

國立臺北大學 109 學年度日間學士班暨進修學士班轉學生招生考試試題

學制系級：會計學系日間學士班 2 年級

科目：會計學

第1頁 共4頁

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* 中文題目請用中文作答，英文題目請用英文作答。

* 第二、三題請依題目所列作答表格繪製於答案卷上作答，未依題目要求格式作答者不予計分。

一、(16%)

Taipei Company's comparative statements of financial position are presented below.

	December 31	
	2019	2018
Cash	\$ 11,500	\$ 17,500
Accounts receivable	25,800	22,500
Investments	25,200	16,000
Equipment	60,000	70,000
Accumulated depreciation	<u>(14,000)</u>	<u>(10,000)</u>
Total	<u>\$108,500</u>	<u>\$116,000</u>
Accounts payable	\$ 15,000	\$ 11,500
Bonds Payable	10,000	30,000
Share capital-ordinary	50,000	45,000
Retained earnings	<u>33,500</u>	<u>29,500</u>
Total	<u>\$108,500</u>	<u>\$116,000</u>

Additional information:

1. Net income was \$20,000. Dividends declared and paid were \$16,000.
2. Equipment which cost \$10,000 and had accumulated depreciation of \$3,200 was sold for \$3,600.
3. All other changes in non-current account balances had a direct effect on cash flows, except the change in accumulated depreciation.

Instructions

I. Compute net cash provided (used) by:

- i. Operating activities.
- ii. Investing activities.
- iii. Financing activities.

II. Compute free cash flow.

二、(24%)

Suppose you are the internal auditor of Taipei Company. While reviewing the company's records for 2018 and 2019, you discover that no adjustments have yet been made for the items listed below.

Items:

1. Interest income of \$15,000 was not accrued at the end of 2018. It was recorded when received in March 2019.
2. A equipment costing \$9,000 was expensed when purchased on September 1, 2018. It is expected to have a 6-year life with no residual value. The company typically uses straight-line depreciation for all fixed assets.
3. Research costs of \$36,000 were incurred early in 2018. They were capitalized and were to be amortized over a 6-year period. Amortization of \$6,000 was recorded for 2018 and \$6,000 for 2019.

試題隨卷繳交

接背面

國立臺北大學 109 學年度日間學士班暨進修學士班轉學生招生考試試題

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科 目：會計學

第2頁 共4頁

可 不可使用計算機

4. On February 1, 2018, Taipei leased a machine for 6 years at a monthly rental of \$9,000. On that date, the company paid the following amounts, which were expensed when paid.

Security deposit	\$72,000
First month's rent	9,000
Last month's rent	<u>9,000</u>
	<u>\$90,000</u>

5. The company received \$32,000 from a customer at the beginning of 2018 for services that it is to perform evenly over a 4-year period beginning in 2018. None of the amount received was reported as unearned revenue at the end of 2018.

6. Merchandise inventory costing \$20,000 was in the warehouse at December 31, 2018, but was incorrectly omitted from the physical count at that date. Taipei company uses the periodic inventory method.

Instructions

Indicate the effect of any errors on the net income figure reported on the income statement for the year ending December 31, 2018, and the retained earnings figure reported on the statement of financial position at December 31, 2019. Assume all amounts are material and ignore income tax effects. **Using the following format**, enter the appropriate dollar amounts in the appropriate columns. Consider each item independent of the other items. It is not necessary to total the columns on the grid.

Item	Net Income for 2018		Retained Earnings at 12/31/19	
	Understated	Overstated	Understated	Overstated

三、填充題 (60%)

以下各小題狀況各自獨立，請以下列格式填入答案，**未依格式填答不予計分。**

(1)		(7)	
(2)		(8)	
(3)		(9)	
(4)		(10)	
(5)		(11)	
(6)		(12)	

1. 台北公司所有存貨於 2019 年 7 月 1 日遭火災損毀，該公司採定期盤存制記錄存貨，最近一次實地盤點存貨是在去年 12 月 31 日，因此必須估計 7 月 1 日之存貨價值以請求賠償。下列為 2018 年度部分綜合損益表與其他資料。

