

淡江大學 105 學年度進修學士班寒假轉學生招生考試試題

系別：會計學系三年級

科目：會計學(二)

13-1

考試日期：12月3日(星期六) 第1節

本試題共 四 大題， 三 頁

一. Listed below are several qualitative characteristics, accounting principles and assumptions. Match the letter of each with the appropriate phrase that states its application. (Items a through k may be used more than once or not at all.) (26%)

- | | |
|----------------------------------|----------------------------------|
| a. Economic entity assumption | g. Expense recognition principle |
| b. Going concern assumption | h. Full disclosure principle |
| c. Monetary unit assumption | i. Relevance |
| d. Periodicity assumption | j. Faithful representation |
| e. Historical cost principle | k. Comparability |
| f. Revenue recognition principle | |

- ___ 1. Stable-dollar assumption (do not use historical cost principle).
- ___ 2. Key factor is when the performance obligation is satisfied.
- ___ 3. Presentation of error-free information.
- ___ 4. Yearly financial reports.
- ___ 5. Recording annual depreciation.
- ___ 6. Useful standard measuring unit for business transactions.
- ___ 7. Notes as part of necessary information to a fair presentation.
- ___ 8. Affairs of the business distinguished from those of its owners.
- ___ 9. Business enterprise assumed to have a long life.
- ___ 10. Valuing assets at amounts originally paid for them.
- ___ 11. Application of the same accounting principles as in the preceding year.
- ___ 12. Summarizing significant accounting policies.
- ___ 13. Presentation of timely information with predictive and feedback value.

背面尚有試題

淡江大學 105 學年度進修學士班寒假轉學生招生考試試題

系別：會計學系三年級

科目：會計學(二)

13-2

考試日期：12月3日(星期六) 第1節

本試題共 四 大題， 三 頁

二. Assume that the following data relative to Kane Company for 2016 is available:

Net Income \$2,100,000

Transactions in Ordinary Shares

	<u>Change</u>	
	<u>Cumulative</u>	

Jan. 1, 2016, Beginning number		700,000
--------------------------------	--	---------

Mar. 1, 2016, Purchase of treasury shares	(60,000)	640,000
---	----------	---------

June 1, 2016, Share split 2-1	640,000	1,280,000
-------------------------------	---------	-----------

Nov. 1, 2016, Issuance of shares	120,000	1,400,000
----------------------------------	---------	-----------

8% Cumulative Convertible Preference Shares

Sold at par, convertible into 200,000 ordinary shares
(adjusted for split). \$1,000,000

Share Options

Exercisable at the option price of \$25 per share. Average
market price in 2016, \$30 (market price and option price
adjusted for split). 60,000 shares

Instructions (24%)

- (a) Compute the basic earnings per share for 2016. (Round to the nearest penny.)
- (b) Compute the diluted earnings per share for 2016. (Round to the nearest penny.)

三. 選擇題 (20%)

1. Convertible bonds

- a. have priority over other indebtedness.
- b. are usually secured by a first or second mortgage.
- c. pay interest only in the event earnings are sufficient to cover the interest.
- d. may be exchanged for equity securities.

2. Statement of financial position information is useful for all of the following **except**

- a. assessing a company's risk
- b. evaluating a company's liquidity
- c. evaluating a company's financial flexibility
- d. determining free cash flows.

淡江大學 105 學年度進修學士班寒假轉學生招生考試試題

系別：會計學系三年級

科目：會計學(二)

13-3

考試日期：12月3日(星期六) 第1節

本試題共 四 大題， 三 頁

3. What is the normal journal entry for recording bad debt expense under the allowance method?

- a. Debit Allowance for Doubtful Accounts, credit Accounts Receivable
- b. Debit Allowance for Doubtful Accounts, credit Bad Debt Expense
- c. Debit Bad Debt Expense, credit Allowance for Doubtful Accounts
- d. Debit Accounts Receivable, credit Allowance for Doubtful Accounts

4. Which of the following accounts is **not** reported in inventory?

- a. Raw materials.
- b. Equipment.
- c. Finished goods.
- d. Supplies.

四. Fill in the dollar changes caused in the Investment account and Dividend Revenue or Investment Revenue account by each of the following transactions, assuming Crane Company uses (a) the fair value method and (b) the equity method for accounting for its investments in Hudson Company. (30%)

Transaction	(a) Fair Value Method		(b) Equity Method	
	Investment Account	Dividend Revenue	Investment Account	Investment Revenue

1. At the beginning of Year 1, Crane bought 30% of Hudson's ordinary shares at their book value. Total book value of all Hudson's ordinary shares was \$800,000 on this date.

2. During Year 1, Hudson reported \$60,000 of net income and paid \$30,000 of dividends.

3. During Year 2, Hudson reported \$30,000 of net income and paid \$40,000 of dividends.

4. During Year 3, Hudson reported a net loss of \$10,000 and paid \$5,000 of dividends.

5. Indicate the Year 3 ending balance in the Investment account, and cumulative totals for Years 1, 2, and 3 for dividend revenue and investment revenue.