

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

1. The following were the transactions of Tom for the month September, 2021:  
 以下為 Tom 於 2021 年 9 月的交易資訊：

2021	
Sept. 1	Purchased 75 units of goods from North Company at RM 30 each, less 20% trade discount. 從 North 公司購買 75 單位商品，商品每單位價格為 RM 30，減去 20% 的商業折扣。
Sept. 3	Purchased 100 units of goods from South Company at RM 22 each. 從 South 公司購買 100 單位商品，商品每單位價格為 RM 22。
Sept. 8	Sold 10 units of goods to John at RM 65 per unit, less 8% trade discount. 以每單位售價 RM 65 出售 10 單位商品給 John，減去 8% 的商業折扣。
Sept. 10	Sold 6 units of goods to Tan at RM 70 each, less 5% trade discount. 以每單位售價 RM 70 出售 6 單位商品給 Tan，減去 5% 的商業折扣。
Sept. 19	Sold 30 units of goods to Chen at RM 63 per unit, less 10% trade discount. 以每單位售價 RM 63 出售 30 單位商品給 Chen，減去 10% 的商業折扣。
Sept. 22	Purchased 50 units of goods from North Company at RM 32, less 20% trade discount. 從 North 公司購買 50 單位商品，商品每單位價格為 RM 32，減去 20% 的商業折扣。
Sept. 23	Sold 20 units of goods to East Shop at RM 60. 以每單位售價 RM 60 出售 20 單位商品給 East 商店。
Sept. 30	Sold 4 units of goods to Ma at RM 75. 以每單位售價 RM 75 出售 4 單位商品給 Ma。

What is the total amount of Purchases Journal for the month of September, 2021?  
 2021 年 9 月的購貨簿總金額為多少？

- A) RM 6,050  
 B) RM 5,280  
 C) RM 4,198  
 D) RM 1,082

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

2. Lam Company's RM 300 Petty Cash Book has cash of RM56 in the beginning of October, 2021, and the petty cashier requested for reimbursement of RM 244. However, the total amount of expenses paid by petty cash is RM 240. The journal entry to replenish the account would include a
- Lam 公司設有總金額為 RM 300 的零用現金簿，在 2021 年 10 月初，該零用現金簿有現金 RM 56，因此零用金保管人要求並收到 RM 244 作為核銷及補充零用金之用。然而，透過此一零用基金支付之費用總額為 RM 240。請問此一補充零用金之分錄會包含
- A) debit to Cash Over and Short for RM 4  
借記現金缺溢 RM 4
  - B) debit to Cash for RM 300  
借記現金 RM 300
  - C) credit to Petty Cash for RM 240  
貸記零用金 RM 240
  - D) credit to Cash for RM 240  
貸記現金 RM 240
3. An aging of a company's accounts receivable indicates that RM 21,000 are estimated to be uncollectible at the end of December, 2021. If Allowance for Doubtful Debts has a RM 6,000 debit balance, the adjustment to record bad debts for the period will require a
- 2021 年 12 月底，某公司的應收帳款經帳齡分析後，預估有 RM 21,000 的應收帳款無法回收，假如該公司之呆帳準備目前為貸方餘額 RM 6,000，則該公司當期該如何記錄壞帳費用？
- A) debit to Bad Debt Expense to record the increase in Allowance for Doubtful Debts for RM 21,000  
借記壞帳費用，以記錄呆帳準備增加 RM 21,000
  - B) debit to Bad Debt Expense to record the increase in Allowance for Doubtful Debts for RM 27,000  
借記壞帳費用，以記錄呆帳準備增加 RM 27,000
  - C) debit to Bad Debt Expense to record increase in Allowance for Doubtful Debts for RM 15,000  
借記壞帳費用，以記錄呆帳準備增加 RM 15,000
  - D) credit to Allowance for Doubtful Debts for RM 6,000  
貸記呆帳準備 RM 6,000

