

臺灣綜合大學系統 108 學年度學士班轉學生聯合招生考試試題

科目名稱	初級會計學	類組代碼	B21
		科目碼	B2191
※本項考試依簡章規定各考科均「不可以」使用計算機		本科試題共計 4 頁	
<p>一、選擇題（共 15 題，每題 3 分，合計 45 分；單選，請選擇最適之答案）： 請於答案卷上作答，否則不予計分</p>			
<p>1.( ) Which of the following is the most appropriate and modern definition of accounting?  A) The information system that identifies, records, and communicates the economic events of an organization to interested users  B) A means of collecting information  C) The interconnected network of subsystems necessary to operate a business  D) Electronic collection, organization, and communication of vast amounts of information</p>			
<p>2.( ) Which of the following is not a satisfactory statement of the accounting equation?  A) Assets = Stockholders' Equity - Liabilities.  B) Assets = Liabilities + Stockholders' Equity.  C) Assets - Liabilities = Stockholders' Equity.  D) Assets - Stockholders' Equity = Liabilities.</p>			
<p>3.( ) Under a perpetual inventory system, which accounts would be closed to income summary with credits?  A) sales discounts and sales revenue  B) sales returns and allowances, sales revenue and inventory  C) sales revenue and cost of goods sold  D) sales discounts, sales returns and allowances and cost of goods sold</p>			
<p>4.( ) Deposits in transit  A) have been recorded on the company's books but not yet by the bank.  B) have been recorded by the bank but not yet by the company.  C) have not been recorded by the bank or the company.  D) are customers' checks that have not yet been received by the company.</p>			
<p>5.( ) The Allowance for Doubtful Accounts is necessary because  A) when recording uncollectible accounts expense, it is not possible to know which specific accounts will not pay.  B) uncollectible accounts that are written off must be accumulated in a separate account.  C) a liability results when a credit sale is made.  D) management needs to accumulate all the credit losses over the years.</p>			
<p>6.( ) Which one of the following items is not a consideration when recording periodic depreciation expense on plant assets?  A) Salvage value  B) Estimated useful life  C) Cash needed to replace the plant asset  D) Cost</p>			
<p>7.( ) The current portion of long-term debt should  A) be paid immediately.  B) be reclassified as a current liability.  C) be classified as a long-term liability.  D) not be separated from the long-term portion of debt.</p>			
<p>8.( ) The relationship between current assets and current liabilities is  A) useful in determining income.  B) useful in evaluating a company's liquidity.  C) called the matching principle.  D) useful in determining the amount of a company's long-term debt.</p>			

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- 9.( ) Goodwill can be recorded
- A) when customers keep returning because they are satisfied with the company's products.
  - B) when the company acquires a good location for its business.
  - C) when the company has exceptional management.
  - D) only when there is an exchange transaction involving the purchase of an entire business.
- 10.( ) A characteristic of a plant asset is that it is
- A) intangible.
  - B) used in the operations of a business.
  - C) held for sale in the ordinary course of the business.
  - D) not currently used in the business but held for future use.
- 11.( ) Secured bonds are bonds that
- A) are in the possession of a bank.
  - B) can be converted into common stock.
  - C) have specific assets of the issuer pledged as collateral.
  - D) mature in installments.
- 12.( ) The present value of a bond is also known as its
- A) face value.
  - B) market price.
  - C) future value.
  - D) deferred value.
- 13.( ) When bonds are issued at a premium, the total interest cost of the bonds over the life of the bonds is equal to the amount of
- A) interest paid over the life of the bond.
  - B) interest paid over the life of the bond plus the amount of premium at sale point.
  - C) interest paid over the life of the bond minus the amount of premium at sale point.
  - D) premium at sale point.
- 14.( ) If no-par stock is issued without a stated value, then
- A) the par value is automatically \$1 per share.
  - B) the entire proceeds are considered to be legal capital.
  - C) there is no legal capital.
  - D) the corporation is automatically in violation of its state charter.
- 15.( ) Generally, the most important category on the statement of cash flows is cash flows from
- A) operating activities.
  - B) investing activities.
  - C) financing activities.
  - D) significant noncash activities.

◆ 第二大題，請接續第3頁。

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二、應用題（共 4 題，配分見各小題，合計 55 分）：

1. （20%，每小題 4 分）The following ledger accounts are used by the Sunny Race Track:

Accounts Receivable	Prepaid Rent	Admissions Revenue	Printing Expense
Prepaid Printing	Unearned Admissions Revenue	Concessions Revenue	Rent Expense

**【Required】** For each of the following transactions below, prepare the **journal entry** (if one is required) to record the initial transaction and then prepare the **adjusting entry**, if any, required on November 30, the end of the fiscal year.

- On November 1, paid rent on the SRC facility for three months, \$120,000.
- On November 1, sold season tickets for admission to the racetrack. The racing season is year-round with 25 racing days each month. Season ticket sales totaled \$780,000.
- On November 1, borrowed \$150,000 from First National Bank by issuing a 8% note payable due in three months.
- On November 5, schedules for 20 racing days in November, 25 racing days in December and 15 racing days in January were printed for \$3,000.
- The accountant for the concessions company reported that gross receipts for November were \$140,000. Ten percent is due to Sunway and will be remitted by December 10.

2. （10%，每小題 1 分）Below are some typical transactions incurred by CKK Company.

(a) Purchase of merchandise on account.	(f) Payment of creditors on account.
(b) Collection on account from customers.	(g) Sales discount taken on goods sold on credit.
(c) Payment of employee's wages.	(h) Sales of merchandise on account.
(d) Close Income Summary to owner's capital.	(i) Purchase of a delivery truck for cash.
(e) Adjusting entry for depreciation on machinery.	(j) Purchase of office supplies for cash.

**【Required】** For each transaction, indicate by the code letter the appropriate journal where the transaction would be journalized.

Sales Journal → S    Purchases Journal → P    Cash Receipts Journal → CR  
Cash Payments Journal → CP    General Journal → G

3. （15%，每小題 5 分）Toma Company purchased equipment on January 1, 2013, for \$65,000. It is estimated that the equipment will have a \$5,000 salvage value at the end of its 5-year useful life. It is also estimated that the equipment will produce 100,000 units over its 5-year life.

**【Required】** Answer the following independent questions.

- Compute the amount of depreciation expense for the year ended December 31, 2013, using the straight-line method of depreciation.
- If 16,000 units of product are produced in 2013 and 24,000 units are produced in 2014, what is the book value of the equipment at December 31, 2014? The company uses the units-of-activity depreciation method.
- If the company uses the double-declining-balance method of depreciation, what is the balance of the Accumulated Depreciation—Equipment account at December 31, 2015?

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<p>4. (10%) On January 1, 2016, Calvin Corporation had 60,000 shares of \$1 par value common stock issued and outstanding. During the year, the following transactions occurred:</p> <p>Mar.1 Issued 40,000 shares of common stock for \$600,000</p> <p>June1 Declared a cash dividend of \$3.00 per share to stockholders of record on June 15</p> <p>June30 Paid the \$3.00 cash dividend</p> <p>Dec.1 Purchased 4,000 shares of common stock for the treasury for \$22 per share</p> <p>Dec.15 Declared a cash dividend on outstanding shares of \$3.25 per share to stockholders of record on December 31</p> <p>Net income for 2016 amounted to \$951,000.</p> <p><b>【Required】</b> Prepare journal entries to record the above transactions.</p>			