

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

1. Which of the following decision-makers use accounting information to make business decisions?

下列何種類型的決策者會使用會計資訊來進行商業決策？

- A) investors 投資者
- B) creditors 債權人
- C) stockholders 股東
- D) all of the above 以上皆是

2. Which of the following amounts appears on both the income statement and statement of retained earnings?

下列何種金額會同時出現在損益表和保留盈餘表中？

- A) ending retained earnings 期末保留盈餘
- B) total revenues 總收入
- C) net income 淨利
- D) dividends paid 股利支付數

3. A business completes services for RM15,000 on account, but the client has not yet made payment. Which of the following occurs?

一間公司完成價值 RM15,000 的服務，但客戶尚未支付該款項。下列何者會發生？

- A) Cash is debited for RM15,000. 借記現金 15,000
- B) Accounts receivable is debited for RM15,000. 借記應收帳款 15,000
- C) Service revenue is credited for RM15,000. 貸記服務收入 15,000
- D) Both B and C. B 與 C 皆會發生

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

4. The following transactions have been journalized and posted to the proper accounts.

下列交易事項已經被記到日記簿並過帳到適當的帳戶中。

(1) Eric Lee invested RM 7,000 cash in his new design services company in exchange for share.

李先生投資現金 RM 7,000 到他的新設計服務公司交換股票

(2) The company paid the first month's rent with RM 700.

公司支付第一個月的租金 RM 700

(3) The company purchased equipment by paying RM 2,000 down payment and issued a bill payable for RM RM500.

公司支付頭期款 RM 2,000 並開立票據 RM 500 購買設備

(4) The company purchased stationery for RM 850 cash.

公司以現金 RM 850 購買文具用品

(5) The company billed a client for RM 4,000 of design services completed

公司向客戶開立 RM 4,000 的設計服務費用

(6) The company received RM 3,000 of the account for the completed services.

公司收到 RM 3,000 已完成服務的帳款

What is the balance in Accounts Receivable? 應收帳款的餘額為多少?

- A) RM 8,500
- B) RM 1,000
- C) RM 7,000
- D) RM 4,000

5. Which of the following errors could be detected by examining a trial balance?

下列何種錯誤可以被試算表偵測到?

A) A journal entry for a RM250 payment on account was posted as a RM520 debit to accounts payable and a RM250 credit to cash.

一筆金額 RM250 付款的日記帳分錄被借記為應付帳款 RM520 和貸記現金 RM250

B) A journal entry for a RM250 payment on account was not posted.

一筆 RM250 賒帳付款的分錄沒有過帳

C) A journal entry for a RM75 payment for rent expense was posted twice.

一筆 RM75 的租金費用分錄被記了兩次

D) A journal entry for a RM75 payment for rent expense was posted as a debit to salary expense and a credit to cash.

一筆 RM75 的租金費用分錄被借記為薪資費用和貸記現金

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

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**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

6. Which of the following situations would result in an increase in income under the accrual method of accounting but would NOT result in an increase in income under the cash-basis method of accounting?

以下哪種情況會導致權責發生制會計應計制會計方法下的收入增加，但不會導致現金基礎會計方法下的收入增加？

- A) Purchased stationery 購買文具用品
- B) Provided services on credit 以賒帳的方式履行服務
- C) Used the stationery purchased earlier 使用先前購買的文具用品
- D) Cash received for services performed earlier 收到先前提供服務的現金

7. Which of the following is the adjusting entry to record unearned revenue that has now been earned?

用來紀錄現在已經賺取的預收收入的調整分錄是指以下哪一項？

- A) Increases an asset and increases an expense 資產增加以及費用增加
- B) Decreases an asset and increases an expense 資產減少以及費用增加
- C) Decreases a liability and increases a revenue 負債減少以及收入增加
- D) Decreases a liability and increases an expense 負債減少以及費用增加

8. A business pays salaries of RM140,000 on the fifteenth and last day of every month. Which of the following is the adjusting entry required on December 31, 2022?

