

國立中央大學 109 學年度碩士班考試入學試題

所別： 企業管理學系碩士班 一般丁組(一般生)

共 4 頁 第 1 頁

科目： 會計學

本科考試可使用計算器，廠牌、功能不拘

*請在答案卷(卡)內作答

* 選擇題 (單選)：每小題 5%，共 100%。

1. In evaluating the quality of a company's earnings, which of the following factors is least important?
 - A. The dollar amount of earnings per share.
 - B. The accounting methods used by management.
 - C. The trend of the company's earnings over a period of years.
 - D. The stability and sources of the company's earnings.
2. All of the following are considered cash equivalents except
 - A. Money market funds
 - B. Commercial paper
 - C. Treasury bills
 - D. Equity securities
3. Profit for the year differs from net cash from operations because of all the following except:
 - A. Non-cash expenses such as depreciation.
 - B. Timing differences between recognizing revenue and expenses and their cash flows.
 - C. Gains and losses included in profit for the year but classified as investing or financings activities.
 - D. All of the above will cause a difference between profit for the year and cash flows.
4. Which of the following qualify as an extraordinary item?
 - A. A large gift given to the company.
 - B. A loss from obsolete inventory.
 - C. A loss from a natural disaster that affects the company at infrequent intervals.
 - D. None of the above.
5. Factoring of accounts receivables is:
 - A. A way of selling them.
 - B. A way of pledging them as collateral for a loan.
 - C. A way of raising cash quickly.
 - D. All three of the above.

參考用

注意：背面有試題

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6. Which of the following items would be included in comprehensive income but not reported as a component of profit?
- A. A lower-of-cost-or-market write-down of inventory.
 - B. A material loss due to natural disaster.
 - C. A gain on the fair value changes on the portfolio of available-for-sale marketable securities.
 - D. A gain on the sale of a segment of the business.
7. The board of directors' primary functions include all of the following except:
- A. Hiring corporate officers.
 - B. Setting officers' salaries.
 - C. Declaring dividends.
 - D. Protecting the interests of the officers.
8. The market price of a preference share will be affected by:
- A. The dividend rate.
 - B. The chance that the company will not operate profitably.
 - C. The level of interest rates.
 - D. All of the above.
9. In a corporation's organization chart, which is the highest position?
- A. Shareholders.
 - B. Board of directors.
 - C. CEO.
 - D. President.
10. Management has both the intent and the ability to refinance a liability maturing in four months by taking out a new loan at the due date which would not be due for several years. How would this situation be reported in financial statements prepared as of today's date?
- A. The original liability is classified as current, with a footnote describing management's plan for refinancing.
 - B. The original liability is classified as current and the new loan is reported as a long-term liability.
 - C. The original liability is classified as long-term; the new loan is not included in liabilities at this date.
 - D. The original liability need not be reported at all; only the new loan is reported as a long-term liability.

參考用

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11. After bonds have been issued, their market value can be expected to:
- A. Rise as any premium is amortized
 - B. Fall if interest rates rise.
 - C. Fall as any discount is amortized.
 - D. Rise if interest rates rise.
12. Which of the following is a capital expenditure?
- A. Sales tax paid in conjunction with the purchase of office equipment.
 - B. Monthly rent of a delivery truck.
 - C. Research and development costs.
 - D. Small expenditures to acquire long-lived assets, such as \$13 to purchase a wastebasket.
13. If the ending inventory is overstated in the current year:
- A. Profit will also be overstated in the current year.
 - B. Next year's beginning inventory will also be overstated.
 - C. Next year's profit will be understated.
 - D. All three of the above statements are correct.
14. The write-down of inventory:
- A. Only affects the statement of financial position and not the income statement.
 - B. Only affects the income statement and not the statement of financial position.
 - C. Affects both the income statement and the statement of financial position.
 - D. Affects neither the income statement nor the statement of financial position.
15. In order to hold each department manager accountable for monthly cash transactions, a business will often prepare:
- A. A bank reconciliation
 - B. A bank statement
 - C. A cash budget
 - D. Petty cash vouchers
16. Financial assets include all of the following except
- A. Cash
 - B. Investments in securities
 - C. Inventories
 - D. Accounts receivable

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17. The normal order in which the financial statements are prepared is:
- A. Balance sheet, income statement, statement of changes in equity.
 - B. Income statement, statement of changes in equity, balance sheet.
 - C. Income tax return, income statement, balance sheet.
 - D. Income statement, statement of cash flows, balance sheet.
18. Which account appears on the After-Closing Trial Balance?
- A. Service Revenue.
 - B. Unearned Revenue.
 - C. Dividends.
 - D. Retained Earnings, Beginning of Year.
19. The cost of the transportation of inventory purchased:
- A. Are expensed in the current period.
 - B. Increases profit for the period.
 - C. Becomes part of the cost of inventory.
 - D. Reduces the sales price.
20. When making sales, the sales taxes received are:
- A. Revenue.
 - B. A liability.
 - C. An expense if incurred.
 - D. A reduction in inventory value.

參考用

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