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| 中信金融管理學院 | 105 | 學年度第 | 2 | 學期 平時考試命題紙 | 需要答案紙以V表示之 | V | 是 |  | 否 |
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| 班 別 | 科 目 | 試別 | 考試日期 | 考試時間 | 授課教師 | 應考人數 | 單面 | 雙面 |
|  | 會計學  | 平時考 | 106.03.27 |  | 林哲弘 |   |  | V |

一、Hecter Company estimates uncollectible accounts using the allowance method at December 31. It prepared the following aging of receivables analysis.



 <<Section1>> 15%

a. Estimate the balance of the Allowance for Doubtful Accounts using the aging of accounts receivable method.

b. Prepare the adjusting entry to record Bad Debts Expense using the estimate from part a. Assume the unadjusted balance in the Allowance for Doubtful Accounts is a $600 credit.

c. Prepare the adjusting entry to record Bad Debts Expense using the estimate from part a. Assume the unadjusted balance in the Allowance for Doubtful Accounts is a $400 debit.

 <<Section2>> 15%

1. Estimate the balance of the Allowance for Doubtful Accounts assuming the company uses 3.5% of total accounts receivable to estimate uncollectable, instead of the aging of receivables method.
2. Prepare the adjusting entry to record Bad Debts Expense using the estimate from part a. Assume the unadjusted balance in the Allowance for Doubtful Accounts is a $300 credit.

c. Prepare the adjusting entry to record Bad Debts Expense using the estimate from part a. Assume the unadjusted balance in the Allowance for Doubtful Accounts is a $200 debit.

<<Section3>> 10%

a. On February 1 of the next period, the company determined that $1,900 in customer accounts is uncollectible; specifically, $400 for Oxford Co. and $1,500 for Brookes Co. Prepare the journal entry to write off those accounts.

b. On June 5 of that next period, the company unexpectedly received a $400 payment on a customer ac­count, Oxford Company that had previously been written off in part *a.* Prepare the entries necessary to reinstate the account and to record the cash received.

二、On June 30, Roman Co. has $125,900 of accounts receivable. Prepare journal entries to record the follow­ing selected July transactions. Also prepare any footnotes to the July 31 financial statements that result from these transactions. (The company uses the perpetual inventory system.) **20%**

July 4 Sold $6,295 of merchandise (that had cost $4,000) to customers on credit.

9 Sold $18,000 of accounts receivable to Center Bank. Center charges a 4%

 factoring fee.

17 Received $3,436 cash from customers in payment on their accounts.

27 Borrowed $10,000 cash from Center Bank, pledging $13,000 of accounts receivable as security for the loan.

三、Prepare journal entries to record these selected transactions for Eduardo Company. **20%**

Nov. 1 Accepted a $5,000, 180-day, 6% note dated November 1 from Melosa Allen in granting a time extension on her past-due account receivable.

Dec. 31 Adjusted the year-end accounts for the accrued interest earned on the Allen

 note.

Apr. 30 If Allen **honors** her note when presented for payment; February has 28 days for the current year.

Apr. 30 If Allen **dishonors** her note when presented for payment; February has 28 days for the current year.

四、Certification Choice: **20%**

1. 存貨週轉率係測試存貨轉換為下列哪項科目的速度？ (A)銷貨收入 (B)銷貨

淨額 (C)製造成本 (D)銷貨成本

2. 假設前期期末存貨高估$1,000，本期期末存貨又高估$1,000，則本期銷貨毛利

將： (A)高估$2,000 (B)低估$2,000 (C)高估$1,000 (D)無影響

3. 某公司當年度的淨賒銷與銷貨成本分別為$3,900,000與$3,000,000；期初與 末應收帳款分別為$600,000與$700,000。試問平均應收帳款週轉率為：

(A)5.6次 (B)6.5次 (C)4.6次 (D)6次

4. 在公司營業收入呈穩定狀況下，應收帳款週轉天數的減少表示： (A)公司實

施降價促銷措施 (B)公司給予客戶較長的折扣期間及賒欠期 限 (C)公司之營業額減少 (D)公司授信政策轉嚴

5. 下列何者係分析企業資產使用之效率？ (A)權益／平均資產總額 (B)流動資

產／平均資產總額 (C)固定資產／平均資產總額 (D)銷貨收入淨額／平均資

產總額

6. 大王書店售出圖書禮券，並收到現金，此一交易對財務報表的影響為： (A)

收入增加 (B)收入減少 (C)負債增加 (D)負債減少

7. 在成本模式下，不動產、廠房及設備之帳面金額係指不動產、廠房及設備之：

 (A)重置成本 (B)成本減累計折舊及累積減損之餘額 (C)清算價值 (D)淨變現價值

8. 某公司 X7 年期初與期末存貨餘額分別為$260,000 與$340,000，而存貨週轉

率為 4 次，若該 公司的毛利率為 40% (Hint:成本率=1-毛利率)，則該公司

X7 年度的銷貨收入為：

 (A)$2,000,000 (B)$1,200,000 (C)$3,000,000 (D)$750,000

9. 設下列各項會計變動對財務報表有重大的影響，則為財務報表分析擬編製比

較財務報表時，下列 何項會計變動，其以前年度之財務報表不需要重編？ (A)折舊方法由直線法改為年數合計法 (B)報表編製自個別公司獨立編製改為編製合併報表 (C)建造合約損益認列方式由全部完工法改為完工百分比法 (D)前期存貨計算錯誤

10. 下列敘述何者為真？ (A)呆帳費用應列為公司的銷貨成本 (B)以帳齡分析法

處理呆帳，不須使用備抵帳戶 (C)在估計法下，被確認為呆帳且已被沖銷、但其後又收回時，企業應認列其它收益 (D)以直接沖銷法處理呆帳，會造成收入與費用無法配合