

考 試 科 目	初級會計學	系 所 別	會計學系二年級	考 試 時 間	7 月 8 日(三) 第四 節
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1. GQW Company assembled the following information in completing its June bank reconciliation: balance per bank HK\$21,460; outstanding checks HK\$12,325; deposits in transit HK\$13,750; NSF check HK\$2,240; bank service charge HK\$85; cash balance per books HK\$25,210. As a result of this reconciliation, GQW will
- reduce its cash account by HK \$2,325.
 - increase its cash account by HK \$1,425.
 - increase its cash account by HK \$2,240.
 - reduce its cash account by HK \$3,750.
 - None of above

小考 T5 選擇題

2. Bertram Company assembled the following information in completing its May bank reconciliation: balance per bank £23,460 outstanding checks £5,325; deposits in transit £3,750; NSF check £2,040; bank service charge £75; cash balance per books £24,000. As a result of this reconciliation, Bertram will
- reduce its cash account by £75.
 - reduce its cash account by £2,115.
 - increase its cash account by £1,575.
 - increase its cash account by £540.
4. Asset turnover measures
- how often a company replaces its assets.
 - the portion of the assets that have been financed by creditors.
 - how quickly a company sells its assets.
 - how efficiently a company uses its assets to generate sales.
 - the overall rate of return on assets.
 - None of above

講義(九) P.84

二、資產之使用效率分析（活動力分析）

所謂生產力分析、活動力分析或稱為使用效率分析，皆係指企業運用資產的效率，用以測驗企業是否能將資產作充分之利用，有無閒置資產存在，通常是以「週轉率 Turnover」加以衡量；有關應收帳款週轉率及存貨週轉率已於流動性分析中介紹，在此繼續介紹其他相關的週轉率。

1. 總資產週轉率

(1) 公式：
$$\frac{\text{銷貨淨額}}{\text{平均總資產}}$$

(2) 用來測驗總資產使用效率，即每年的週轉率，其比率倍數（次數）愈高表示能創造愈多銷貨額，生產力愈高。不過在評估時必須同時考慮企業的行業別，有些行業如百貨業、貿易業其資產週轉率很高，但另一些行業如造船業、鋼鐵業其資產週轉率則很低

5. JPE Market had the following transactions during 2019:

1. Issued \$100,000 of par value ordinary shares for cash.
2. Repaid a 6 year note payable in the amount of \$45,000.
3. Acquired land by issuing ordinary shares of par value \$200,000.
4. Declared and paid a cash dividend of \$4,000.
5. Sold a non-current investment (cost \$84,000) for cash of \$12,000.
6. Acquired an investment in IBM shares for cash of \$24,000.

What is the net cash provided by financing activities?

- a. \$52,000
- b. \$99,000
- c. \$55,000
- d. \$35,000
- e. None of above

講義(九) P.49

10. Joy Elle's Vegetable Market had the following transactions during 2020:

- Issued \$100,000 of par value ordinary shares for cash.
- Repaid a 6 year note payable in the amount of \$44,000.
- Acquired land by issuing ordinary shares of par value \$200,000.
- Declared and paid a cash dividend of \$4,000.
- Sold a non-current investment (cost \$84,000) for cash of \$12,000.
- Acquired an investment in Apple shares for cash of \$24,000.

What is the net cash provided by financing activities?

- (A) \$52,000
- (B) \$100,000
- (C) \$56,000
- (D) \$36,000

A

6. If accounts payable have decreased during a period,

- a. revenues on an accrual basis are less than revenues on a cash basis.
- b. expenses on an accrual basis are less than expenses on a cash basis.
- c. expenses on an accrual basis are greater than expenses on a cash basis.
- d. expenses on an accrual basis are the same as expenses on a cash basis
- e. None of above.

講義(九) P.29

【轉換公式彙總簡表】

應計基礎	相關資產/負債科目之變動數調整		現金基礎
銷貨收入	+應收帳款(票據)減少 +預收貨款增加	-應收帳款(票據)增加 -預收貨款減少	= 銷貨收現
銷貨成本	+存貨增加 +應付帳款(票據)減少 +預付貨款增加	-存貨減少 -應付帳款(票據)增加 -預付貨款減少	= 進貨付現
折舊費用			X
攤銷費用			X
動用現金營業費用	+應付費用減少 +預付費用增加	-應付費用增加 -預付費用減少	= 營業費用付現
其他收入	+其他應收收入減少 +其他預收收入增加	-其他應收收入增加 -其他預收收入減少	= 其他收入收現
其他費用	+其他應付費用減少 +其他預付費用增加	-其他應付費用增加 -其他預付費用減少	= 其他費用付現
處分資產債務清償損益			X
所得稅費用	+應付所得稅減少	-應付所得稅增加	所得稅付現
本期淨利			營業活動之現金流量