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

4. A company reported the following balances at September 30, 2021:  
某公司於 2021 年 9 月 30 日提供了當月銷售資訊：
- |                                      |           |
|--------------------------------------|-----------|
| Sales Revenue 銷貨收入                   | RM 38,500 |
| Sales Returns and Allowances 銷貨退回與折讓 | 1,640     |
| Sales Discounts 銷貨折扣                 | 500       |
| Cost of Goods Sold 銷貨成本              | 15,500    |
- Net sales for the month is 當月的淨銷貨額為
- A) RM 38,500  
B) RM 38,000  
C) RM 36,360  
D) RM 20,860
5. On 1 February, 2021, the Summer Store opened a fixed deposit account with an amount of RM 20,000 in a bank. Interest earned was 3% per annum, the bank pays interest quarterly on every 1 January, 1 April, 1 July, and 1 October. Summer Store's financial year ended on 31 December. What will be the correct entry related to interest on 31 December, 2021?  
2021 年 2 月 1 日，夏天商店於某銀行開了一個定期存款帳戶存入 RM 20,000，存款利率每年為 3%，銀行每季付息一次，付息日為 1 月 1 日、4 月 1 日、7 月 1 日及 10 月 1 日。夏天商店的會計年度結算日為 12 月 31 日。下列何者關於 2021 年 12 月 31 日之利息分錄的描述是正確的？
- A) Debit Interest Income and credit Cash for the amount of RM 400  
借記利息收入，貸記現金，金額為 RM 400
- B) Debit Accrued Interest Income and credit Accounts Receivable for the amount of RM 550  
借記應記利息收入，貸記應收帳款，金額為 RM 550
- C) Debit Accrued Interest Income and credit Interest Income for the amount of RM 150  
借記應記利息收入，貸記利息收入，金額為 RM 150
- D) Debit Accrued Interest Income and credit Interest Income for the amount of RM 550  
借記應記利息收入，貸記利息收入，金額為 RM 550
6. An advertising firm received RM 275,000 cash for advertising services to be provided in the future. The full amount was credited to the liability account Unearned Service Revenue. If the advertising services have been performed at the end of the accounting period and no adjusting entry is made, this would cause  
一間廣告公司與客戶約定之後將為其提供相關廣告服務，並從客戶處預收現金 RM 275,000，所有金額均借記預收服務收入帳戶。如果在會計期間結束時，該廣告公司已提供廣告服務但並未做任何調整分錄，會造成：
- A) expenses to be overstated 費用高估  
B) net income to be overstated 淨利高估  
C) liabilities to be understated 負債低估  
D) revenues to be understated 收入低估

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

7. On 31 December, the end of the financial year, a prepaid insurance account balance before adjustment is RM 71,000, and an unexpired amount of insurance policy is RM 18,000. What is the proper adjusting entry at 31 December?  
在 12 月 31 日，即會計年度結束時，若有未調整預付保費餘額為 RM 71,000，且未到期保險金額為 RM 18,000，則下列何者為 12 月 31 日之適當調整分錄？
- A) Debit Insurance Expense, RM 18,000; Credit Prepaid Insurance, RM 18,000  
借記保險費用 18,000，貸記預付保費 RM 18,000
  - B) Debit Insurance Expense, RM 71,000; Credit Prepaid Insurance, RM 71,000  
借記保險費用 RM 71,000，貸記預付保費 RM 71,000
  - C) Debit Prepaid Insurance, RM 53,000; Credit Insurance Expense, RM 53,000  
借記預付保費 RM 53,000，貸記保險費用 RM 53,000
  - D) Debit Insurance Expense, RM 53,000; Credit Prepaid Insurance, RM 53,000  
借記保險費用 RM 53,000，貸記預付保費 RM 53,000
8. A machine costing RM 184,000 was destroyed when its engine caught fire. At the date of the fire, the accumulated depreciation on the machine was RM 73,000. Company received a check for RM 154,000 as insurance compensation, based on the market value of the same type of machine. The entry to record the insurance compensation and the disposition of the machine will include a  
一台原始成本為 RM 184,000 的機器因引擎起火而損壞，起火當天，該機器的累計折舊總計為 RM 73,000。公司後來收到一張根據市場上同類型機器的市價計算保險賠償的支票，金額為 RM 154,000。記錄此一保險賠償及處分機器的分錄應包含：
- A) Loss of RM 30,000  
損失 RM 30,000
  - B) credit to the Machine account of RM 111,000  
貸記機器 RM 111,000
  - C) credit to the Accumulated Depreciation account for RM 73,000  
貸記累計折舊 RM 73,000
  - D) Gain of RM 43,000  
利得 RM 43,000
9. A company purchased equipment for RM 3,600,000. It estimated that the equipment will have a RM 360,000 residual value at the end of its estimated 5-year useful life. If the company uses the reducing balance method at 40% per annum, the amount of annual depreciation recorded for the second year after purchase would be  
某公司購入設備總計 RM 360 萬，並估計該設備將使用 5 年，5 年後仍有殘值 RM 360,000。若該公司折舊採 40% 餘額遞減法，則設備購入後第二年的折舊費為應為
- A) RM 1,440,000
  - B) RM 864,000
  - C) RM 1,296,000
  - D) RM 921,600

