

國立臺北大學 103 學年度學士班暨進修學士班轉學生招生考試試題

系 別：會計學系、財政學系學士班暨進修學士班 2 年級

考試時間：80 分鐘

科 目：會計學

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可 不可 使用計算機

一、Hartman, Inc. has prepared the following comparative statement of financial position for 2013 and 2014:

	<u>2014</u>	<u>2013</u>
Cash	\$ 45,000	\$ 24,000
Accounts receivable	21,000	17,000
Inventory	30,000	18,000
Prepaid expenses	9,000	14,000
Equipment	85,000	78,000
Accumulated depreciation—equipment	(26,000)	(24,000)
Patent	<u>49,000</u>	<u>67,000</u>
Total assets	<u>\$ 213,000</u>	<u>\$ 194,000</u>
Accounts payable	\$ 17,000	\$ 25,000
Accrued liabilities	9,000	6,000
Income taxes payable	13,000	19,000
Bonds payable	38,000	42,000
Share capital—ordinary	72,000	55,000
Share premium—ordinary	18,000	13,000
Retained earnings	<u>46,000</u>	<u>34,000</u>
Total equity and liabilities	<u>\$ 213,000</u>	<u>\$ 194,000</u>

The income statement for 2014 is as follows:

Sales revenue	\$ 720,000
Cost of goods sold	<u>580,000</u>
Gross profit	140,000
Operating expenses	<u>85,000</u>
Income from operations	55,000
Gain on disposal of equipment	7,000
Interest expense (operating activity)	<u>12,000</u>
Income before income taxes	50,000
Income tax expense	<u>15,000</u>
Net income	<u>\$ 35,000</u>

The following additional data were provided:

- a. Cash dividends were declared and paid during the year (financing activity).
- b. All other changes in non-current account balances had a direct effect on cash flows, except the change in Accumulated depreciation and Patent.
- c. During the year, equipment was sold for cash. This equipment cost \$28,000 originally and had a book value of \$11,000 at the time of sale.
- d. All sales and purchases are on account.
- e. Accounts payable pertain to merchandise suppliers.

Instructions : (25%)

1. Prepare the operating activities section of the statement of cash flows for 2014. Use the indirect method.
2. Compute cash payments to suppliers.
3. Compute cash payments for operating expenses.
4. Prepare the investing activities section of the statement of cash flows for 2014.
5. Prepare the financing activities section of the statement of cash flows for 2014.

試題隨卷繳交

接背面

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二、甲公司於 X5 年 1 月 1 日以 \$720,000 購買一機器設備，採直線法折舊，耐用年限 8 年，無殘值。

X5 年年底機器設備的公允價值為 \$700,000。X6 年年底因新技術的發展，機器設備的公允價值為 \$500,000，若出售該設備的直接銷售成本為 \$80,000，而估計該設備使用價值為 \$480,000。

試問(25%)

1. 若該設備後續衡量採成本模式，X6 年應認列的減損(impairment)損失為多少？
2. 若該設備後續衡量採重估價(reevaluation)模式，(a) X5 年應認列之「其他綜合損益—重估價」為多少？(b) X6 年年底的折舊費用為多少？並按(c)消除成本法(假設 X5 年亦採用消除成本法)，(d)等比例重編法(假設 X5 年亦採用等比例重編法)作 X6 年重估價分錄。

三、Abott Ltd. issues \$315,000 of 4%, 15-year bonds dated January 2, 2014, that pay interest semiannually on June 30 and December 31. They are issued at \$253,263, and their market rate is 6% at the issue date. Abott Ltd. applies effective interest method for amortization of bonds.

Required:

1. Prepare the January 2, 2014, journal entry to record the bonds' issuance. (5%)
2. Determine the total bond interest expense to be recognized over the bonds' life. (5%)
3. Prepare the journal entries to record the first two interest payments. (10%)

四、Clark Enterprises, which began operations in 2013, invests in long-term available-for-sale securities. Following is a series of transactions and events involving its long-term investment activities.

2013

- Mar. 10 Purchased 1,000 shares of Apple at \$23.00 per share plus \$240 commission.
- Apr. 7 Purchased 1,300 shares of Ford at \$46.20 per share plus \$225 commission.
- Sept. 1 Purchased 1,500 shares of Polaroid at \$25.00 per share plus \$195 commission.
- Dec. 31 Per share market values for stocks in the portfolio are: Apple, \$24.00; Ford, \$42.00; Polaroid, \$27.00.

2014

- Apr. 26 Sold 1,300 shares of Ford at \$44.00 per share less a \$250 commission.
- June 2 Purchased 1,800 shares of Duracell at \$19.25 per share plus a \$235 commission.
- June 14 Purchased 600 shares of Sears at \$22.50 per share plus a \$470 commission.
- Nov. 27 Sold 1,500 shares of Polaroid at \$29 per share less a \$198 commission.
- Dec. 31 Per share market values for stocks in the portfolio are: Apple, \$26.00; Duracell, \$18.00; Sears, \$25.00.

Required

1. Determine the (a) total costs, (b) total market adjustments, and (c) total market values for the portfolio of long-term available-for-sale securities at each year-end. (18%)
2. Determine (a) the realized gains and losses and (b) the unrealized gains or losses for the portfolio of long-term available-for-sale securities at each year-end. (12%)

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