

# 臺灣綜合大學系統 114 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	A12
		科目碼	A1201
※本項考試依簡章規定所有考科均「不可」使用計算機。		本科試題共計 3 頁	
I. Multiple Choice (24%) Please choose one of the following. 請於答案卡上作答，否則不予計分。			
1. The revenue recognition principle stipulates that revenues should be recognized			
A. at the end of the month.			
B. when cash is received.			
C. in the period that income taxes are paid.			
D. when the performance obligation is satisfied.			
2. The credit terms 3/15, n/30 that a company offers to a customer means that			
A. the customer can deduct a 3% discount if the bill is paid within 15 days of the invoice date.			
B. the customer can deduct a 3% discount if the bill is paid between the 15th and 30th day from the invoice date.			
C. two sales returns can be made within 15 days of the invoice date and no returns thereafter.			
D. the customer must pay the bill within 15 days.			
3. Donald Company compiled the following information in preparing its September bank reconciliation: balance per bank NTD\$25,000; cash balance per books NTD\$30,000; outstanding checks NTD\$16,900; deposits in transit NTD\$16,600; NSF check NTD\$5,000; bank service charge NTD\$300. As a result of this reconciliation, Donald will			
A. reduce its cash account by HK \$16,900.			
B. increase its cash account by HK \$16,600.			
C. reduce its cash account by HK \$5,300.			
D. increase its cash account by HK \$5,000.			
4. Naomi Company's account balances for Accounts Receivable and Allowance for Doubtful Accounts on December 31, 2025 were \$1,400,000 and \$90,000 (Cr.), respectively. An accounts receivable aging schedule indicated that \$200,000 of accounts receivable are expected to become uncollectible. The dollar amount of bad debts in the adjusting entry on December 31 is			
A. \$110,000.			
B. \$200,000.			
C. \$90,000.			
D. \$1,200,000.			
5. Roco Roco Company had the following accounts. It purchased equipment for \$300,000. Freight charges were \$4,000. Building a foundation and installing the equipment costed \$17,000. The equipment was estimated to have a \$1,000 residual value at the end of its 5-year useful life. The annual depreciation expense using the straight-line method should be			
A. \$64,000			
B. \$63,200.			
C. \$60,000.			
D. \$59,800.			

6. Esther Company issued a ten-year interest-bearing note payable for €800,000 on January 1, 2025. The company is required to pay €80,000 on the note each January. How will this note be reported on the December 31, 2026 statement of financial position?
- A. Non-current debt, €800,000.
  - B. Non-current debt, €720,000, current debt €80,000.
  - C. Non-current debt, €720,000; Non-current debt due within one year, €80,000.
  - D. Non-current debt, €640,000; Non-current debt due within one year, €80,000.
7. When a company issues par-value ordinary shares, the amount recorded in the Share Capital - Ordinary account will be the
- A. market value of all shares issued.
  - B. par value of all shares issued.
  - C. par value of all shares outstanding.
  - D. market value of all shares authorized.
8. Samson Company uses the direct method in determining net cash provided by operating activities. During the year, operating expenses were \$500,000, prepaid expenses increased \$150,000, and accrued expenses payable increased \$70,000. Cash payments for operating expenses were
- A. \$430,000.
  - B. \$650,000.
  - C. \$350,000.
  - D. \$580,000.

II. Problem (76%) 請於答案卷上作答，否則不予計分。

The following occurred for SmartMart in 2025.

1/2 Purchased inventory from KiGoods on credit for \$5,000. The shipping for the transaction was \$100, and the freight term was FOB shipping point.

3/15 Received \$500 cash in advance from its customer ZParka.

4/22 Sold \$10,000 of inventory to XWare for \$70,000 on credit.

5/5 Customer XWare returned defective goods. The sales price of the goods was \$2,000, and the cost was \$300.

6/17 Acquired 2,000 of its shares at \$60 per share.

7/7 Delivered service to its customer ZParka relating to the 3/15 transaction.

8/31 Has a payroll of \$8,000 entirely subject to Social Security taxes (8%), income tax withholding of \$1,500, union dues of \$700 deducted, payable on 9/1.

10/13 Sold 1,000 shares purchased on 10/13 at \$50 per share. The balance for Share Premium-Treasury was \$15,000.

11/9 Spent \$3,000 on research and \$8,000 on development of new manufacturing processes. Of the \$8,000 in development costs, \$3,500 was incurred prior to technological feasibility and \$4,500 was incurred after technological feasibility was demonstrated.

1. Please record journal entries, including all necessary adjusting entries, revaluation entries, and closing entries, based on the above information. Assume that SmartMart did not prepare monthly and quarterly financial statements. If no journal entry is required for a specific transaction, please write 'no entry' beside the corresponding date. (64%)
2. Please prepare a classified income statement for the year ending 12/31 based on the above information. The number of common shares outstanding is 50,000. Please include common shares outstanding and EPS in the financial statement. Please round EPS to 2 decimal places. (12%)?