

科目：會計學

系組：會計學系

年級：二

1. (19%) Presented below are selected transactions at FJCU Company for 2017.

- Jan. 1 Retired a piece of machinery that was purchased on January 1, 2007. The machine cost £58,000 on that date. It had a useful life of 10 years with no residual value.
- June 30 Sold a computer that was purchased on January 1, 2014. The computer cost £40,000. It had a useful life of 5 years with no residual value. The computer was sold for £14,600.
- Dec. 31 Discarded a delivery truck that was purchased on January 1, 2013. The truck cost £34,000. It was depreciated based on a 6-year useful life with a £4,000 residual value.
- Dec. 31 Exchanged old trucks (cost £64,000 less £22,000 accumulated depreciation) plus cash of £17,000 for new trucks. The old trucks had a fair value of £37,400. The transaction has commercial substance.

Instructions:

Journalize all entries required on the above dates, including entries to update depreciation, where applicable, on assets disposed of. FJCU Company uses straight-line depreciation. (Assume depreciation is up to date as of December 31, 2016.)

2. (15%) FJCU Limited had the following equity accounts on January 1, 2017: Share Capital—Ordinary (£1 par) £400,000, Share Premium—Ordinary £500,000, and Retained Earnings £100,000. In 2017, the company had the following treasury share transactions.

- Mar. 1 Purchased 5,000 shares at £7 per share.
- June 1 Sold 800 shares at £10 per share.
- Sept. 1 Sold 1,700 shares at £9 per share.
- Dec. 1 Sold 1,000 shares at £5 per share.

Plover uses the cost method of accounting for treasury shares. In 2017, the company reported net income of £80,000.

Instructions:

Journalize the treasury share transactions, and prepare the closing entry at December 31, 2017, for net income.

3. (17%) On June 1, 2017, FJCU issued €1,200,000, 8%, 5-year bonds at face value. The bonds were dated June 1, 2017, and pay interest semiannually on June 1. Financial statements are prepared annually on December 31.

Instructions:

- (a) Prepare the journal entry to record the issuance of the bonds.
- (b) Prepare the adjusting entry to record the accrual of interest on December 31, 2017.
- (c) Prepare the journal entry to record payment of interest on June 1, 2018, assuming no accrual of interest from January 1, 2018, to June 1, 2018.
- (d) Prepare the adjusting entry to record the accrual of interest on December 31, 2018.
- (e) Assume that on January 1, 2019, FJCU pays the accrued interest and calls the bonds at 102. Record the payment of interest and redemption of the bonds.

※ 注意：1. 考生須在「彌封答案卷」上作答。

2. 本試題紙空白部份可當稿紙使用，試題須隨答案卷繳回。

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4. (20%) At December 31, 2016, FJCU Imports reported the following information on its statement of financial position.

Accounts receivable	€220,00
	0
Less: Allowance for doubtful accounts	15,000

During 2017, the company had the following transactions related to receivables.

1. Sales on account	€2,400,000
2. Sales returns and allowances	45,000
3. Collections of accounts receivable	2,250,000
4. Write-offs of accounts receivable deemed uncollectible	10,600
5. Recovery of bad debts previously written off as uncollectible	2,000

Instructions:

- (a) Prepare the journal entries to record each of these five transactions. Assume that no cash discounts were taken on the collections of accounts receivable.
- (b) Prepare the journal entry to record bad debt expense for 2017, assuming that an aging of accounts receivable indicates that estimated bad debts are €21,400.

5. (29%) In January 2017, the management of FJCU concludes that it has sufficient cash to purchase some short-term investments in debt and share securities. During the year, the following transactions occurred.

Feb. 1	Purchased 500 ordinary shares of Joy for ₪30,800.
Mar. 1	Purchased 600 ordinary shares of Aurelius for ₪20,300.
Apr. 1	Purchased 40 ₪1,000, 9% Sikich bonds for ₪40,000. Interest is payable annually on October 1.
July 1	Received a cash dividend of ₪0.60 per share on the Joy ordinary shares.
Aug. 1	Sold 300 ordinary shares of Joy at ₪69 per share.
Sept. 1	Received a ₪1 per share cash dividend on the Aurelius ordinary shares.
Oct. 1	Received the interest on the Sikich bonds.
Oct. 1	Sold the Sikich bonds for ₪44,000.

At December 31, the fair value of the Joy ordinary shares was ₪66 per share. The fair value of the Aurelius ordinary shares was ₪29 per share.

Instructions:

- (a) Journalize the transactions and post to the accounts Debt Investments and Share Investments. (Use the T-account form.)
- (b) Prepare the adjusting entry at December 31, 2017, to report the investments at fair value. All securities are considered to be FVTPL securities.

