

淡江大學 102 學年度碩士班招生考試試題

系別：會計學系

科目：中級會計學

考試日期：3 月 10 日(星期日) 第 3 節

本試題共 六 大題， 三 頁

一、20%

1. 丸尾公司將其持有之一棟不動產交予藤木仲介進行飯店的經營管理，丸尾公司與藤木仲介約定：藤木仲介應依飯店當月的營業收入的 15% 支付予丸尾公司，此外，除飯店的維修係由丸尾公司負責外，其餘的經營管理例如招攬客源、客房清潔、設計促銷宣傳活動等，皆由藤木仲介自行負責，請問對丸尾公司而言，其所持有之不動產適用 IAS 16 抑或是 IAS 40 之規定，並闡述理由。
2. 淡江公司 2011 年 8 月初購買一棟商辦大樓，準備出租予公司行號以獲取穩定的租金收益。淡江公司除支付購買成本 \$900,000,000 外，另支付 \$500,000 稅捐及其他交易成本。不動產取得成本中 25% 價款係屬土地，餘款屬商辦大樓。假設該商辦大樓的耐用年限為 20 年。淡江公司委託有巢氏房屋代為仲介，有巢氏房屋於 10 月初起以每個月 \$630,000 的租金出租予小麥公司，租期二年。淡江公司須支付有巢氏房屋一個月的租金作為仲介租金。於 2011 年 12 月 31 日該商辦大樓的公允價值為 \$900,900,000。試依淡江公司對該商辦大樓採用公允價值模式與成本模式，作 2011 年所有相關分錄。

二、(15%)

1. Appliance Center is an experienced home appliance dealer. Appliance Center also offers a number of services together with the home appliances that it sells. Assume that Appliance Center sells refrigerators on a standalone basis. The refrigerator selling price is quoted inclusive of installation and a 2-year warranty. The installation involves only simple and fundamental process and no changes to the features of the refrigerator. Prices for refrigerators and their relevant services are estimated as follows.

Refrigerator only	\$50,000
Refrigerator with installation and warranty	54,000
The installation service (fair value)	4,000
The 2-year warranty services (fair value)	6,000

Assume a customer purchases refrigerator with installation and warranty services on December 31, 2011. The customer is obligated to pay Appliance Center the \$54,000 upon the delivery and installation of the refrigerator. The Refrigerator is delivered on December 31, 2011, and completed the installation on January 2, 2012.

Required: Indicate how much revenue should be recognized on December 31, 2011 and 2012.

2. 羅斯福汽車公司與丙君(丙君之債信良好)簽訂一買賣契約，相關資料為：羅斯福汽車公司於 100 年 12 月 31 日將成本 \$800,000 之汽車一部以 \$1,200,000 售與丙君。羅斯福汽車公司於 100 年 12 月 31 日收到定金 \$200,000，並於當日將汽車移轉予丙君。其餘車款約定分 5 年無息平均收取，每期收款 \$200,000。

試做：假設丙君可由其他管道取得付息 10% 之融資，則羅斯福汽車公司應於 100 年度認列多少收入？

本試題雙面印刷

淡江大學 102 學年度碩士班招生考試試題

58-2

系別：會計學系

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考試日期：3月10日(星期日) 第3節

本試題共 六 大題， 三 頁

三、15%

On January 1, 2010, Acer Inc. borrowed \$1,500,000 to finance the construction of an office building, which was expected to take 2 years to build. Construction work on this qualifying asset was commenced on January 1, 2010. Interest on the loan was fixed at 10% per annum and payable on December 31. The payments made to the construction were \$1,200,000 on January 1, \$3,600,000 on July 1 and \$1,500,000 on December 1. The construction work was stopped for 3 months from September 1 to November 30 due to damage caused by a strike (internal factors). Additional information is provided as follow.

1. 10%, 10-year bonds of \$1,250,000, dated December 31, 2007, with interest payable annually on December 31.
2. 8%, 5-year bond payable, balance outstanding \$1,350,000, dated December 31, 2009, with interest payable annually on December 31.
3. Interest revenue earned in 2010 on funds related to specific borrowing was \$5,000
4. January 1, 2010, expenditure included land cost of \$500,000

Instructions

Compute the amounts of each of the following

- (a) Amount of interest to be capitalized during 2010. (Round to two decimal place for **Weighted-average interest rate**)
- (b) Land、Building at December 31, 2010
- (c) Interest expense at December 31, 2010.

四 試寫出下列事項應(可)採用之會計科目 (20%)

	會計科目
例：大大當舖的賓士轎車	存貨--流當品
1. 7-11 貼在拿鐵杯上的點數--凱蒂貓集點活動	
2. 統一企業所豢養之種豬	
3. 花蓮木瓜溪牧場的草泥馬(羊駝)	
4. 偉碩補習班的宣傳傳單	
5. 麗建設公司購入淡水新市鎮土地 5,000 坪	
6. 台北捷運淡水站月台	
7. 淡江大學蛋捲廣場	
8. 義隆電成功發展的多手指觸控專利技術	
9. 聯電購入聯誠光電 44%的股權	
10. Dell 因執行私有化向股東買回本公司股票	

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58-3

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五、15%

On February 1, 2010, Marsh Contractors agreed to construct a building at a contract price of \$6,000,000. Marsh estimated total construction costs would be \$4,000,000 and the project would be finished in 2012. Information relating to the costs and billings for this contract is as follows:

	2010	2011	2012
Total costs incurred to date	\$1,500,000	\$2,640,000	\$4,600,000
Estimated costs to complete	2,500,000	1,760,000	-0-
Customer billings to date	2,200,000	4,000,000	5,600,000
Collections to date	2,000,000	3,500,000	5,500,000

Instructions

Fill in the correct amounts on the following schedule. For percentage-of-completion accounting and for cost-recovery accounting, show the gross profit that should be recorded for 2010, 2011, and 2012.

	<u>Percentage-of-Completion</u>		<u>Cost-Recovery</u>
	<u>Gross Profit</u>		<u>Gross Profit</u>
2010	_____	2010	_____
2011	_____	2011	_____
2012	_____	2012	_____

六、15%

1. 試區分為生物資產或農產品:

- 羊毛 ▶
- 已砍伐之林木 ▶
- 葡萄樹 ▶
- 人造森林之林木 ▶
- 棉花 ▶
- 牛奶 ▶
- 綿羊 ▶

2. 農林公司於 2012 年取得農委會專案計畫的補助款 \$5000,000，政策規定受補助之企業在未來五年內，每執行專案計畫滿一年，即可保有補助款之五分之一，即使該計劃於次年度中止，亦無須退還。預期農林公司研究發展費用支出於未來五年內平均發生；且 2011 年該計畫之研發支出為 \$3000,000，佔估計總成本 \$15,000,000 之五分之一。試作農林公司 2012 年相關分錄: