

考試科目

經濟學

系別

金融系

考試時間

星期

日 上午第

節

選擇題：(每題一個標準答案)

1. 日本在生產電腦和塑膠鞋上都比菲律賓好，但只生產電腦，這是因為基於何者的考慮？
 - (a) 比較優勢
 - (b) 絕對優勢
 - (c) 單一優勢
 - (d) 全面優勢
2. 颱風後，市場裡的蔬菜減少，主要是因為：
 - (a) 需求增加
 - (b) 需求量增加
 - (c) 供給減少
 - (d) 供給量減少
3. 下列何者為真？
 - (a) 在價格高於均衡價格的水準上，有超額需求
 - (b) 在價格高於均衡價格的水準上，有超額供給
 - (c) 在價格低於均衡價格的水準上，有超額供給
 - (d) 以上皆非
4. 如果香蕉的需求有彈性，當它的價格每斤由4元升至6元時，需求量將
 - (a) 上升
 - (b) 下降，但降幅低於33%
 - (c) 下降，但降幅低於40%
 - (d) 下降，但降幅高於40%
5. 沿著一條直線型需求線下移
 - (a) 需求彈性將愈來愈小
 - (b) 需求彈性將不變
 - (c) 需求彈性將愈來愈大
 - (d) 需求彈性將趨近於無窮大
6. 經濟學家心目中的「奢侈品」是
 - (a) 所得彈性大於零的商品
 - (b) 所得彈性大於1的商品
 - (c) 所得彈性等於零的商品
 - (d) 價格彈性大於1的商品
7. 如果價格的調整缺乏彈性，則政府課稅的結果是由
 - (a) 消費者負擔稅
 - (b) 廠商負擔稅
 - (c) 租稅者負擔稅
 - (d) 消費者將因漲價而增加產量
8. 股票價格指數通常在景氣好的時候上揚，景氣不好的時候下降，原因可能是股票
 - (a) 價格彈性高
 - (b) 價格彈性低
 - (c) 所得彈性高
 - (d) 所得彈性小於零
9. 如果中油公司提高汽油售價，結果其業績上升，代表汽油的
 - (a) 需求彈性大於1
 - (b) 需求彈性小於1
 - (c) 供給彈性大於1
 - (d) 供給彈性小於1
10. 考慮一個橫軸為「每月看電影數」，縱軸為「看電影所得的總效用」的圖形，如果電影帶給人們快樂，則代表總效用的線是：
 - (a) 具負斜率。
 - (b) 具正斜率。
 - (c) 是一條水平線。
 - (d) 愈向右愈陡。

備

考

試題隨卷繳交 一共50題 每題2分

請注意：所有答案均須寫在有彌封籤的答案卷上，凡寫在本題目卷上者，依規定一律不給分。

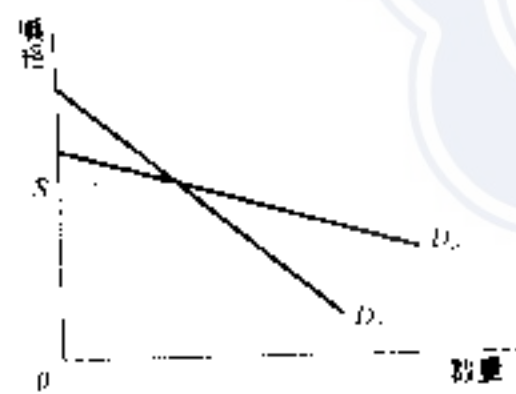
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| 考試科目 | A 類 | 考試時間 | 五十分 | 日期 | 下午 | 場 |
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11. 下列那個情況並不符合邊際效用分析法的原則？

- (a) 消費者從消費商品中獲得效用。
- (b) 每多一單位的消費就多一單位的效用。
- (c) 隨著消費商品的數量的增加，商品的邊際效用逐漸減少。
- (d) 當消費者所有商品每塊錢的邊際效用相同時，效用會最大。

