

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	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		本試題共計	2 頁

The following occurred for BookCart.COM in its first year of operation, 2016.

Jan. 1 Issued 100,000 ordinary shares for \$20 per share. The par value is \$10 per share.

Jan. 1 Issued \$1,000,000, 10%, 15-year bonds at 98. Interest is paid annually on January 1.

Jan. 2 Purchased equipment on account for \$155,000. The equipment has an estimated 15-year useful life and a residual value of \$5,000. The company uses straight-line depreciation.

Feb. 15 Purchased merchandise inventory from Simon Publisher on account for \$20,000.

April 5 Made sales on account to Wonder Inc. for \$900,000, FOB destination. The cost of the merchandise sold was \$90,000. The shipping cost of \$1,000 was paid.

May 20 Paid Simon Publisher in full.

July 10 Collected \$850,000 from Wonder Inc.

Sep. 8 Purchased 10,000 ordinary shares for the treasury at \$17 per share.

Dec. 17 Purchased 1,000 ordinary shares of Emo Co. for \$20,000. The management intended to sell the investment before mid-Jan. of the following year.

Dec. 29 Announced a 2-for-1 stock split.

Dec. 30 The bank memoranda showed a charge of \$250 for printing checks.

Dec. 31 Estimated that the balance due from Wonder Inc. will be uncollectible.

Dec. 31 The fair value of the equipment purchased on Jan. 2 was determined by independent appraisers as \$135,000.

背面有題，請繼續作答。

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Dec. 31 The discount amortization for bonds issued on Jan. 1 is \$1,333.

Dec. 31 The fair value of investment in Emo shares is \$21,000.

Dec. 31 The income tax rate is 30%. The company will pay income tax expense in 2017.

1. Please record journal entries, including all adjusting entries, revaluation entries, and closing entries, based on the above information. Assume that BookCart.COM 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. (66%)
2. Please prepare a classified income statement for the year based on the above information. (34%)