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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 |
|  |  |
| 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 | 106.04.17 |  | 林哲弘 |   |  | V |

1. Passat Company owns a building that appears on its prior year-end statement of financial position at its original $561,000 cost less $420,750 accumulated depreciation. The building is depreciated on a straight-line basis assuming a 20-year life and no residual value. During the first week in January of the current calendar year, major structural repairs are completed on the building at a $67,200 cost. The repairs extend its useful life for 7 years beyond the 20 years originally estimated.

(1). Determine the building's age (property, plant and equipment age) as of the prior year-end balance sheet date. (5%)

(2). Prepare the entry to record the cost of the structural repairs that are paid in cash. (5%)

(3). Determine the carrying amount of the building immediately after the repairs are recorded. (5%)

(4). Prepare the entry to record the current calendar year's depreciation. (5%)

1. Feng Company installs a computerized manufacturing machine in its factory on January 1, 2015 at a cost of $42,300. The machine's useful life is estimated at 10 years, or 363,000 units of product, with a $6,000 residual value. During its first-year, the machine produces 34,000 units of product. During second year, the machine produces 35,000 units of product.

(1). Determine the machine's second-year depreciation under the straight-line method. (5%)

(2). Determine the machine's second-year depreciation using the units-of-production method. (5%)

(3). Determine the machine's second-year depreciation using the double-declining-balance method. (5%)

 \*Refer to the above information, but the period is April 1, 2015 instead of January

 1, 2015.

(4). Determine the machine's first-year depreciation under the straight-line method. (5%)

(5). Determine the machine's first-year depreciation using the units-of-production method. (5%)

(6). Determine the machine's first-year depreciation using the double-declining-balance method. (5%)

1. Finesse Co. purchases and installs a machine on January 1, 2011, at a total cost of $92,750. Straight-line depreciation is taken each year for four years assuming a seven-year life and no residual value. The machine is disposed of on July 1, 2015, during its fifth year of service.
2. Prepare entries to record the partial year's depreciation on July 1, 2015. (5%)

To record the disposal under the following separate assumptions:

(2) Machine is sold for $35,000 cash. (5%)

(3) Finesse receives an insurance settlement of $30,000 resulting from the total

destruction of the machine in a fire. (5%)

1. At year-end, equipment with a cost of $100,000 and accumulated depreciation of $40,000 (adjusted to end of year) has been revalued to its fair value of $90,000.
2. Record the journal entry for the revaluation of the equipment, by restating accumulated depreciation proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount. (5%)
3. Record the journal entry for the revaluation of the equipment, by eliminating accumulated depreciation against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset. (5%)

\*Certification Choices (each item 2 %)-You must write your calculation, if needs.

1. 以帳面金額$600,000之國產汽車交換公允價值$920,000之進口汽車，並支付現金$300,000，若此項交易不具商業實質，則進口汽車之入帳金額為若干？(A)$920,000 (B)$900,000 (C)$600,000 (D)選項(A)(B)(C)皆非
2. 下列敘述，何者正確？(A)土地改良物不需要折舊 (B)企業之商譽，需要攤銷也需要減損測試 (C)無形資產之攤銷，一般採直線法 (D)因專利權與人訴訟，如為勝訴，訴訟費應資本化
3. 下列那一種行業的總資產週轉率(Total asset turnover, net sales/average total assets)通常會較高？(A)生化製藥業 (B)電子業 (C)石油化學工業 (D)連鎖速食店
4. 玉山公司101年度平均股東權益$200,000，平均負債$200,000，銷貨$1,000,000，其淨利$50,000，負債利息$10,000，稅率10%，稅後純益率10%，則101年該公司總資產週轉率為何？(A)1.25 (B)2.5 (C)3 (D)5
5. 辦理折舊性資產重估價時後，將使：(A)資產不變，折舊費用增加 (B)資產及折舊費用增加 (C)資產增加，折舊費用不變 (D)資產及折舊費用均不變
6. 將一項利息收入誤列為營業收入，將使當期淨利：(A)虛增 (B)虛減 (C)不變(D)選項(A)(B)(C)皆非
7. 下列有關綜合損益表之表達，何者不正確？(A)應揭露稅後淨利 (B)原則上應以多站式方式表達 (C)公開發行公司應計算每股盈餘 (D)顯示特定期間之財務狀況
8. 水萱公司有一機器設備，成本為$10,000,000，原估計可用十年，殘值為零，按直線法提列折舊，第六年初發現該設備可再使用六年，殘值為$200,000，則第六年的折舊費用應為多少？(A)$800,000 (B)$833,333 (C)$1,005,126(D)$1,333,333
9. 雲霓公司X1年底應收帳款餘額為$1,000,000，根據過去經驗顯示，其中有3%無法收回，故提列備抵壞帳$30,000。雲霓公司於X2年中，賒銷$2,500,000，帳款收現$2,350,000，X2年底估計應收帳款中約有5%無法收回，則雲霓公司X2年度所認列之壞帳費用為：(A)$27,500 (B)$30,500 (C)$35,500(D)$37,500
10. 山色公司以甲設備交換湖光公司之乙設備（另外支付現金$20,000），換出資產之相關資料如下：

|  |  |  |
| --- | --- | --- |
|  | 甲設備 | 乙設備 |
| 資產成本 | $110,000 | $96,000 |
| 資產累計折舊 | 45,000 | 50,000 |
| 資產公允價值 | 60,000 | 80,000 |

 假設此項交換具商業實質，則山色公司帳上應認列乙設備之金額為：

 (A)$46,000 (B)$66,000(C)$80,000(D)$96,000