12. 某甲對商品A與商品B的需求曲線如下圖所示，若某甲只能選擇其中一種商品，在市場價格為\$元時，請問下列何者為非？

- (a) 甲對A商品的需求彈性較B商品為高。
- (b) 甲認為B商品較有「價值」。
- (c) 甲認為A商品較有「價值」。
- (d) 甲對A商品與B商品有相同的需求量。



13. 假設人們只消費披薩漢堡，以表中某城市的三區域來看，有關實質所得的論述何者為真？

| 區域 | 名目 | 披薩的 所得 | 漢堡的 價格 | 漢堡的 價格 |
|----|----|-----------|-----------|-----------|
| A | | \$100 | \$20 | \$8 |
| B | | \$50 | \$10 | \$5 |
| C | | \$25 | \$5 | \$2 |

- (a) 相對於B區和C區，A區的實質所得較低。
- (b) 相對於A區和C區，B區的實質所得較低。
- (c) 相對於A區和B區，C區的實質所得較低。
- (d) 三個區域的實質所得都相等。

14. 下列有關消費者行為的敘述中，何者為真？

- (a) 消費帶來負效用的商品就是劣等物品。
- (b) 消費數量一定隨著價格的降低而增加。
- (c) 只要消費者偏好滿足「多多益善」公設，就一定會有負斜率的無異曲線。
- (d) 凹向原點的無異曲線不違反理性的基本公設，應可描述消費者偏好。

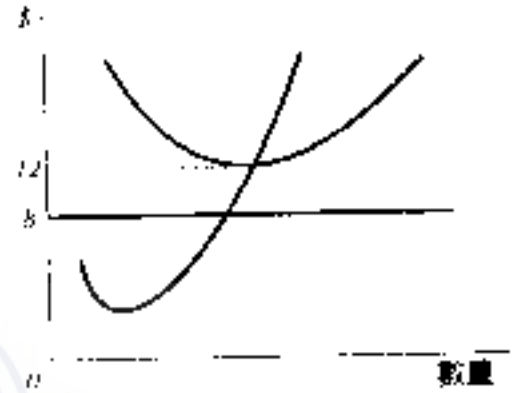
15. 假設某甲只消費兩種商品，X與Y。若X的消費量由橫軸表示，Y的消費量由縱軸表示，則在此二維的商品空間中，有關某甲的無異曲線，下列哪一項為非？

- (a) 若無異曲線較陡，則邊際替代率較大。
- (b) 邊際替代率愈小，則無異曲線平緩。
- (c) 平緩的無異曲線表示必須以大量的X商品補償該名消費者在Y商品的小幅減少。
- (d) 邊際替代率大則表示必須以大量的X商品來補償該名消費者在Y商品的小幅減少。

16. 對長期與短期平均成本曲線的敘述，以下何者正確？

- (a) 長期平均成本曲線為短期邊際成本曲線的下包絡曲線，該曲線與短期邊際成本曲線的最低點相切。

| | | | | | | |
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| <p>(b) 長期平均成本曲線為短期平均成本曲線的下包絡曲線，該曲線通過短期平均成本曲線的最低點。</p> <p>(c) 長期平均成本曲線為短期平均成本的下包絡曲線，該曲線不一定通過短期平均成本曲線的最低點。</p> <p>(d) 長期平均成本曲線為所有短期平均成本曲線水平包絡而來。</p> <p>17. 下列敘述，何者為非</p> <p>(a) 廠商在生產的最初階段經常經歷規模報酬遞增。</p> <p>(b) 長期平均成本等於長期平均變動成本加上長期平均固定成本。</p> <p>(c) 平均固定成本隨著產量增加先減少再增加。</p> <p>(d) 廠商在生產的最終階段經常經歷規模報酬遞減。</p> <p>18. 下列敘述何者為非：</p> <p>(a) 平均固定成本不會隨著產量的增加而增加。</p> <p>(b) 總平均成本總是小於或等於平均變動成本。</p> <p>(c) 唯有邊際成本遞減，平均成本才會遞減。</p> <p>(d) 第一單位產出的平均成本與邊際成本不一定相等。</p> <p>19. 關於規模報酬的敘述，下列那項是正確？</p> <p>(a) 產量增加的百分比大於所有要素投入增加的百分比，即稱為規模報酬遞增。</p> <p>(b) 規模報酬遞增一定會導致規模經濟。</p> <p>(c) 規模經濟的發生一定要各廠商生產技術均具有規模報酬遞增之特性。</p> <p>(d) 規模經濟是長期平均成本隨著產量增加而下降的現象。</p> | | <p>20. 下列為一完全競爭廠商的短期成本曲線，若該商品的市場價格為\$6，在短期間該廠將會</p> <p>(a) 繼續存在於該產業。</p> <p>(b) 損益平衡。</p> <p>(c) 有經濟利潤。</p> <p>(d) 有虧損。</p> | |  | <p>21. 在一個完全競爭的產業裡，當市場價格為20元時，某一廠商在 $MC = ATC = \\$30$ 的情況下進行生產，在此產量水準下，AVC 為\$20，為了求取利潤極大，該廠商應該</p> <p>(a) 歇業。</p> <p>(b) 擴充產出。</p> <p>(c) 緊縮產出。</p> <p>(d) 維持從前的產出水準。</p> |
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考試科目

