

淡江大學 107 學年度碩士班招生考試試題

18-1

系別：會計學系

科目：中級會計學

考試日期：3月11日(星期日) 第1節

本試題共五大題，三頁

本試題雙面印刷

一、選擇題 (20分，每題4分)

- Under IFRS other comprehensive income must be displayed (reported) in
 - the equity section of the statement of financial position.
 - a second income statement.
 - the comprehensive income statement or the income statement and comprehensive income statement.
 - the retained earnings the statement.
- Archer Company purchased equipment in January of 2005 for \$90,000. The equipment was being depreciated on the straight-line method over an estimated useful life of 20 years, with no residual value. At the beginning of 2015, when the equipment had been in use for 10 years, the company paid \$15,000 to overhaul the equipment. As a result of this improvement, the company estimated that the useful life of the equipment would be extended an additional 5 years. What should be depreciation expense recorded for this equipment in 2015?
 - \$3,000
 - \$4,000
 - \$4,500
 - \$5,500
- On January 1, 2014, Bingham Inc. purchased a patent with a cost €2,320,000, a useful life of 5 years. The company uses straight-line depreciation. At December 31, 2015, the company determines that impairment indicators are present. The fair value less costs to sell the patent estimated to be €1,080,000. The patent's value-in-use is estimated to be €1,130,000. The assets' remaining useful life is estimated to be 2 years. The company's 2016 income statement will report amortization expense for the patent of
 - \$377,000
 - \$464,000
 - \$565,000
 - \$1,190,000
- Bell Inc. took a physical inventory at the end of the year and determined that \$650,000 of goods were on hand. In addition, Bell, Inc. determined that \$50,000 of goods that were in transit that were shipped f.o.b. shipping were actually received two days after the inventory count and that the company had \$75,000 of goods out on consignment. What amount should Bell report as inventory at the end of the year?
 - \$650,000
 - \$700,000
 - \$725,000
 - \$775,000
- Hite Co. was formed on January 2, 2015, to sell a single product. Over a two-year period, Hite's acquisition costs have increased steadily. Physical quantities held in inventory were equal to three months' sales at December 31, 2015, and zero at December 31, 2016. Assuming the periodic inventory system, the inventory cost method which reports the highest amount of each of the following is

背面尚有試題

淡江大學 107 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

18-2

考試日期：3月11日(星期日) 第1節

本試題共五大題，三頁

	Inventory December 31, 2015	Cost of Sales 2016
(a)	Average	FIFO
(b)	Average	Average
(c)	FIFO	FIFO
(d)	FIFO	Average

二、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.) (20分，每題2分)

- | | |
|----------------------------------|----------------------------------|
| 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. Key factor is when the performance obligation is satisfied.
- ___ 2. Presentation of error-free information.
- ___ 3. Recording annual depreciation.
- ___ 4. Useful standard measuring unit for business transactions.
- ___ 5. Affairs of the business distinguished from those of its owners.
- ___ 6. Business enterprise assumed to have a long life.
- ___ 7. Valuing assets at amounts originally paid for them.
- ___ 8. Application of the same accounting principles as in the preceding year.
- ___ 9. Summarizing significant accounting policies.
- ___ 10. Presentation of timely information with predictive and feedback value.

三、Lopez Company issues 10,000 restricted shares to its CFO, Juan Carlos, on January 1, 2015. The shares have a fair value of €500,000 on this date. The service period related to the restricted shares is 5 years. Vesting occurs if Carlos stays with the company for 6 years. The par value of the shares is €10. At December 31, 2015, the fair value of the shares is €450,000.

淡江大學 107 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

18-3

考試日期：3月11日(星期日) 第1節

本試題共五大題，三頁

Required

1. Prepare the journal entries to record the restricted shares on January 1, 2015 (the date of grant), and December 31, 2016. (10分)
2. On January 1, 2020, Carlos leaves the company. Prepare the journal entry (if any) to account for this forfeiture. (5分)

四、Master Grill Company sells outdoor grilling products, providing gas and charcoal grills, accessories, and installation services for custom patio grilling stations. Master Grill uses perpetual inventory system.

Required

Respond to the requirements related to the following *independent* revenue arrangements for Master Grill products and services.

1. Master Grill offers contract MG100 which is comprised of a free-standing gas grill for small patio use plus installation to a customer's gas line for a total price \$700. On a standalone basis, the grill sells for \$600 (cost \$350), and Master Grill estimates that the fair value of the installation service (based on cost-plus estimation) is \$150. Master Grill signed 15 MG100 contracts on May 30, 2017, and customers paid the contract price in cash. The grills were delivered and installed on June 15, 2017.
Prepare journal entries for Master Grill for MG100 in May and June 2017. (12分)
2. Master Grill sells its specialty combination gas/wood-fired grills to local restaurants. Each grill is sold for \$900 (cost \$500) on credit with terms 2/20, net/60.
Prepare the journal entries for the sale of 20 grills on August 1, 2017, and upon payment, assuming the customer paid on (1) August 20, 2017, and (2) September 29, 2017. Assume the company records sales net. (18分)

五、簡答題：

1. 因有人檢舉日光公司在濁水溪排放有毒廢棄物，清潔費用與罰款總金額為\$1,500萬。日光公司對此案提起訴訟，然而日光公司的律師確信日光公司很有可能必須要繳納罰金及清理費。日光公司的財務報表中並未對此事件作相關揭露。請簡明敘述日光公司對此訴訟事件的會計處理是否錯誤，並依據 IFRS 的規定完成必要的調整分錄。(6分)
2. 解釋名詞(9分)
(1) 虧損性合約 (2) 合約資產 (3) 銷售型融資租賃