台北公司			
綜合損益表部分			
2018 年度			
銷貨收入			\$970,000
銷貨成本			
期初存貨	\$ 450,000		
本期進貨	<u>720,000</u>		
可供銷售商品	\$1,170,000		
成本			
減：期末存貨	<u>(475,000)</u>	<u>(695,000)</u>	
銷貨毛利			<u>\$ 275,000</u>

試題隨卷繳交

接下頁

國立臺北大學 109 學年度日間學士班暨進修學士班轉學生招生考試試題

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第3頁 共4頁

可 不可使用計算機

其他資料：

(a) 2019 年 7 月 1 日發現 2018 年度損益表漏列 2018 年 12 月 31 日的一筆銷貨 \$30,000，此項交易被誤記為發生於次年初之交易，同時此項交易的商品成本 \$25,000 亦錯誤地包括於 2018 年 12 月 31 日的存貨數額中。

(b) 2018 年購入辦公設備 \$20,000，被誤記為進貨。

(c) 2019 年 1 月 1 日至 7 月 1 日之部分有關資料如下：

銷貨	\$650,000
銷貨退回與折讓	7,500
進貨	425,000
進貨運費	30,000
進貨退出	5,000

試求：

- I. 所適用之毛利率 (1)
- II. 失火日之存貨價值 (2)

2. 台北公司於 2018 年 1 月 1 日發行 10 年期，票面利率 10%，面額 \$1,000 的公司債。該公司因故延遲至 7 月 1 日才出售公司債，共得款 \$937。台北公司於每年的 1 月 1 日付息，市場利率為 12%。

試求台北公司：

- I. 2018 年度應付公司債的利息費用 (3)
- II. 2018 年底應付公司債的帳面金額 (4)
- III. 2019 年度應付公司債的利息費用 (5)
- IV. 2019 年底應付公司債的帳面金額 (6)

(答案請四捨五入至小數點第二位)

3. 台北公司於 2019 年 1 月 1 日以每股 \$25 投資三峽公司 2,000,000 股，占該公司股權 25%，購買時並支付手續費用 \$100,000，三峽公司 2019 年度之淨利為 \$20,000,000，預計發放之現金股利為每股 \$1.6，股票股利為每股 \$1.2，除息日在 2020 年 1 月 10 日。

試求：

台北公司長期股權投資於 2019 年 12 月 31 日之帳面金額 (7)

4. 台北公司採應收帳款餘額百分比法提列呆帳，所採用之呆帳率每年均固定，2019 年度與銷貨、應收帳款相關之資料如下：

- (a) 年初應收帳款餘額 \$200,000。
- (b) 賒銷 \$770,000，付款條件 2/10, n/40。
- (c) 銷貨退回 \$20,000。
- (d) 帳款收現 \$655,000 (包含已沖銷呆帳收回 \$5,000)，今年度賒銷之 90% 在折扣期間收款。
- (e) 沖銷呆帳 \$10,000。
- (f) 年底提列呆帳 \$8,825。
- (g) 本年底備抵呆帳餘額比去年底多 \$3,825。

試求：

- I. 2019 年初備抵呆帳餘額 (8)
- II. 台北公司呆帳率 (9)

試題隨卷繳交

接背面

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科 目：會計學

第4頁 共4頁

可 不可使用計算機

5. Taipei Company uses the retail inventory method. The following information is available for the current year.

	<u>Cost</u>	<u>Retail</u>
Beginning inventory	\$ 79,000	\$125,000
Purchases	300,000	415,000
Freight-in	10,200	—
Employee discounts	—	2,000
Net markups	—	20,000
Net markdowns	—	15,000
Sales	—	393,000

Instructions

- I. If the ending inventory is to be valued at approximately lower-of-average-cost-or-net realizable value, the cost ratio should be (10)
- II. The ending inventory at retail should be (11)
- III. The approximate cost of the ending inventory by the conventional retail method is (12)

試題隨卷繳交