系列

考試時間：月 日 上午 時 至 下午 時

23. 如果需求線是負斜率，且需求彈性為1時，

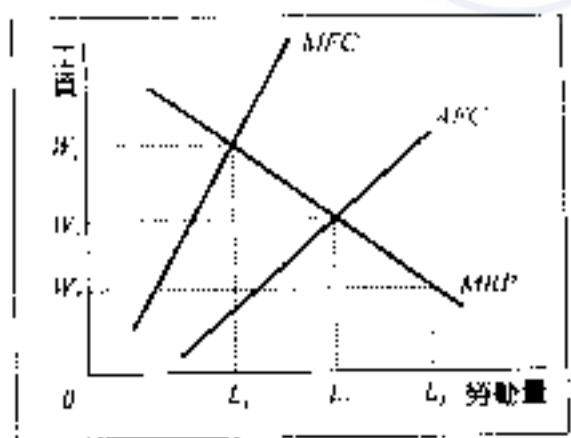
- (a) 邊際收益為0
- (b) 邊際收益為1
- (c) 平均收益最大
- (d) 邊際成本最低

24. 差別訂價廠商，會針對需求彈性較低的市場，採取

- (a) 高訂價方式，因為市場較不穩定，客戶易流失
- (b) 高訂價方式，因為市場較穩定，客戶不易流失
- (c) 低訂價方式，因為市場較穩定，客戶不易流失
- (d) 低訂價方式，因為市場較不穩定，客戶易流失

25. 獨占市場結構常被認為較完全競爭市場結構缺乏效率，這是因為

- (a) 獨占廠商追求利潤最大的關係
 - (b) 獨占廠商成本較高
 - (c) 獨占下產量較低，售價較高
 - (d) 獨占下產量與售價不符合利潤最大
26. 下圖中，不完全競爭要素市場之均衡要素價格 W^* 與均衡要素雇用數量 L^* 為何？



- (a) $W^* = W_1, L^* = L_1$
- (b) $W^* = W_2, L^* = L_2$
- (c) $W^* = W_3, L^* = L_3$
- (d) $W^* = W_3, L^* = L_1$

27. 臺灣現在愈來愈多的外籍勞工：

- (a) 外籍勞工增加，會使臺灣的市場工資率下降。
- (b) 外籍勞工從菲律賓到臺灣來，表示臺灣的資本邊際產量高於菲律賓。
- (c) 當外籍勞工從菲律賓大量移入，兩地勞動邊際產量的差距會愈來愈大。
- (d) 開放性政策有助於提高效率，因此，外籍勞工開放進口對於本國的廠商與勞工皆有利。
- (e) 以上皆是。