一家企業每月的15日和最後一日支付RM140,000的薪水。以下哪一項是2022年12月31日所需的調整分錄？

- A) Debit RM140,000 to Salaries Receivable, credit RM140,000 to Salaries Payable  
借：應收薪資 RM140,000，貸：應付薪資 RM140,000
- B) Debit RM140,000 to Salaries Expense, credit RM140,000 to Salaries Payable  
借：薪資費用 RM140,000，貸：應付薪資 RM140,000
- C) Debit RM140,000 to Salaries Expense, credit RM140,000 to Salaries Receivable  
借：薪資費用 RM140,000，貸：應收薪資 RM140,000
- D) No adjusting entry required 不需做調整分錄

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

9. A company sells merchandise for RM1,000 on account with terms of 2/10 net/30. Defective merchandise of RM200 is returned 2 days later. Which of the following entries would be made to record the cash receipt for the sale if the payment is received within 10 days?

一家公司以賒銷方式出售 RM1,000 的商品，付款條款為 2/10 net/30。兩天後，退回了價值 RM200 的不良商品。如果在 10 天內收到付款，下列哪個分錄將被記錄以記錄該銷售的現金收款？

- A) The accounting entry would be an RM800 debit to Cash, a RM16 credit to Sales Discounts and a RM784 credit to Accounts Receivable.

會計分錄將會是借：現金 RM800，貸：銷售折扣 RM16，貸：應收帳款 RM784。

- B) The accounting entry would be a RM16 debit to Sales Discounts, a RM800 debit to Cash and a RM816 credit to Accounts Receivable.

會計分錄將會是借：銷售折扣 RM16，借：現金 RM800，貸：應收帳款 RM816。

- C) The accounting entry would be a RM784 debit to Cash, a RM16 debit to Sales Discounts and an RM800 credit to Accounts Receivable.

會計分錄將會是借：現金 RM784，借：銷售折扣 RM16，貸：應收帳款 RM800。

- D) The accounting entry would be an RM800 debit to Cash and an RM800 credit to Accounts Receivable.

會計分錄將會是借：現金 RM800，貸：應收帳款 RM800。

10. At the beginning of the year, accounts receivable were RM45,000 and the allowance for bad debts was RM4,200. During the year, sales (all on credit) were RM180,000, cash collections were RM165,000, bad debts expense totaled RM3,100, and RM2,600 of accounts receivable were written off as bad debts.

Accounts Receivable balance at the end of the year was:

年初時，應收帳款為 RM45,000，壞帳準備帳戶為 RM4,200。在這一年期間，銷售額（全為賒購）為 RM180,000，現金收款為 RM165,000，壞帳費用總計為 RM3,100，而應收帳款中有 RM2,600 被列為壞帳。年底時，應收帳款帳戶的餘額為多少？

- A) RM42,400.  
B) RM54,300.  
C) RM57,400.  
D) RM60,000.

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

11. Kiwi Antique Shop has the following account balances at the end of the current accounting period.

Kiwi Antique Shop 在當前會計期結束時有以下的帳戶餘額：

Beginning inventory 期初庫存      RM73,250

Net purchases 淨採購                      57,650

Net sales revenue 淨銷售收入              85,500

A normal gross profit for the company is RM45%. What is the company's estimated cost of goods sold during this accounting period?

該公司的正常毛利率為 45%。請問該公司在本會計期間的預估銷貨成本為多少？

- A) RM92,425
- B) RM47,025
- C) RM38,475
- D) RM83,875

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

12. Apple Petroleum Products owns furniture that was purchased for RM19,600. Accumulated depreciation is RM17,300. The furniture was sold for RM3,800. Which of the following double entries is correct?

Apple Petroleum Products 擁有一批購入價值為 RM19,600 的家具。累積折舊金額為 RM17,300。這批家具以 RM3,800 的價格售出。以下哪個是記錄這筆交易的正確分錄？

- A) Accumulated depreciation 累積折舊                      17,300  
Cash 現金    3,800  
    Gain on sale of furniture 家具銷售利益    1,500  
    Furniture 家具    19,600
- B) Accumulated depreciation 累積折舊                      17,300  
Cash 現金    3,800  
    Furniture 家具    31,100
- C) Furniture 家具    19,600  
    Gain on sale of furniture 家具銷售利益    3,800  
    Cash 現金    2,700  
    Accumulated depreciation 累積折舊    17,300
- D) Furniture 家具    19,600  
Cash 現金    2,700  
    Gain on sale of furniture 家具銷售利益    5,000  
    Accumulated depreciation 累積折舊    17,300



**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

13. The product cost of a single unit is determined by:

單一生產的產品成本由以下方式決定：

A) dividing total direct materials and direct labor for a production run by the number of units produced.

