

臺灣綜合大學系統 109 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」使用計算機

本科試題共計 3 頁

注意事項：

1. 請將答案依照題號順序全部寫在答案紙上。
2. 可用英文或中文作答，但是不能將兩者混在一起。
3. 依簡章規定，本科不得使用計算機，手機也不得使用。
4. 計算過程若有小數點，請計算至個位數整數，之後四捨五入。

1. Truthshine Company (TC) purchased one special equipment costing \$284,000 on January 1, 2017. The equipment then was expected to have residual value of \$4,000 and would be used for 7 years. The sum of the year's digits (SYD) method of depreciation was adopted by TC. On January 1, 2019, TC revised the total useful life of the equipment to be 6 years and the residual value to be \$2,000. The equipment was sold for \$82,000 on May 1, 2020.

Prepare all the necessary journal entries related to the equipment and its depreciation on the following dates: (a) December 31, 2018. (4%) (b) December 31, 2019. (4%) (c) May 1, 2020. (12%)

2. Trump Bat Company's bank statement for the month of September showed a balance per bank of \$14,000. The company's Cash account in the general ledger had a balance of \$9,334 on September 30. Other information is as follows:

- (1) Cash receipts for September 30 recorded on the company's books were \$10,000 but this amount does not appear on the bank statement.
- (2) The bank statement shows a debit memorandum for \$120 for check printing charges.
- (3) Check No. 119 payable to Biden Hat Company was recorded in the cash payments journal and cleared the bank for \$248. A review of the accounts payable subsidiary ledger shows a \$36 credit balance in the account of Biden Hat Company and that the payment to them should have been for \$284.
- (4) The total amount of checks still outstanding on September 30 amounted to \$11,600.
- (5) Check No. 138 was correctly written and paid by the bank for \$858. The cash payment journal reflects an entry for Check No. 138 as a debit to Accounts Payable and a credit to Cash in Bank for \$984.
- (6) The bank returned an NSF check from a customer for \$1,060.
- (7) The bank included a credit memorandum for \$4,120 which represents collection of a customer's note by the bank for the company; principal amount of the note was \$4,000 and interest was \$120. Interest has not been accrued.

Instructions

- (a) Prepare a bank reconciliation for Trump Bat Company on September 30. (11%)
- (b) Prepare any adjusting entries necessary as a result of the bank reconciliation. (9%)

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3. On January 1, 2020, Anderson PK issued \$3,000,000 face value, 4%, 10-year bonds at \$3,255,906. This price resulted in a 3% effective-interest rate on the bonds. Anderson uses the effective-interest method to amortize bond premium or discount. The bonds pay annual interest on each January 1.

Instructions (Round all computations to the nearest dollar.)

a. Prepare the journal entries to record the following transactions.

1. The issuance of the bonds on January 1, 2020. (2%)
2. Accrual of interest and amortization of the premium on December 31, 2020. (6%)
3. The payment of interest on January 1, 2021. (2%)
4. Accrual of interest and amortization of the premium on December 31, 2021. (4%)

b. Assume that on January 1, 2022, after paying interest, Anderson calls all the bonds back and the call price is 101. Record the redemption of the bonds. (6%)

4. The income statement of NCHU Company is presented here.

NCHU Company
Income Statement
For the Year Ended December 31, 2019

Sales revenue		\$12,000,000
Cost of goods sold		
Beginning inventory	\$2,000,000	
Purchases		
	<u>8,000,000</u>	
Goods available for sale	10,000,000	
Ending inventory	<u>(2,400,000)</u>	
Total cost of goods sold		<u>7,600,000</u>
Gross profit		4,400,000
Operating expenses, excluding depreciation		(1,800,000)
Depreciation expense		(300,000)
Loss on disposal of plant assets		<u>(180,000)</u>
Income before income taxes		2,120,000
Income tax expense		<u>(120,000)</u>
Net income		<u>\$ 2,000,000</u>

Additional information:

- 1). Accounts payable to suppliers of merchandise increased \$410,000 during the year.
- 2). Accrued expenses payable decreased \$190,000 during the year.
- 3). Accounts receivable decreased \$320,000 during the year.
- 4). Prepaid expenses decreased \$210,000 during the year.
- 5). Cash spent for plant assets during the period was \$840,000.
- 6). Dividends declared and paid were \$200,000.

Instructions

- (a) Prepare the operating activities section of the statement of cash flows for the year ended December 31, 2019, for NCHU, using the indirect method. (15%)
- (b) Calculate free cash flow. (5%)

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5. Central Taichung Touring Inc. (CTTI) purchased ordinary shares of Neo-TAA Company on January 1, 2020, by paying \$800,000 for the 40,000 shares. Neo-TAA declared and paid \$0.50 per share cash dividends on December 15, 2020. Neo-TAA reported net income of \$460,000 for the year. On December 31, 2020, the market price of Neo-TAA ordinary shares was \$24 per share. Moreover, CTTI sold 20,000 of its Neo-TAA shares for cash at \$26 per share and paid brokerage fees for \$200 on February 1, 2021 and sold 15,000 ordinary shares of Neo-TAA Company for cash at \$20 per share on March 1, 2021.

Instructions

Assume that CTTI acquired 15% of the outstanding ordinary shares of Neo-TAA Company on January 1, 2020. The shares are classified as non-trading. Prepare all the necessary journal entries for CTTI for the years 2020 (including the closing entry) till to March 1, 2021. (20%)

試題到此結束