28. 下列敘述何者錯誤？

- (a) 假設在一個完全競爭的勞動市場中，獨占性競爭的廠商將比完全競爭廠商擁有較低的 MRP 曲線。
- (b) 在完全競爭的勞動市場中，均衡建立在勞動市場的供需相交點。
- (c) 在獨占性競爭的勞動市場中，個別廠商面臨一條正斜率的勞動供給曲線。
- (d) 在完全競爭的勞動市場中，個別廠商可在均衡工資率下雇用任意他所需要的勞工數量。
- (e) 在獨占性競爭勞動市場中， MFC 等於均衡的工資率。

29. 以下是有關某廠商的生產狀況： $MRP_A = 20, MRP_B = 5, P_A = 1, P_B = 20$ 。為了達到獲利最大的產出，廠商必須雇用

- (a) 超過 A 與 B。
- (b) 少於 A 與 B。
- (c) 比 A 多，比 B 少。
- (d) 比 B 多，比 A 少。
- (e) 維持現有的 A、B 數量。

備考 試題隨卷繳交

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|--|--|------|-----------|---|
| <p>30. 從1980年代以來,臺灣地區國民所得的組成項目比重中,何者有最顯著的縮減趨勢?</p> <p>(a) 民間消費支出。 (b) 政府消費支出。 (c) 投資支出。 (d) 淨出口。</p> <p>31. 投資人在證券公司買賣股票,而出證券公司抽取手續費,這種抽取手續費的過程,形成了下列何種市場的一部份?</p> <p>(a) 借貸市場。 (b) 商品市場。 (c) 要素市場。 (d) 以上皆非。</p> <p>32. 在計算GNP時,下列那一項目不會列入?</p> <p>(a) 興建垃圾掩埋廠。 (b) 立法委員的薪水。 (c) 企業存貨減少。 (d) 購買土地。</p> <p>33. 下列何者沒有列入國民所得帳的GDP計算當中?</p> <p>(a) 自用住宅的設算租金。 (b) 農戶自用的農產品。 (c) 家庭主婦在自家提供的勞務。 (d) 菲律賓幫傭在臺灣所提供的勞務。</p> <p>34. 關於國民所得帳的要素所得項目,下列何者為非?</p> <p>(a) 自行經營家教班老師的收入不計入受雇人員報酬。 (b) 民間擁有股票所配得之盈餘算是營業盈餘。 (c) 一般是以受雇人員報酬所佔比例最大。 (d) 自用住宅就無所謂的租金收入。</p> | <p>35. 下列何者為非?</p> <p>(a) 景氣衰退階段的GDP可能比擴張階段的GDP高。 (b) 每次景氣循環的週期可能不一樣。 (c) 景氣上升階段通常會歷時比衰退階段久。 (d) 景氣衰退會產生不良社會成本,景氣擴張則不會。</p> <p>36. 下列敘述何者為非?</p> <p>(a) 自然失業率又被稱做長期失業率。 (b) 自然失業率是充分就業下的失業率。 (c) 自然失業率下的產出是實質國內生產毛額。 (d) 就長期而言,失業率應維持自然失業率的規模。</p> <p>37. 在應用短期供給線的分析時,下列何者不是它的假設?</p> <p>(a) 工資不變。 (b) 產品價格不變。 (c) 生產要素成本不變。 (d) 預期未來的價格不變。</p> <p>38. 在凱因斯所得支出模型中,若政府支出增加一單位,則產出:</p> <p>(a) 增加一單位。 (b) 增加超過一單位。 (c) 增加小於一單位。 (d) 減少一單位。</p> <p>39. 貿易依存度(trade dependency ratio)的定義,是以下列何項目除以GDP得到的?</p> <p>(a) 出口。 (b) 進口。 (c) 出口減進口。 (d) 出口加進口。</p> | | | |

