

## 臺灣綜合大學系統 105 學年度學士班轉學生聯合招生考試試題

科目名稱	會計學	類組代碼	B02
		科目碼	B0292
※本項考試依簡章規定各考科均「不可以」使用計算機		本試題共計 5 頁	
There are 25 multiple choice questions worth 4 points each. Please choose the best answer for each of the following.			
<p>1. Which one of the following is <i>not</i> an external user of accounting information?</p> <p>A) Regulatory agencies.  B) Customers.  C) Investors.  D) All of these are external users.</p> <p>2. The process of recording transactions has become more efficient because</p> <p>A) fewer events can be quantified in financial terms.  B) computers are used in processing business events.  C) more people have been hired to record business transactions.  D) business events are recorded only at the end of the year.</p> <p>3. Yang Company began the year with equity of \$217,000. During the year, Yang issued ordinary shares for \$294,000, recorded expenses of \$840,000, and paid dividends of \$56,000. If Yang's ending equity was \$531,000, what was the company's revenue for the year?</p> <p>A) \$860,000.  B) \$916,000.  C) \$1,154,000.  D) \$1,210,000.</p> <p>4. Basic steps in the recording process include all of the following except:</p> <p>A) Transfer the journal information to the appropriate account in the statement of financial position.  B) Analyze each transaction for its effect on the accounts.  C) Enter the transaction information in a journal.  D) All of the choices are correct regarding the basic steps in the recording process.</p> <p>5. Which statement is correct?</p> <p>A) As long as a company consistently uses the cash basis of accounting, IFRS allow its use.  B) The use of the cash basis of accounting violates both the revenue recognition and expense recognition principles.  C) The cash basis of accounting is objective because no one can be certain of the amount of revenue until the cash is received.  D) As long as management is ethical, there are no problems with using the cash basis of accounting.</p> <p>6. Which of the following reflect the balances of prepayment accounts prior to adjustment?</p> <p>A) Statement of financial position accounts are understated and income statement accounts are understated.  B) Statement of financial position accounts are overstated and income statement accounts are overstated.  C) Statement of financial position accounts are overstated and income statement accounts are understated.  D) Statement of financial position accounts are understated and income statement accounts are overstated.</p> <p>7. Cindy Company purchased a computer system for \$5,400 on January 1, 2016. The company expects to use the computer system for 3 years. It has no residual value. Monthly depreciation expense on the asset is:</p> <p>A) \$0.</p>			

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<p>B) \$150. C) \$1,800. D) \$5,400.</p> <p>8. A double rule applied to accounts in the ledger during the closing process implies that: A) the account is an income statement account. B) the account is a statement of financial position account. C) the account balance is not zero. D) a mistake has been made, since double ruling is prescribed.</p> <p>9. Giant Bike Company received a \$940 check from a customer for the balance due. The transaction was erroneously recorded as a debit to Cash \$490 and a credit to Service Revenue \$490. The correcting entry is: A) debit Cash, \$940; credit Accounts Receivable, \$940. B) debit Cash, \$450 and Accounts Receivable, \$490; credit Service Revenue, \$940. C) debit Cash, \$450 and Service Revenue, \$490; credit Accounts Receivable, \$940. D) debit Accounts Receivable, \$940; credit Cash, \$450 and Service Revenue, \$490.</p> <p>10. The credit terms offered to a customer by a business firm are 2/10, n/30, which means that: A) the customer must pay the bill within 10 days. B) the customer can deduct a 2% discount if the bill is paid between the 10th and 30th day from the invoice date. C) the customer can deduct a 2% discount if the bill is paid within 10 days of the invoice date. D) two sales returns can be made within 10 days of the invoice date and no returns thereafter.</p> <p>11. Taichung Inc. took a physical inventory at the end of the year and calculated that £1,650,000 of goods were on hand. Bellingham determined that £25,000 of goods were in transit. The goods were shipped f.o.b. shipping point and were received two days after the inventory count. The company also had £275,000 of goods out on consignment. What amount should Taichung report for inventory on its statement of financial position? A) £1,350,000. B) £1,650,000. C) £1,950,000. D) £1,925,000.</p> <p>12. In preparing its bank reconciliation for the month of April 2016, Frank, Inc. has available the following information.</p> <table data-bbox="277 1749 1107 1935" style="margin-left: 40px;"> <tr> <td>Balance per bank statement, 4/30/16</td> <td style="text-align: right;">\$39,140</td> </tr> <tr> <td>NSF check returned with 4/30/16 bank statement</td> <td style="text-align: right;">450</td> </tr> <tr> <td>Deposits in transit, 4/30/16</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Outstanding checks, 4/30/16</td> <td style="text-align: right;">5,200</td> </tr> <tr> <td>Bank service charges for April</td> <td style="text-align: right;">20</td> </tr> </table> <p>What should be the adjusted cash balance at April 30, 2016? A) \$39,370. B) \$38,940. C) \$38,490. D) \$38,470.</p>				Balance per bank statement, 4/30/16	\$39,140	NSF check returned with 4/30/16 bank statement	450	Deposits in transit, 4/30/16	5,000	Outstanding checks, 4/30/16	5,200	Bank service charges for April	20
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<p>13. Using the allowance method, the uncollectible accounts for the year is estimated to be \$28,000. If the balance for the Allowance for Doubtful Accounts is a \$7,000 debit before adjustment, what is the amount of bad debts expense for the period?</p> <p>A) \$7,000 B) \$21,000 C) \$28,000 D) \$35,000</p> <p>14. The cost of land does <i>not</i> include</p> <p>A) real estate brokers' commission. B) annual property taxes. C) accrued property taxes assumed by the purchaser. D) title fees.</p> <p>15. Jeff Company acquires a piece of land on which it intends to build a factory to produce its primary product. The land is listed for sale at \$230,000, but Jeff Company's real estate broker is able to negotiate a sales price of \$210,000. The land contains an old office building that is razed at a cost of \$12,500 (\$14,500 in costs less \$2,000 proceeds from salvaged materials). Jeff Company pays a commission to the real estate broker of \$11,500 and an attorney's fee of \$3,000. On its statement of financial position at December 31, 2016, what amount will Jeff Company record as the cost of the land?</p> <p>A) \$244,500 B) \$222,500 C) \$237,000 D) \$257,000</p> <p>16. Which of the following is usually <i>not</i> an accrued liability?</p> <p>A) Interest payable B) Wages payable C) Taxes payable D) Notes payable</p> <p>17. A ¥600,000,000 bond was retired at 98 when the carrying value of the bond was ¥592,000,000. The entry to record the retirement would include a</p> <p>A) gain on bond redemption of ¥8,000,000. B) loss on bond redemption of ¥8,000,000. C) loss on bond redemption of ¥4,000,000. D) gain on bond redemption of ¥4,000,000.</p> <p>18. The entry to record an installment payment on a long term note payable is</p> <p>A) Mortgage Notes Payable     Cash B) Interest Expense     Cash C) Mortgage Notes Payable     Interest Expense     Cash D) Bonds Payable</p>			