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

10. Winter Company paid RM 1,650 on account to a supplier. The transaction was erroneously recorded as a debit to Cash of RM 165 and a credit to Accounts Receivable of RM 165. The correcting entry is  
冬天公司支付其之前未支付之貨款 RM 1,650 給其供應商。該筆交易被錯誤記錄為借記現金 RM 165，貸記應收帳款 RM 165，更正分錄應為
- A) debit Accounts Payable RM 1,650 and credit Cash RM 1,650  
借記應付帳款 RM 1,650，貸記現金 RM 1,650
  - B) debit Accounts Receivable of RM 165, debit Accounts Payable of RM 1,650, and credit Cash of RM 1,815  
借記應收帳款 RM 165，借記應付帳款 RM 1,650，貸記現金 RM 1,815
  - C) debit Accounts Receivable of RM 165 and credit Accounts Payable of RM 165  
借記應收帳款 RM 165，貸記應付帳款 RM 165
  - D) debit Accounts Receivable of RM 165 and credit Cash of RM 165  
借記應收帳款 RM 165，貸記現金 RM 165

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

11. The following is the Autumn Store's Trial Balance of 31 August, 2021:  
 下表為秋天商店 2021 年 8 月 31 日之試算表：

Autumn Store Trial Balance 試算表 (31 August, 2021)		
	Debit	Credit
Cash 現金	RM 4,850	
Accounts Receivable 應收帳款		RM 3,750
Prepaid Insurance 預付保費	700	
Equipment 設備	12,000	
Accounts Payable 應付帳款		4,600
Unearned Service Revenue 預收服務收入	760	
Share Capital—Ordinary 普通股股本		11,800
Service Revenue 服務收入	10,740	
Salaries and Wages Expense 薪資費用	6,250	
Advertising Expense 廣告費用		11,000
Utilities Expense 水電費用	800	
	<u>RM 36,100</u>	<u>RM 31,150</u>

The accountant examined the ledger and pointed out that each account has a normal balance. After preparing the above unbalanced Trial Balance, the following errors were discovered:

會計師檢視分類帳指出所有科目餘額均為正常餘額，而在完成上方有錯誤之試算表後，會計師亦重新檢查並發現下列問題：

- (1) A purchase of Inventory of RM 1,450 on credit was not posted to Accounts Payable Ledger  
 一筆 RM 1,450 之賒購存貨交易並未過帳至應付帳款分類帳
- (2) A credit posting to Share Capital-Ordinary of RM 5,250 was omitted  
 普通股股本增加 RM 5,250 之交易並未過帳至普通股股本分類帳
- (3) A payment of Accounts Payable of RM 2,750 was not posted to the Cash Ledger  
 現金支付應付帳款 RM 2,750 之交易分錄，並未過帳至現金分類帳
- (4) A credit posting to Equipment of RM 2,000 was omitted  
 一筆設備減少 RM 2,000 之分錄並未過帳至設備分類帳

Which of the following is *incorrect* after Autumn Store's accountant corrected the errors? 在秋天商店的會計師更正錯誤後，下列何者是不正確的？

- A) The total balance of corrected Trial Balance is RM 34,600  
 正確的試算表借方和貸方餘額為 RM 34,600
- B) The correct balance of Accounts Payable is RM 3,150  
 正確的應付帳款餘額為 RM 3,150
- C) The balance of Advertising Expense should be listed on the debit side  
 廣告費用的餘額應列在試算表的借方欄位
- D) The correct balance of Cash is RM 2,100  
 現金的正確餘額為 RM 2,100

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

12. In preparing its bank reconciliation for the month of September, 2021, Spring Inc. has the following information available.

Balance as per bank statement, 9/30/21	RM 71,580
Deposited checks returned with 9/30/21 bank statement	800
Deposits in transit (Uncredited deposits), 9/30/21	13,000
Outstanding checks (Unpresented checks), 9/30/21	10,400
Bank service charges for September	140
Balance as per cash book, 9/30/21	75,120

What should be the adjusted cash balance at September 30, 2021?