備 考 試 題 隨 卷 繳 交

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| 40. 在作凱因斯所得支出分析時,下列假設何者為非? | | | | |
| (a) 短期產出價格固定不變。 (b) 廠商可以生產足夠數量滿足需求。 (c) 供給彈性趨近於無限大。 (d) 短期民間需求固定不變。 | | | | |
| 41. 關於1930年代的經濟大恐慌,下列敘述何者為非? | | | | |
| (a) 皮古(Pigou)認為這只是暫時現象。 (b) 皮古(Pigou)主張價格機能終將解決一切,故需財政政策干涉。 (c) 凱因斯(Keynes)提出有效需求理論作為對策。 (d) 凱因斯(Keynes)認為價格機能緩不濟急。 | | | | |
| 42. 關於消費函數與45度線,下列敘述何者為真? | | | | |
| (a) 消費函數圖形比較陡。 (b) 如果儲蓄恆為零,則兩線重合。 (c) 如果消費發生在45度線的下方,則儲蓄為負。 (d) 消費函數與垂直軸不相交。 | | | | |
| 43. 所謂「節儉的矛盾」,在目前的臺灣社會中不可能發生,是因為: | | | | |
| (a) 臺灣人已經失去了節儉的美德。 (b) 臺灣是一個均富的社會。 (c) 臺灣已經實施全民健保。 (d) 臺灣的借貸市場發達。 | | | | |
| 44. 若充分就業所得為640元,但當期均衡所得為560元,且MPC=0.75。在同時考慮以定額稅收平衡預算的情況下,政府應該增加多少支出,才能達到充分就業? | | | | |
| (a) 80元。 (b) 60元。 (c) 40元。 (d) 20元。 | | | | |
| | | 45. 下列敘述何者為真? | | |
| | | (a) MPS愈大則政府支出乘數愈大。 (b) MPC愈大則政府支出乘數愈小。 (c) 邊際稅收率愈大則政府支出乘數愈小。 (d) 以上皆非。 | | |
| | | 46. 設某國廠商計畫擴充存貨水準,未來每期皆較前期增加1,000單位的存貨,則根據簡單凱因斯模型, | | |
| | | (a) 所得持續增加,直到充分就業為止。 (b) 在新均衡,有非預期性的存貨增加。 (c) 在新均衡,實現的投資不含存貨變動。 (d) 新舊均衡所得之差大於1,000。 | | |
| | | 47. 在凱因斯簡單所得支出模型中,如果預期儲蓄是240,預擬投資是220,將造成: | | |
| | | (a) 存貨過多,而使所得下降。 (b) 所得必須增加使儲蓄與投資平衡。 (c) 民間的儲蓄行為將被迫改變。 (d) 投資將增加為240,以達成平衡。 | | |
| | | 48. 貨幣供給 M_1 定義包含了: | | |
| | | (a) 通貨,股票,定期存款,和政府公債。 (b) 通貨,活期儲蓄存款,定期存款,貨幣市場共同基金和小額定期存款。 (c) 通貨,旅行支票,活期存款,和支票存款。 (d) 以上皆非。 | | |
| | | 49. 根據貨幣數量學說,貨幣供給上升會造成 | | |
| | | (a) 沒有任何改變 (b) 流通速度等比上升 (c) 物價等比上升 (d) 實質產出等比上升 | | |
| | | 50. 如果物價雙倍上漲 | | |
| | | (a) 對貨幣數量需求少了一半 (b) 名目貨幣供給降為一半 (c) 一般所得不受影響 (d) 貨幣真實價值少了一半 | | |

考試科目 會計學 系別 金融學系 考試時間 月 日 上午 節

本試卷共有十一頁，含五十題，每題二分。第一題至第四十五題是單選選擇題，每一題只有一個最佳答案。第四十六題至第五十題是計算題。

注意：請將您所有的答案，依下列格式與次序寫在學校指定的答案紙上，否則不予計分。

| | | | | |
|-------|-----|-----|-----|-----|
| 1. | 11. | 21. | 31. | 41. |
| 2. | 12. | 22. | 32. | 42. |
| 3. | 13. | 23. | 33. | 43. |
| 4. | 14. | 24. | 34. | 44. |
| 5. | 15. | 25. | 35. | 45. |
| (空一行) | | | | |
| 6. | 16. | 26. | 36. | 46. |
| 7. | 17. | 27. | 37. | 47. |
| 8. | 18. | 28. | 38. | 48. |
| 9. | 19. | 29. | 39. | 49. |
| 10. | 20. | 30. | 40. | 50. |

單選選擇題

- Which of the following groups uses accounting information primarily to help protect the general investors of securities?
 - Taxing authorities
 - Management
 - Accounting professors
 - Economic planners
 - None of the above
- The sale of an asset on credit for what it cost
 - leaves total assets unchanged.
 - decreases assets and liabilities.
 - increases assets and liabilities.
 - decreases assets and increases liabilities.
 - None of the above.