將生產過程中的總直接材料和直接人工成本除以生產的單位數。

B) adding total direct materials, direct labor, and manufacturing overhead for a production run and then dividing by the number of units produced.

將生產過程中的總直接材料、直接人工和製造間接費用相加，然後再除以生產的單位數。

C) dividing total direct materials, direct labor, manufacturing overhead and delivery expenses for a production run by the number of units produced.

將生產過程中的總直接材料、直接人工、製造間接費用和運輸費用除以生產的單位數。

D) dividing the product's selling price by the its contribution margin ratio.

將產品的銷售價格除以其邊際貢獻率。

14. MaMa Company compiled the following financial information as at December 31, 2022:

MaMa Company 截至 2022 年 12 月 31 日編制了以下財務資訊：

Revenues 收入	RM420,000
Retained earnings 保留盈餘 (1/1/22)	210,000
Equipment 設備	240,000
Expenses 費用	375,000
Cash 現金	105,000
Dividends 股利	30,000
Supplies 用品	15,000
Accounts payable 應付賬款	60,000
Accounts receivable 應收賬款	45,000
Share capital-ordinary 普通股股本	195,000

MaMa's total assets on December 31, 2022 are

MaMa 公司在 2022 年 12 月 31 日的總資產為多少？

A) RM825,000.

B) RM630,000.

C) RM360,000.

D) RM405,000

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

15. RuRu Company showed the following balances at the end of its first year:

RuRu Company 在其第一年結束時有以下餘額：

Cash 現金	RM 19,000
Prepaid insurance 預付保險	1,400
Accounts receivable 應收賬款	7,000
Accounts payable 應付賬款	5,600
Notes payable 應付票據	8,400
Share capital-ordinary 普通股股本	4,800
Dividends 股利	1,400
Revenues 收入	45,000
Expenses 費用	35,000

What is the total credits on RuRu company's trial balance?

RuRu 公司的試算表中總貸方餘額為多少？

- A) RM65,200
- B) RM63,800
- C) RM62,400
- D) RM66,600

16. Which of the following statements regarding simple and compound entries is correct?

以下哪項關於簡單分錄和複合分錄是正確的？

- A) Simple entries can be prepared by anyone whereas compound entries need to be prepared by a skilled accountant.  
簡單分錄可以由任何人準備，而複合分錄需要由熟練的會計師準備。
- B) Simple entries are recorded on the income statement whereas compound entries are recorded on the statement of financial position.  
簡單分錄記錄在損益表上，而複合分錄記錄在財務狀況表上。
- C) Simple entries involve one account, whereas compound entries involved 2 or more accounts.  
簡單分錄涉及一個帳戶，而複合分錄涉及兩個或更多帳戶。
- D) An example of a compound entry would be the purchase of a machine for RM400 cash and a RM2,000 note payable.  
複合分錄的例子可能是以現金 RM400 和應付票據 RM2,000 購買一台機器。

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

17. A new accountant working for CoCo Company records RM800 Depreciation Expense on store equipment as follows:

CoCo 公司的一位新會計師將店面設備的 RM800 折舊費用記錄如下：

Depreciation Expense 折舊費用	800
Cash 現金	800

The effect of this entry is to

這筆分錄的效果是：

- A) adjust the accounts to their proper amounts on December 31.  
調整帳戶至其在12月31日的正確金額。
- B) understate total assets on the statement of financial position as at December 31.  
低估12月31日財務狀況表上的總資產。
- C) overstate the book value of the depreciable assets as at December 31.  
高估12月31日可折舊資產的帳面價值。
- D) understate the book value of the depreciable assets as at December 31.  
低估12月31日可折舊資產的帳面價值。

18. An error has occurred in the closing entry process if

若在結帳分錄程序中發生以下情況，則表示出現錯誤：

- A) revenue and expense accounts have zero balances.  
收入和費用帳戶的餘額為零。
- B) the retained earnings account is credited for the amount of net income.  
保留盈餘帳戶因淨收入金額而被記入貸方。
- C) the dividends account is closed to the retained earnings account.  
股利帳戶被結轉至保留盈餘帳戶。
- D) the statement of financial position accounts have zero balances.  
資產負債表帳戶的餘額為零。