下列資料為春天公司為編製 2021 年 9 月之銀行往來調節表所需之資訊：

銀行對帳單餘額, 9/30/21	RM 71,580
被銀行退回之存款不足支票 9/30/21	800
在途存款, 9/30/21	13,000
未兌現支票, 9/30/21	10,400
銀行收取之手續服務費	140
公司現金帳列餘額, 9/30/21	75,120

調整後 2021 年 9 月 30 日之正確現金餘額應為多少？

- A) RM 84,580  
 B) RM 74,180  
 C) RM 64,580  
 D) RM 74,980
13. Jim and Tom started an accounting firm on 1 January, 2021. Jim paid RM 80,000 and Tom paid RM 120,000 into the new partnership bank account as their capital contributions, respectively. Tom also made a loan of RM 25,000 to the business. Jim brought in his personal computer, printer, and furniture with total value of RM 54,500 into the business. Which of the following is *incorrect*?
- Jim 和 Tom 於 2021 年 1 月 1 日合夥開了一間會計師事務所。Jim 投入 RM 80,000 而 Tom 投入 RM 120,000 作為開設事務所所需之資本。Tom 同時借款 RM 25,000 給此一事務所做為發展事業之用。Jim 則帶入個人電腦、印表機及家俱等總計 RM 54,500 的資產供公司業務使用。請問下列何者不正確？
- A) On 1 January 2021, the accounting firm recorded Tom's capital for the amount of RM 145,000  
 2021 年 1 月 1 日，該會計師事務所記錄 Tom 的投入資本總計為 RM 145,000
- B) On 1 January 2021, the accounting firm recorded Jim's capital for the amount of RM 134,500  
 2021 年 1 月 1 日，該會計師事務所記錄 Jim 的投入資本總計為 RM 134,500
- C) The total non-current liabilities of this accounting firm on 1 January 2021 were RM 25,000  
 2021 年 1 月 1 日，該事務局的非流動負債總計 RM 25,000
- D) The total assets of this accounting firm on 1 January 2021 were RM 279,500  
 2021 年 1 月 1 日，該事務局的資產總計 RM 279,500

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

14. An equipment was purchased for RM 750,000. It had an estimated residual value of RM 250,000 and an estimated useful life of 10 years. After 5 years of use, the estimated residual value is revised to RM 120,000 but the estimated useful life is unchanged. Assuming straight-line depreciation method is used, depreciation expense in year 6 would be  
一設備購入成本為 RM 75 萬，購入時預計使用年限為 10 年，10 年後預估仍有殘值 RM 25 萬。使用 5 年後，預估殘值調整為 RM 12 萬，但預計使用年限並沒有改變，假設採用直線法折舊，則第 6 年的折舊費用應為
- A) RM 100,000  
B) RM 76,000  
C) RM 51,000  
D) RM 63,000
15. Which of the following statement is **FALSE**? 下列何者為非？
- A) The interim dividends are the dividends normally declared during a financial year before a financial year end and will be paid in the following year.  
期中股利一般是公司在會計年度期間 (即會計年度結束之前)宣告並在下一年度發放之股利
- B) Par value per share is the face value of a share originally fixed by a company and stated in its Memorandum of Association  
每股面額是公司最初決定並在其公司章程中述明之股票面值
- C) The preferred shares can be classified into cumulative preferred shares and non-cumulative preferred shares  
特別股可以分成累積特別股和非累積特別股兩類
- D) The irredeemable preferred shares are not repayable unless the company is liquidated 除非公司被清算，否則不可贖回的特別股是不必償還的
16. A mortgage payable with a fixed interest rate requires the borrower to make installment payments over the term of the loan. Each installment payment includes a payment on the principal and interest based on the unpaid balance of the loan. With each installment payment, indicate how the portion allocated to interest expense and the portion allocated to principal will change.  
抵押應付票據要求借款人在分期償還貸款本金時，亦要支付固定利率之利息。即每一次分期償還的固定金額裡，包含每期應償還之本金以及以未償還本金餘額計算而得之利息，隨著每一次分期償還本利和，請指出本金和利息所佔比重之狀況會如何變動
- A) Both the portion allocated to interest expense and principal increase. 本金和利息費用的比重都會增加
- B) The portion allocated to interest expense increases while the portion allocated to principal decreases. 利息費用比重增加，本金比重減少
- C) Both the portion allocated to interest expense and principal decrease. 本金和利息費用的比重都會減少
- D) The portion allocated to interest expense decreases while the portion allocated to principal increases. 利息費用比重減少，本金比重增加