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3. Office supplies are expensed
- when they are consumed.
 - when they are paid for.
 - when they are purchased.
 - at no time, since they are an asset.
 - None of the above.
4. Which of the following pairs of accounts follows the rules of debit and credit in the same manner?
- Prepaid Rent and Advertising Expense
 - Repair Expense and Notes Payable
 - Common Stock and Rent Expense
 - Revenue from Services and Equipment
 - None of the above
5. When a company receives an utility bill but will not pay it right away, it should
- debit Utility Expense and credit Accounts Payable.
 - debit Utility Expense and credit Accounts Receivable.
 - debit Accounts Payable and credit Utility Expense.
 - make no entry until the bill is paid.
 - None of the above.
6. Which of the following errors will cause a trial balance to be out of balance?
- A credit was posted to an account as a debit.
 - The bookkeeper forgot to post a journal entry to the ledger.
 - A debit to Office Equipment was incorrectly debited to Office Supplies.
 - The bookkeeper forgot to journalize a transaction.
 - None of the above.
7. Companies usually choose a fiscal year that ends
- during the peak of the busy season.
 - during the slack season.
 - at different times each year, depending on the tax consequences.
 - on September 30.
 - None of the above.
8. An adjusting entry can include a debit to
- an asset and a credit to a liability.
 - a liability and a credit to a revenue.
 - a revenue and a credit to an asset.
 - an expense and a credit to a revenue.
 - None of the above.
9. Failure to record depreciation at year end will result in an
- overstatement of total liabilities.
 - overstatement of total assets.
 - understatement of net income.
 - understatement of total liabilities.
 - None of the above.

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10. One reason that a common-size statement is a useful tool in financial analysis is that it enables the user to
- judge the relative potential of two companies of similar size in different industries.
 - make better comparisons of two companies of different sizes in the same industry.
 - determine which companies in a single industry are of the same size.
 - determine which companies in a single industry are of the same value.
 - None of the above.
11. After all closing entries have been posted, which of the following accounts is most likely to have a non-zero balance?
- Income Summary
 - Wages Payable
 - Service Revenue
 - Interest Expense
 - None of the above
12. A reversing entry could include a
- credit to Retained Earnings account.
 - credit to Cash account.
 - debit to a revenue account.
 - debit to Cash account.
 - None of the above.
13. Which of the following should not be included in the count of ending inventory?
- Goods in warehouses
 - Goods in transit to which a company has title
 - Goods sold but not yet delivered
 - Damaged goods to be sold at a reduced price
 - None of the above
14. All of the following are examples of internal control procedures except
- bank reconciliations.
 - rotation of key employees.
 - customer satisfaction surveys.
 - insistence that employees take vacations.
 - None of the above.
15. Financial statements are audited by independent auditors
- because it is a requirement stated in the Internal Revenue Code.
 - only when fraudulent financial statements are suspected.
 - to increase the users' confidence in the statements' reliability.
 - who then report on whether or not the company is a good investment.
 - None of the above.

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16. The qualitative characteristic of reliability contains all the following except
- verifiability.
 - neutrality.
 - timeliness.
 - faithful representation.
 - None of the above.
17. The convention of consistency relates most closely to
- cost-benefit.
 - materiality.
 - full disclosure.
 - comparability.
 - None of the above.
18. Which of the following is not considered a selling expense?
- Sales salaries
 - Insurance on the sales office
 - Freight out
 - Freight in
 - None of the above
19. Asset turnover equals
- average total assets divided by net income.
 - net income divided by average total assets.
 - average total assets divided by total liabilities.
 - net sales divided by average total assets.
 - None of the above.
20. The easiest place to look in a corporate annual report to discover if the company follows generally accepted accounting principles is (are) the
- financial statements.
 - notes to the financial statements.
 - management's discussion.
 - report of certified public accountants.
 - None of the above.
21. The sale or transfer of accounts receivable in order to raise funds is called
- collateralizing.
 - pledging.
 - discounting.
 - factoring.
 - None of the above.
22. Which of the following topics involves a contingent liability?
- Installment accounts receivable
 - Installment accounts payable
 - The allowance method for accounts receivable
 - The direct charge-off method for accounts receivable
 - None of the above

