

考試科目	經濟學	系別	財稅系	考試時間	月	日	上午第	節
------	-----	----	-----	------	---	---	-----	---

- 一. 工資率提高時，個別勞動者的勞動供給是否一定提高？ (25%)
- 二. 何謂柏拉圖最適境界 (Pareto optimality)？其條件為何？ (25%)
- 三. 何謂財政政策？何謂貨幣政策？請以 IS-LM 模型說明之。 (25%)
- 四. 請說明通貨膨脹的原因及影響。 (25%)

會計學

原 則

財務學系

考試時間

月 日
星期上午
下午

一、下列是木柵公司82年、83年12月31日的資產負債表與83年度損益表，
試計算該公司83年的下列各項比率： (25%)

- (1)每股盈餘
- (2)每股帳面價值
- (3)總資產報酬率
- (4)股東權益報酬率
- (5)營業週期

資產負債表

	82年	83年		82年	83年
現金	\$5,000	\$10,000	流動資產	\$20,000	\$20,000
應收帳款	10,000	20,000	長期負債	30,000	60,000
存貨	18,000	6,000	股本(每股10元)	50,000	50,000
固定資產	67,000	104,000	保留盈餘	0	10,000
	<u>100,000</u>	<u>140,000</u>		<u>100,000</u>	<u>140,000</u>

損 益 表

銷貨淨額	\$300,000
銷貨成本	<u>192,000</u>
銷貨毛利	108,000
營業費用	<u>58,000</u>
營業利益	50,000
利息費用	<u>10,000</u>
稅前純益	40,000
所得稅(稅率25%)	<u>10,000</u>
純益	<u>\$30,000</u>

會計學

系別

財稅學系

考試時間

月
星期日
上午第

二、指南公司於84年初向大通銀行申請借款，該公司82、83兩年底之比較資產負債表內容如下：
(25%)

借方科目	82 年底	83 年底
現金	\$ 360,000	\$ 540,000
應收帳款	2,400,000	2,700,000
存 貨	6,000,000	6,150,000
預付費用	90,000	105,000
機器及設備	61,500,000	75,000,000
房 屋	30,000,000	37,500,000
土 地	21,000,000	24,000,000
商 譽	2,250,000	1,500,000
總 計	<u>\$123,600,000</u>	<u>\$147,495,000</u>
貸方科目		
備抵壞帳	\$ 120,000	\$ 135,000
累計折舊-機器設備	16,500,000	22,500,000
累計折舊-房屋	12,000,000	14,250,000
應付帳款	3,000,000	5,550,000
應付票據	2,250,000	1,800,000
應付公司債	30,000,000	45,000,000
應付公司債溢價	-	750,000
普通股本	45,000,000	51,000,000
保留盈餘	14,730,000	6,510,000
總 計	<u>\$123,600,000</u>	<u>\$147,495,000</u>

其他資料如下：

- 83年度決算結果，計獲純益 \$4,530,000，並經分發該年度現金股利 \$6,750,000，股票股利 \$6,000,000。
- 83年內沖銷商譽 \$750,000，以損益科目出帳。
- 83年度內報廢機器一部，計 \$1,500,000，無殘值。
- 83年底發行公司債 \$15,000,000，溢價 \$750,000。

根據上列資料編製該公司83年度的現金流量表(間接法)。

考試科目

會計學

系別

財稅學系

考試時間

星期

三、

(25%)

- a. Joel Company reported annual net income as follows:

1994	\$27,200
1995	28,400
1996	24,000

Analysis of the inventories shows that certain clerical errors were made with the following results:

	Incorrect Inventory Amount	Correct Inventory Amount
December 31, 1994	\$4,800	\$5,680
December 31, 1995	5,600	4,680

What is the corrected net income for 1994, 1995, and 1996?

- b. The records of Little Corporation show the following account balances on the day a fire destroyed the company's inventory:

Merchandise inventory, January 1	\$ 40,000
Net cost of purchases (to date)	200,000
Sales (to date)	300,000
Average rate of gross margin for the past five years	30% of net sales

Compute an estimated value of the ending inventory using the gross margin method.

四、

(25%)

The following data pertain to Carr Company:

- Balance per bank statement, dated March 31, 1997, is \$4,450.
 - Balance of the Cash account on the company's books as of March 31, 1997, is \$4,459.
 - The \$1,300 deposit of March 31 was not on the bank statement.
 - Of the checks recorded as cash disbursements in March, some checks, totaling \$1,050, have not yet cleared the bank.
 - Service and collection charges for the month were \$10.
 - The bank erroneously charged the Carr Company account for the \$200 check of another company. The check was included with the canceled checks returned with the bank statement.
 - The bank credited the company's account with the \$1,000 proceeds of a non-interest-bearing note that it collected for the company.
 - A customer's \$75 check marked NSF was returned with the bank statement.
 - As directed, the bank paid and charged to the company's account a \$507.50 non-interest-bearing note of Carr Company. This payment has not been recorded by the company.
 - An examination of the cash receipts and the deposit tickets revealed that the book-keeper erroneously recorded a customer's check of \$148.50 as \$135.00.
 - The bank credited the company's checking account for \$20 interest earned.
- a. Prepare a bank reconciliation as of March 31, 1997.
b. Prepare the necessary journal entry or entries to adjust the Cash account.