

大同大學九十四學年度研究所碩士班入學考試試題

考試科目：會計學

所別：事業經營研究所

全一頁

註：本次考試 不可以參考自己的書籍及筆記； 不可以使用字典； 可以使用計算器。

1. Describe the *Statement of Financial Accounting Standards No. 35* in Taiwan, and explain its impact on Taiwanese Companies. (20%)

2. AAA Company made the following transactions in its Long-Term Investments account over a three-year period:

- | | |
|---------------|---|
| Jan. 1, 2003 | Paid cash for purchasing 20,500 shares of BBB Company common stock at \$90 per share. |
| Dec. 31, 2003 | BBB Company reported net income of \$180,000. Quoted market price of BBB Company common stock is \$85. |
| Dec. 31, 2004 | BBB Company reported net income of \$250,000 and paid cash dividends of \$1.3 per share. Quoted market price of BBB Company common stock is \$83. |
| Dec. 31, 2005 | BBB Company reported net income of \$150,000 and paid cash dividends of \$1.5 per share. Quoted market price of BBB Company common stock is \$87. |

Prepare the journal entries to record these transactions in the AAA Company records.

- (1) Assume that this investment represents 10% of outstanding common stock of BBB Company. (Hint: Lower-of-Cost-or-Market method) (15%)
 - (2) Assume that this investment represents 30% of outstanding common stock of BBB Company. (Hint: Equity method) (15%)
3. Journalize for the following independent transactions in conformity with generally accepted accounting principles: (10%)
- (1) Writing off uncollectible accounts, \$12,600.
 - (2) Purchasing 3,000 shares of \$10 par treasury common stock at \$15 per share.
 - (3) Issuing 1,000 shares of \$100 par preferred stock for land appraised at \$150,000. The stock was actively traded on a national stock exchange at approximately \$135 per share on the date of issuance.
 - (4) Selling a piece of equipment for \$3,000 cash. The equipment originally cost \$36,000 and had carrying value of \$2,500 on the date of sale.

(背面繼續)

4. Please translate the following terms into Chinese and define them. (24%)
 - (1) Operating cycle
 - (2) Free cash flow
 - (3) Conservatism principle
 - (4) Quality of earnings
 - (5) Absorption costing
 - (6) Activity-based costing

5. Hudson Corporation on January 1, 2003, issues \$2,000,000 of 6% bonds due in 15 years with interest payable annually at year-end. The current market rate of interest for bonds of similar risk is 5%. What will the buyer pay for this bond issue? (6%) (Please show your computation.)

6. Explain how to convert accrual-based net income into cash-based net income, using the direct method and the indirect method, respectively. (10%)