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23. The current ratio is a (an)
- efficiency ratio.
 - profitability ratio.
 - long-term solvency ratio.
 - market strength ratio.
 - None of the above.
24. Which of the following costs would not be included in the cost of inventory?
- Invoice price
 - Sales tax
 - Freight in
 - Goods held on consignment
 - None of the above
25. What is the effect of the payment of an account payable on the current ratio and the quick ratio, respectively? (Assume the current ratio was 1.5 and the quick ratio was 1.2 before this transaction.)
- | | Current Ratio | Quick Ratio |
|----|--------------------|-------------|
| a. | Decrease | Increase |
| b. | Decrease | No effect |
| c. | No effect | No effect |
| d. | Increase | Decrease |
| e. | None of the above. | |
26. The cost of a long-term asset is expensed
- as the asset benefits the company.
 - when it is paid for.
 - in the period in which it is acquired.
 - in the period in which it is sold.
 - None of the above.
27. When a Taiwanese company purchases goods from Japan and the transaction involves yens, what would the Taiwanese company record on the date of payment if the value of the Taiwan dollar declined relative to the yens between the purchase date and the payment date?
- A realized exchange loss
 - An unrealized exchange gain
 - A realized exchange gain
 - No exchange gain or loss
 - None of the above
28. A machine was purchased for \$17,000, has a current carrying value of \$8,000, and has a depreciable cost of \$10,000. Its estimated residual value is
- \$7,000.
 - \$9,000
 - \$2,000.
 - impossible to determine from the facts given.
 - None of the above.

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29. Which of the following accounting principles best justifies accelerated depreciation accounting?
- Matching
 - Full disclosure
 - Consistency
 - Materiality
 - None of the above
30. According to generally accepted accounting principles, goodwill is recorded as an asset
- when a company has superior earning power.
 - when it is paid for as part of the purchase of a business.
 - when favorable factors combine to create goodwill.
 - under no circumstances.
 - None of the above.
31. Which of the following would not be considered a capital expenditure?
- The addition of a building wing
 - A tune-up of a company vehicle
 - The cost of installing a piece of equipment
 - A complete overhaul of an air-conditioning system
 - None of the above
32. A company borrowed \$970 from the bank, issuing the bank a \$1,000 promissory note due in 90 days. On the date of issue, the company's journal entry would include a
- credit to Discount on Notes Payable for \$30.
 - credit to Notes Payable for \$1,000.
 - credit to Cash for \$970.
 - debit to Interest Expense for \$30.
 - None of the above.
33. If bonds are issued at a premium, the face interest rate is
- too low to attract investors.
 - higher than the market rate of interest.
 - lower than the needed rate of interest.
 - adjusted to a higher effective rate of interest.
 - None of the above.
34. When bonds payable are converted into stock, the carrying value of the bonds should be
- debited to Loss on Conversion of Bonds.
 - credited to contributed capital accounts.
 - credited to Retained Earnings.
 - debited to Retained Earnings.
 - None of the above.