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<p style="text-align: center;">Cash</p> <p>19. A typical organization chart showing delegation of authority would show</p> <p>A) shareholders delegating to the board of directors.  B) the board of directors delegating to shareholders.  C) the chief executive officer delegating to the board of directors.  D) the controller delegating to the chief executive officer.</p> <p>20. Comparisons can be made on each of the following bases <i>except</i></p> <p>A) industry averages.  B) intercompany basis.  C) intracompany basis.  D) Each of these is a basis for comparison.</p> <p>21. Givenchy, Inc. has 25,000 shares of 6%, £100 par value, noncumulative preference shares and 50,000 ordinary shares with a £1 par value outstanding at December 31, 2016. There were no dividends declared in 2015. The board of directors declares and pays a £250,000 dividend in 2016. What is the amount of dividends received by the common shareholders in 2016?</p> <p>A) £0  B) £150,000  C) £250,000  D) £100,000</p> <p>22. If a short-term debt investment is sold, the Investment account is</p> <p>A) credited for the book value of the bonds at the sale date.  B) credited for the cost of the bonds at the sale date.  C) credited for the fair value of the bonds at the sale date.  D) debited for the cost of the bonds at the sale date.</p> <p>23. TSMC has the following information available:</p> <table style="margin-left: 40px;"> <tr> <td>Net Income</td> <td style="text-align: right;">\$25,000</td> </tr> <tr> <td>Cash Provided by Operations</td> <td style="text-align: right;">31,000</td> </tr> <tr> <td>Cash Sales</td> <td style="text-align: right;">65,000</td> </tr> <tr> <td>Capital Expenditures</td> <td style="text-align: right;">11,000</td> </tr> <tr> <td>Dividends Paid</td> <td style="text-align: right;">3,000</td> </tr> </table> <p>What is TSMC's free cash flow?</p> <p>A) \$28,000  B) \$20,000  C) \$17,000  D) \$11,000</p> <p>24. The following data are available for Sunny Corporation.</p> <table style="margin-left: 40px;"> <tr> <td>Net income</td> <td style="text-align: right;">\$300,000</td> </tr> <tr> <td>Depreciation expense</td> <td style="text-align: right;">60,000</td> </tr> <tr> <td>Dividends paid</td> <td style="text-align: right;">90,000</td> </tr> <tr> <td>Gain on sale of land</td> <td style="text-align: right;">15,000</td> </tr> <tr> <td>Decrease in accounts receivable</td> <td style="text-align: right;">30,000</td> </tr> </table>				Net Income	\$25,000	Cash Provided by Operations	31,000	Cash Sales	65,000	Capital Expenditures	11,000	Dividends Paid	3,000	Net income	\$300,000	Depreciation expense	60,000	Dividends paid	90,000	Gain on sale of land	15,000	Decrease in accounts receivable	30,000
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Decrease in accounts payable		45,000	
Net cash provided by operating activities is:			
A) \$240,000.			
B) \$330,000.			
C) \$360,000.			
D) \$420,000.			
25. ACER Company reported the following on its income statement:			
Income before income taxes		\$600,000	
Income tax expense		<u>150,000</u>	
Net income		<u>\$450,000</u>	
An analysis of the income statement revealed that interest expense was \$60,000. ACER Company's			
times interest earned was			
A) 10 times.			
B) 11 times.			
C) 8.5 times.			
D) 7.5 times.			