8. The effect of the declaration of a share dividend by the board of directors is to

- | | Increase | Decrease |
|----|---------------|-------------|
| a. | Equity | Assets |
| b. | Liabilities | Equity |
| c. | Assets | Liabilities |
| d. | Liabilities | Assets |
| e. | None of above | |

講義(八) P.14

(六)宣告發放股利對財務報表的影響

股利的發放為盈餘的分配，因此除清算股利外，宣告發放股利必定會使保留盈餘減少；但若宣告發放的為股票股利，又會使投入資本增加，為觀念澄清，特將股利對資產、負債及權益的影響彙整如下表所示。

	宣告股利後的影響			宣告並發放股利後的影響			
	資產	負債	權益	資產	負債	權益	每股權益
現金股利	不變	↑	↓	↓	不變	↓	↓
股票股利	不變	不變	不變	不變	不變	不變	↓

9. The statement that "Bond prices vary inversely with changes in the market interest rate" means that if the
- market interest rate increases, the contractual interest rate will decrease.
 - market interest rate decreases, then bond prices will go up.
 - contractual interest rate increases, then bond prices will go down.
 - contractual interest rate increases, the market interest rate will decrease.
 - None of above

講義(七) P.7

【市場利率和票面利率的關係，對債券發行價格之影響】		
市場利率 = 票面利率	發行價格 = 面值	平價發行
市場利率 > 票面利率	發行價格 < 面值	折價發行
市場利率 < 票面利率	發行價格 > 面值	溢價發行

12. In the month of May, FFF Company wrote checks in the amount of \$78,200. In the June, checks in the amount of \$70,000 were written. In May, \$74,000 of these checks were presented to the bank for payment, and \$64,000 in June.

What is the amount of outstanding checks at the end of May?

- CHF10,200.
- CHF6,200.
- CHF4,200.
- CHF6,000.

講義(二) P.78

【範例】 The cash records of Norris Company show the following:

1. The June 30 bank reconciliation indicated that deposits in transit totaled \$390. During July the general ledger account Cash shows deposits of \$9,800, but the bank statement indicates that only \$9,240 in deposits were received during the month.
2. The June 30 bank reconciliation also reported outstanding checks of \$800. During the month of July, Norris Company books show that \$11,070 of checks were issued, yet the bank statement showed that \$11,100 of checks cleared the bank in July.

Required:

- (a) What were the deposits in transit at July 31?
- (b) What were the outstanding checks at July 31? 【政大會計】

解：

$$(a) 390 + 9,800 - 9,240 = \$950$$

$$(b) 800 + 11,070 - 11,100 = \$770$$

AABY Company reported retained earnings at December 31, 2019, of \$530,000. AABY had 120,000 ordinary shares outstanding throughout 2020.

The following transactions occurred during 2020.

1. Net income was \$250,000.
2. A cash dividend of \$0.50 per share was declared and paid.
3. A 10% share dividend was declared and distributed when the market price per share was \$15 per share.

Instructions

Prepare a retained earnings statement for 2020. (Show all computations.)

講義(八) P.19

【範例】 On January 1, 2020, Behest Corporation had Retained Earnings of \$400,000. During the year, Catlin had the following selected transactions:

1. Declared stock dividends of \$50,000.
2. Declared cash dividends of \$90,000.
3. A 2 for 1 stock split involving the issuance of 200,000 shares of \$5 par value common stock for 100,000 shares of \$10 par value common stock.
4. Suffered a net loss of \$70,000.
5. Corrected understatement of 2019 net income because of an inventory error of \$48,000.

Instructions

Prepare a retained earnings statement for the year.

解：

Behest Corporation
Retained Earnings Statement
For the Year Ended December 31, 2020

Balance, January 1, as reported		\$400,000
Correction for understatement of 2019 net income		<u>48,000</u>
Balance, January 1, as adjusted		448,000
Less: Net loss		<u>(70,000)</u>
		378,000
Less: Cash dividends	\$90,000	
Stock dividends	<u>50,000</u>	<u>(140,000)</u>
Balance, December 31		<u>\$ 238,000</u>