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35. A liquidating dividend is
- a dividend that exceeds current profits.
 - perfectly legal in most states.
 - a dividend that exceeds current retained earnings.
 - normally declared when a corporation is experiencing large profits.
 - None of the above.
36. If a corporation has issued common stock (with a \$10 par value) at various prices that exceed par value, legal capital will be made up of the
- total amount of contributed capital plus retained earnings.
 - total stockholders' equity plus total liabilities.
 - par value of the shares issued.
 - total amount of contributed capital.
 - None of the above.
37. The sale of treasury stock cannot result in
- the crediting of Paid-in Capital, Treasury Stock.
 - an increase in total stockholders' equity.
 - an increase in Retained Earnings.
 - the debiting of Paid-in Capital, Treasury Stock.
 - None of the above.
38. According to generally accepted accounting principles, treasury stock usually should be recorded at
- par or stated value.
 - original issue cost.
 - cost.
 - net realizable value.
 - None of the above.
39. The balance of the Retained Earnings account represents
- cash set aside for specific future uses.
 - cash available for daily operations.
 - profits of a company since the date of its beginning less any losses, dividends to stockholders, or transfers to contributed capital.
 - an excess of revenues over expenses for the most current operating period.
 - None of the above.
40. Which of the following items will not be disclosed on a statement of stockholders' equity?
- Issuance of common stock for cash
 - Issuance of common stock in exchange for noncash assets
 - Net income
 - Extraordinary gains and losses
 - None of the above

| | | | | | | | | |
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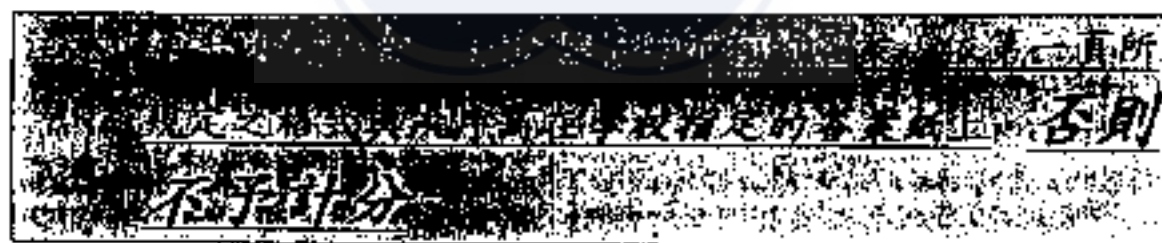
41. A corporate income statement would not include
- extraordinary gains and losses.
 - discontinued operations
 - earnings per share data.
 - prior period adjustments.
 - none of the above.
42. When a corporation owns more than 50 percent of another corporation, it usually should report its investment by using
- the cost adjusted to market method.
 - the pooling of interests method.
 - the cost method.
 - consolidated financial statements.
 - none of the above.
43. Investors and creditors would find the statement of cash flows least useful in assessing
- ability to generate positive future cash flows.
 - ability to pay dividends and liabilities.
 - need for additional financing.
 - financial position at a point in time.
 - none of the above.
44. In a cash flows statement, received interest on an investment in a long-term note
- does not represent a cash flow
 - is shown in the Financing activities section
 - is shown in the Investing activities section
 - is shown in the Operating activities section
 - none of the above
45. For presentation of a cash flows statement, Loss on Sale of Investment is
- added to net income to arrive at cash flows from operations.
 - subtracted from net income to arrive at cash flows from operations.
 - not used to adjust net income to calculate cash flows from operations.
 - not considered a cash flow item.
 - none of the above.

備 考 試 題 範 本 用 文

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| 考試科目 | 會計學 | 類別 | 金融學系 | 考試時間 | 第 1 期 | 上午第 1 節 |
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計算題

46. Unearned Revenue was \$600 at the end of March and \$800 at the end of April. Service Revenue was \$4,200 for the month of April. How much cash was received for services provided during April?
47. Assuming 360 days a year, what is the interest on a \$3,000, 90-day note at 12 percent?
48. A company has goods available for sale of \$500 at retail and \$350 at cost. It also had sales of \$420 for the period. What is the estimated cost of ending inventory, using the retail inventory method?
49. A company purchases land and a building on the land. The land is appraised at \$20,000, and the building at \$80,000. If the land account is debited for \$26,000, what is the total purchase price for the land and building?
50. Ryan Corporation had 30,000 shares of common stock outstanding from January 1 to April 1, and 50,000 shares from April 1 to December 31. What is the number of shares used for earnings per share calculations?



備 考 試 題 隨 卷 附 交

命 題 委 員:

(簽名)

年 月