列負債
- 三義商店甲、乙、丙合夥人資本各為\$30,000，約定損益分配率為5：3：2，茲因故解散，經變產還債後，尚餘現金\$40,000，問乙可返還現金：  
(A)\$90,000 (B)\$10,000 (C)\$15,000 (D)\$30,000
- 甲公司以\$1,300,000購買礦山一座，另支付開發成本\$400,000，估計總蘊藏量為1,000,000噸，預計開採完畢後土地殘值\$200,000。若第一年生產200,000噸，除折耗外，另支付人工成本\$350,000及其他開採費用\$150,000。該年出售100,000噸，每噸售價\$8，則第一年認列的銷貨成本為：  
(A)\$150,000 (B)\$300,000 (C)\$400,000 (D)\$800,000
- 甲公司以汽車(成本\$125,000，累計折舊\$37,500，公平價值\$80,000)並支付現金\$25,000，交換機器設備(成本\$250,000，累計折舊\$150,000)，則甲公司應認列資產交換損益為：  
(A)利益\$5,000 (B)損失\$7,500 (C)損失\$5,000 (D)利益\$7,500
- 利華公司 08 年度的期初存貨為\$50,000，期末存貨為\$40,000，而當年度的存貨週轉率為10次，則當年度的進貨及銷貨成本依次為：  
(A)\$440,000 及 \$460,000 (B)\$440,000 及 \$450,000 (C)\$460,000 及 \$450,000  
(D)\$420,000 及 \$460,000
- The interest charged on a \$100,000 note payable, at the rate of 6%, on a 90-day note would be  
(A)\$6,000. (B)\$3,333. (C)\$1,500. (D)\$500.
- A truck was purchased for \$18,000 and it was estimated to have a \$3,000 salvage value at the end of its useful life. Monthly depreciation expense of \$250 was recorded using the straight-line method. The annual depreciation rate is  
(A)25%. (B)2%. (C)16%. (D)20%.
- At December 31, 2010, before any year-end adjustments, Bollis Company's Prepaid Insurance account had a balance of \$2,700. It was determined that \$1,000 of the Prepaid Insurance had expired. The adjusted balance for Insurance Expense for the year would be:  
(A)\$1,000. (B)\$1,700. (C)\$2,700. (D)\$1,400.
- Common Stock Dividends Distributable is classified as a(n)  
(A)asset account. (B)stockholders' equity account. (C)expense account.  
(D)liability account.
- Using the percentage of receivables method for recording bad debts expense, estimated uncollectible accounts are \$25,000. If the balance of the Allowance for Doubtful Accounts is \$8,000 debit before adjustment what is the balance after adjustment?  
(A)\$25,000 (B)\$8,000 (C)\$33,000 (D)\$17,000

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二、計算題：(70%)

1. The comparative balance sheets for Gallup Company appear below:

**GALLUP COMPANY**  
Comparative Balance Sheet

	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
<u>Assets</u>		
Cash	\$ 28,000	\$13,000
Accounts receivable	18,000	14,000
Prepaid expenses	7,000	9,000
Inventory	25,000	15,000
Long-term investments	-0-	18,000
Equipment	60,000	30,000
Accumulated depreciation-equipment	<u>(18,000)</u>	<u>(14,000)</u>
<b>Total assets</b>	<b><u>\$120,000</u></b>	<b><u>\$85,000</u></b>
<u>Liabilities and Stockholders' Equity</u>		
Accounts payable	\$ 25,000	\$ 7,000
Bonds payable	37,000	45,000
Common stock	40,000	23,000
Retained earnings	<u>18,000</u>	<u>10,000</u>
<b>Total liabilities and stockholders' equity</b>	<b><u>\$120,000</u></b>	<b><u>\$85,000</u></b>

Additional information:

1. Net income for the year ending December 31, 2010, was \$25,000.
2. Cash dividends of \$17,000 were declared and paid during the year.
3. Long-term investments that had a book value of \$18,000 were sold for \$16,000.
4. Sales for 2010 are \$120,000.

**Instructions**

1. Prepare a statement of cash flows for the year ended December 31, 2010, using the indirect method.(20%)
2. Compute the following cash based ratios:
  - (a) Current cash debt coverage ratio(5%)
  - (b) Cash debt coverage ratio (5%)

2. 安信公司於 X4 年 7 月 1 日發行五年期，年利率 10% 之公司債 \$5,000,000，每年 6 月 30 日及 12 月 31 日各付息一次，因發行時市場利率與票面利率不同，該公司債未能按照面額發行，該公司對債券溢價或折價採用有效利率法攤銷，現知該公司債 X4 年 12 月 31 日及 X5 年 6 月 31 日之攤銷金額分別為 \$27,920 及 29,595，試作
  - (1) 計算該公司債之有效利率。(5%)
  - (2) 計算該公司債發行所得金額。(5%)
  - (3) 作 X5 年 12 月 31 日支付利息之分錄。(10%)

3. The December 31, 2009, balance sheet of the Kramer Company had Accounts Receivable of \$650,000 and a credit balance in Allowance for Doubtful Accounts of \$33,000. During 2010, the following transactions occurred: sales on account \$1,420,000; sales returns and allowances, \$100,000; collections from customers, \$1,250,000; accounts written off, \$35,000; previously written off accounts of \$5,000 were collected.

**Instructions**

- (a) Journalize the 2010 transactions.(18%)
- (b) If the company uses the percentage of receivables basis to estimate bad debt expense and determines that uncollectible accounts are expected to be 6% of accounts receivable, what is the adjusting entry at December 31, 2010?(2%)