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

19. The income statement for the year 2022 of PaPa Co. has the following information:

PaPa Co. 的 2022 年度損益表包含以下資訊：

Revenues 收入	RM150,000
Expenses 費用:	
Salaries and Wages Expense 薪資費用	RM90,000
Rent Expense 租金費用	32,000
Advertising Expense 廣告費用	12,000
Supplies Expense 用品費用	12,000
Utilities Expense 水電費用	5,000
Insurance Expense 保險費用	<u>4,000</u>
Total expenses 費用總計	<u>155,000</u>
Net income (loss) 淨利 (淨損)	<u>RM (5,000)</u>

After all closing entries have been posted, the revenue account will have a balance of  
在所有結帳分錄都已記入後，收入帳戶的餘額將會是多少？

- A) RM0.
- B) RM150,000 credit. 貸餘RM150,000
- C) RM150,000 debit. 借餘RM150,000
- D) RM5,000 credit. 貸餘RM5,000

20. The step in the accounting cycle that is performed on a periodic basis (i.e., monthly, quarterly) is

在會計週期中會定期執行的步驟（例如，每月、每季）是：

- A) analyzing transactions. 分析交易。
- B) journalizing and posting adjusting entries. 記錄和過帳調整分錄。
- C) preparing a post-closing trial balance. 準備結轉後試算表。
- D) posting to ledger accounts. 過帳到分類帳帳戶。

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

21. GaGa Inc. took a physical inventory at December 31, 2022 and determined that RM395,000 of goods were on hand. In addition, the following items were not included in the physical count: (1) RM60,000 of goods purchased were in transit, shipped f.o.b. destination (goods were received by GaGa three days on January 3, 2023) and (2) the company shipped f.o.b. destination RM25,000 worth of inventory on December 29. The goods arrived at the buyer's place of business on January 2, 2023. What amount should GaGa report as inventory at the end of 2022?

GaGa Inc.於2022年12月31日進行了盤點，確定庫存商品價值為RM395,000。此外，以下物品未納入實際盤點：(1) 價值 RM60,000 的商品在途中，運輸方式為目的地交貨（商品於2023年1月3日三天內到達 GaGa Inc.）；(2) 公司於12月29日運送了價值RM25,000的庫存商品，運輸方式為目的地交貨。這些商品於2023年1月2日抵達買方的營業場所。根據以上情況，GaGa Inc. 應該報告2022年底的庫存金額為多少？

- A) RM395,000.
- B) RM455,000.
- C) RM420,000.
- D) RM480,000.

22. A company just starting business made the following four inventory purchases in June:

一家剛開始營業的公司在6月份進行了以下四次庫存採購：

June 1	150 units	單位	RM 2,600
June 10	200 units	單位	3,900
June 15	200 units	單位	4,200
June 28	150 units	單位	3,300
			RM14,000

A physical count of merchandise inventory on June 30 reveals that there are 100 units on hand. Using the FIFO inventory method, what is the cost of goods sold for June?

在6月30日進行的實際庫存盤點顯示庫存中有100單位。使用先進先出(FIFO)法，6月份銷貨成本的金額是多少？

- A) RM2,200.
- B) RM12,000.
- C) RM11,800.
- D) RM12,266.

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

23. On May 1, 2022, ViVi Company established a petty cash fund by issuing a check for RM750 to John Huang, the custodian of the petty cash fund. On May 31, 2020, Huang submitted the following paid petty cash vouchers for replenishment of the petty cash fund when there is RM30 cash in the fund:

在 2022 年 5 月 1 日，ViVi Company 通過向 John Huang 發出一張 RM750 的支票，建立了一個零用金制度，John Huang 是零用金的保管人。在 2020 年 5 月 31 日，當零用金中還有 RM30 時，Huang 提交了以下已支付的零用金憑證，以補充零用金：

Freight-In 進貨運費	RM249
Supplies Expense 用品費用	195
Entertainment of clients 交際費用	186
Postage Expense 郵資費用	75

The journal entry to replenish the account would include a  
回補零用金帳戶的日記分錄將包括：

- A) debit to Cash Over and Short for RM15. 借：現金短溢 RM15
- B) credit to Petty Cash for RM705. 貸：零用金 RM705
- C) debit to Cash for RM705. 借：現金 RM705
- D) credit to Cash for RM750. 貸：現金 RM750