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科目：中級會計學

系組：會計學系

年級：三

一、(本題共32分)

甲公司於X0年12月31日以\$2,000,000(含交易成本)買入一公司債，面額\$2,000,000，票面利率8%，每年12月31日付息一次，X5年12月31日到期，原始有效利率亦為8%，該債券當日的12個月預期信用損失估計金額為\$15,000。甲公司對該債券將採收取利息本金及出售的管理經營模式，故應將其分類為透過其他綜合損益按公允價值衡量之債務工具投資。原始認列時，甲公司判定該資產非屬購入或創始之信用減損金融資產。

X1年12月31日，收到利息\$160,000，該債券的信用風險並未顯著增加，當日12個月預期信用損失的金額應為\$32,000，公允價值為\$1,980,000。

X2年12月31日，收到利息\$160,000，該債券的信用風險已顯著增加，當日存續期間預期信用損失的金額應為\$170,000，公允價值為\$1,890,000。同日，甲公司將該債券出售。

試作：

- (1) 甲公司所有相關分錄。(20分)
- (2) 若甲公司將該債務工具投資分類為按攤銷後成本衡量之金融資產，則X0至X2年本期淨利與(1)有何差異？(不考慮所得稅之影響)(6分)
- (3) 若甲公司將該債務工具投資分類為透過損益按公允價值衡量之金融資產，則X0至X2年本期綜合損益總額與(1)有何差異？(不考慮所得稅之影響)(6分)

二、(20分)

甲公司於X1年初購入\$3,000土地，X1年底該土地公允價值與淨變現價值均為\$4,000，X2年3月1日甲公司持有該土地之目的改為獲取長期資本增值，當日公允價值為\$4,500，X2年底該土地公允價值為\$4,200。

試作：

按下列不同情況，計算該土地對甲公司X1年及X2年本期淨利及本期其他綜合損益之影響。(不考慮所得稅之影響)

- (1) 土地原供自用，採成本模式，用途改變為投資性不動產後，採成本模式。
- (2) 土地原供自用，採成本模式，用途改變為投資性不動產後，採公允價值模式。
- (3) 土地原列為存貨，用途改變為投資性不動產後，採公允價值模式。
- (4) 土地原供自用，採重估價模式，X1年底曾進行重估。用途改變為投資性不動產後，採成本模式。
- (5) 土地原供自用，採重估價模式，X1年底曾進行重估。用途改變為投資性不動產後，採公允價值模式。

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三、(本題共 28 分)

試回答下列問題：

- (1) 甲公司積欠乙公司 \$660,000 之借款，甲公司因營運惡化陷入財務困難，經與乙公司協商後，乙公司願意接受一設備而撤銷全部欠款。該設備成本 \$600,000，累計折舊 \$300,000，公允價值 \$460,000。試作甲公司清償該負債之分錄。(6分)
- (2) 甲公司於 X1 年 1 月 1 日向丙銀行借款 \$900,000，利率固定為 12%，每年底付息一次，該借款於 X10 年底到期。甲公司計算該借款之原始有效利率為 12%。甲公司因營運情況不佳，財務出現困難，在支付 X8 年利息後，向丙銀行申請債務協商。丙銀行於 X8 年 12 月 31 日同意將未來每年之借款利息由原先之 \$108,000 降為 \$45,000，到期日延至 X12 年底，到期本金只要清償 \$740,000。甲公司支付第三方協商手續費 \$3,000 (符合 IFRS9 合約修改所發生之成本之定義)。丙銀行在 X7 底已提列相關備抵損失 \$12,000。假定甲公司在 X8 年 12 月 31 日借款之市場利率為 15%。試作甲公司 X8 年 12 月 31 日債務協商之分錄及 X9 年認列利息費用之分錄。(10分)
- (3) 承(2)，若此一債務修改，完全不符金融資產除列之要件，丙銀行 X8 年 12 月 31 日債務協商之分錄，及提列備抵損失之分錄 (假定丙銀行對此放款所需之備抵損失為 \$60,000)。另試作丙銀行 X9 年認列利息收入之分錄。(12分)

四、(20 分)

乙食品公司 X7 年 5 月 1 日向供應商簽訂購買承諾合約在 X8 年 10 月 1 日購買小麥 7,000 噸，每噸 \$2,300。(假定此一購買承諾符合 IFRS 9 衍生工具的例外規定，不適用 IFRS 9 衍生工具之會計處理規定。) X7 年 6 月 30 日編製半年報時，小麥價格每噸上漲到 \$2,800，X7 年 12 月 31 日小麥價格每噸下跌到 \$1,920，X8 年 10 月 1 日，小麥現貨價格持續下跌至每噸 \$1,620，乙食品公司仍依約定採購價格 \$2,300 買入，假定乙食品公司均得以現貨價格加計每噸 \$80 毛利出售。

試作：乙食品公司 X7 年 5 月 1 日、X7 年 6 月 30 日、X7 年 12 月 31 日及 X8 年 10 月 1 日有關上述交易之必要分錄。

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