



國立雲林科技大學

96 學年度轉學生招生考試試題 (四年制三年級)

系別：會計系

科目：中級會計

1. 台北公司與桃園公司簽訂租賃合約，自民國 94 年 1 月 1 日起租用桃園公司機器一部，租期四年，每年年底應付租金 \$400,000。租期屆滿時該機器之估計殘值為 \$300,000，台北公司得以 \$50,000 之價格承購，預計可再使用三年，無殘值，採直線法提列折舊。簽約時財政部公佈之非金融業最高借款利率為 10%；桃園公司之該機器帳列為存貨，在租賃開始日之帳面價值為 \$950,000，公平市價為 \$1,146,895，桃園公司之隱含利率為 16%。若該租賃合約對桃園公司言係符合資本租賃條件，試作桃園公司 94 年及 95 年與該租賃有關之相關分錄。(24%)
2. 新竹公司於民國 94 年初取得機器設備一部，成本 \$15,000,000，估計耐用年數為 5 年，無殘值，採直線法列折舊。若新竹公司於 96 年初變更折舊方法為年數合計法，試問 96 年該機器之折舊金額為多少？(12%)
3. 試寫出確定給付退休辦法下雇主每期所認列之淨退休金成本應包括那些項目？(14%)



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4. The following information is available concerning the cash balance of the Yunlin Corporation on December 31, 2007 :

a. Cash balance from bank statement, November 30	\$ 93,000
from bank statement, December 31	105,990
from company records, November 30 (adjusted)	100,500
from company records, December 31	105,600
b. Total receipts recorded by the bank during December	176,700
Total December receipts from books	163,700
c. Total payments recorded by the bank during December	163,710
Total December payments from books	158,600
d. Deposit made by Yunlin on December 31; received by the bank January 1	9,000
November 30 deposit in transit received by the bank December 1	11,000
e. December bank service charge	200
f. Note collected by the bank on December 31 (not previously recorded by Yunlin)	10,000
Interest on the preceding note (not previously recorded)	1,000
g. A check written by Yunlin during December for \$4,230 was erroneously recorded on the books as \$4,320	
h. NSF check returned by bank with the December bank statement	4,000
i. November 30 outstanding checks :	
#169     \$3,500 received by bank December 2	
December 31 outstanding checks :	
#214     \$2,500	

Prepare (1) a four-column proof of cash for the month ended December 31, 2007, and (2) the adjusting entry. (15%)



5. Presented below is information related to Douliou Corporation for the last 3 years.

Item	Quantities In Ending Inventories	Base-Year Cost		Current-Year Cost	
		Unit Cost	Amount	Unit Cost	Amount
<u>December 31, 2005</u>					
X	4,500	\$ 8.00	\$ 36,000	\$ 9.60	\$ 43,200
Y	3,000	12.00	36,000	14.20	42,600
Z	2,000	20.00	40,000	21.60	43,200
		Totals	<u>\$112,000</u>		<u>\$129,000</u>
<u>December 31, 2006</u>					
X	4,500	\$ 8.00	\$ 36,000	\$10.40	\$ 46,800
Y	3,400	12.00	40,800	15.00	51,000
Z	3,000	20.00	60,000	25.60	76,800
		Totals	<u>\$136,800</u>		<u>\$174,600</u>
<u>December 31, 2007</u>					
X	4,000	\$ 8.00	\$ 32,000	\$10.80	\$ 43,200
Y	4,000	12.00	48,000	16.00	64,000
Z	3,000	20.00	60,000	24.80	74,400
		Totals	<u>\$140,000</u>		<u>\$181,600</u>

Compute the ending inventories under the dollar-value LIFO method for 2007. The base period is January 1, 2005, and the beginning inventory cost at the date was \$90,000. (Compute the price index to two decimal places) (15%)



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6. On January 1, 2006, the Sunflower Company began construction of a building to be used as its office headquarters. Construction was begun immediately and was completed on June 30, 2007. The company made the following expenditures related to this building:

January 1, 2006	\$ 1,000,000
March 31, 2006	800,000
September 30, 2006	1,200,000
January 31, 2007	1,200,000
April 30, 2007	600,000

To help finance construction, on January 1, 2006, the company borrowed \$2,000,000 from the bank. The \$2,000,000 was a short-term loan bearing interest at 8%. The loan was outstanding during the entire construction period. The company's other interest-bearing debt included two long-term notes of \$4,000,000 and \$8,000,000 with interest rate of 6% and 12%, respectively. Both notes were outstanding during the entire construction period.

Assuming the fiscal year ended on December 31, determine the amount of interest to be capitalized in 2006 in relation to the construction of the office headquarters. (20%)