24. In preparing its bank reconciliation for the month of April 2022, LaLa, Inc. has the following information.

在準備 2022 年 4 月的銀行對帳單調節表時，LaLa, Inc. 有以下可用資訊：

Balance as per bank statement, 4/30/22	RM74,580
2022 年 4 月 30 日銀行對帳單餘額	
NSF check returned with 4/30/22 bank statement	900
與 4/30/22 銀行對帳單一同退回的存款不足退票	
Deposits in transit, 4/30/22	10,000
在途存款，4/30/22	
Unpresented cheques, 4/30/22	10,400
未兌現支票，4/30/22	
Bank service charges for April	40
2022 年 4 月銀行服務費	

What should be the adjusted cash balance at April 30, 2022?

2022 年 4 月 30 日的調整後現金餘額應為多少？

- A) RM75,040.
- B) RM75,120.
- C) RM73,280.
- D) RM73,240.

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

25. Which of the following statements about depreciation is correct?

以下哪個敘述關於折舊是正確的？

- A) External auditors select the method believed to be most appropriate and consistent with other companies in the same industry.  
外部會計師選擇認為最適合且與同一行業其他公司一致的方法。
- B) The income statement is impacted by depreciation through the accumulated depreciation account, and the statement of financial position is impacted by depreciation expense.  
折舊透過累積折舊帳戶對損益表產生影響，而折舊費用對資產負債表產生影響。
- C) Once a company chooses a depreciation method, it should apply the same method consistently over the entire useful life of the asset.  
一旦公司選擇一種折舊方法，應在資產的整個使用壽命期間內一致應用該方法。
- D) All of these answer choices are correct.  
所有這些選項都是正確的。

**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

26. The interest charged on a RM400,000 note payable, at the rate of 8%, on a 90-day note would be

一張面額為 RM400,000 的應付票據，在 8% 的利率下，90 天期限的利息金額將是多少？

- A) RM32,000.
- B) RM17,776.
- C) RM8,000.
- D) RM2,666.

27. The entry to record the payment of an interest-bearing note at maturity after all interest expense has been recognized is

在認列所有利息費用後，應付票據到期時應記錄的分錄是：

A) Notes Payable 應付票據

Interest Payable 應付利息

Cash 現金

B) Notes Payable 應付票據

Interest Expense 利息費用

Cash 現金

C) Notes Payable 應付票據

Cash 現金

D) Notes Payable 應付票據

Cash 現金

Interest Payable 應付利息

28. An asset was purchased for RM750,000. It had an estimated residual value of RM150,000 and an estimated useful life of 10 years. After 5 years of use, the estimated residual value is revised to RM120,000 but the estimated useful life is unchanged. Assuming adopt straight-line depreciation, depreciation expense in year 6 would be

一項資產以 RM750,000 購買，其估計殘值為 RM150,000，預計使用期限為 10 年。在使用了 5 年後，估計的殘值修正為 RM120,000，但預計使用期限保持不變。假設使用直線折舊法，第 6 年的折舊費用為多少？

- A) RM90,000.
- B) RM66,000.
- C) RM45,000.
- D) RM63,000.



**2023 年第二屆成大商科比賽 – 會計與簿記**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Accounting & Bookkeeping**

29. Goodwill 商譽

A) represents valuable things related to a company such as its investments and plant assets.

代表與公司相關的具有價值的事物，例如其投資和固定資產。

B) is reported in the statement of financial position under intangible assets.

在財務狀況表中報告為無形資產。

C) is amortized using the straight-line method similar to other intangible assets.

使用直線法進行攤銷，類似其他無形資產。

D) All of the answers above are correct.

以上皆是

30. Beauty and Sunny are forming a partnership. Beauty will invest a truck with a book value of RM10,000 and a fair value of RM14,000. Sunny will invest a building with a book value of RM30,000 and a fair value of RM42,000 with a mortgage of RM15,000. What amount should be recorded in Beauty's capital account?

Beauty 和 Sunny 正在組成一個合夥企業。Beauty 將投資一輛卡車，其帳面價值為 RM10,000，公允價值為 RM14,000。Sunny 將投資一棟建築物，其帳面價值為 RM30,000，公允價值為 RM42,000，並帶有一筆 RM15,000 的不動產抵押貸款。Beauty 的資本帳戶應該記錄多少金額？

A) RM42,000

B) RM30,000

C) RM27,000

D) RM14,000