**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

17. Polar Corporation issued 7,000 ordinary shares of RM 5 par value for RM 23 per share. This transaction will increase  
北極公司發行 7,000 股普通股，每股面額 RM 5，每股發行價格為 RM 23，此一交易會增加
- A) Share Premium–Ordinary by RM161,000  
資本公積-普通股溢價 RM 161,000
  - B) total equity by RM 35,000  
權益總額 RM 35,000
  - C) Retained Earnings by RM 126,000  
保留盈餘 RM 126,000
  - D) Share Capital–Ordinary by RM 35,000  
普通股股本 RM 35,000
18. XYZ Company has issued 11,000 shares of 6% cumulative preference shares , RM 50 par value at the beginning of 2018. The preference shares were issued for RM 57 per share. The company has never paid preference dividends. As of December 31, 2020, dividends in arrears are  
XYZ 公司於 2018 年年初發行 11,000 股累積特別股，股利率 6%，每股面額為 RM 50，當時每股發行價格為 RM 57。該公司從未發放任何特別股股利，請問截至 2020 年 12 月 31 日，該公司拖欠股利總計
- A) RM 0
  - B) RM 66,000
  - C) RM 99,000
  - D) RM 112,860

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

19. ABC Shop runs its business with two departments: Department X and Department Y. The following shows ABC Shop's information of 2021:

ABC 商店有 X 和 Y 兩個部門。下表為 ABC 商店 2021 年資訊：

	Depart. X 部門 X	Depart. Y 部門 Y	Total 總計
Inventory 存貨, 1/1/2021	RM 2,000	RM 6,000	RM 8,000
Sales 銷貨收入	17,250	85,000	102,250
Inventory 存貨, 12/31/2021	3,000	7,000	10,000

ABC Shop also provided the following additional information:

ABC 商店另提供下列額外資訊：

- (1) The total purchases of ABC shop were RM 65,000 and 75% of the total purchases was attributable to Department Y.

ABC 商店購貨總額為 RM 65,000，且當中部門 Y 佔購貨總額的 75%

- (2) Carriage inwards of RM 2,500 were to be shared in the ratio of two departments' purchases.

運貨成本為 RM 2,500，依照兩部門購貨比例分攤

- (3) During the year, the Department X took goods of cost RM 765 from the Department Y.

在 2021 年期間，部門 X 從部門 Y 取得成本為 RM 765 之存貨

Which of the following is **Correct**? 下列何者正確？

- A) The total cost of sales of ABC Shop is RM 63,000  
ABC 商店的銷貨成本總計為 RM 63,000
- B) The Department X's cost of sales is RM 15,110 while the Department Y's cost of sales is RM 50,390  
部門 X 的銷貨成本為 RM 15,110，而部門 Y 之銷貨成本為 RM 50,390
- C) The gross profit of Department X is RM 610 and the gross profit of Department Y is RM 36,140  
部門 X 的毛利為 RM 610，而部門 Y 之毛利為 RM 36,140
- D) The total gross profit of ABC Shop is RM 34,750  
ABC 商店的毛利總計為 RM 34,750

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

20. On 1 September 2021, ABC Shop sold goods to Ma Store on credit for RM 2,800 and received a one-month note. Which of the following is Correct?  
2021 年 9 月 1 日，ABC 商店出售 RM 2,800 的商品給 Ma 商店，並收到一張一個月期的票據，請問下列何者正確？
- A) On 1 September, ABC Shop recorded the sale transaction by debiting to Notes Receivable-Ma Store and crediting to Sales Revenue for RM 2,800  
9 月 1 日，ABC 商店需記錄此一銷貨交易，借記應收票據 RM 2,800，貸記銷貨收入 RM 2,800
  - B) If the note was met on maturity, ABC Shop would record by debiting to Cash and crediting to Notes Receivable for RM 2,800  
若 Ma 商店在票據到期時如期支付貨款，則 ABC 商店會借記現金 RM 2,800，貸記應收票據 RM 2,800
  - C) If the note was dishonored on maturity, ABC Shop would record by debiting to Accounts Receivable-Ma Store for RM 2,800 and crediting to Notes Receivable for RM 2,800  
若 Ma 商店在票據到期時拒付，ABC 商店借記應收帳款 RM 2,800，貸應收票據 RM 2,800
  - D) All of above are correct. 以上皆正確
21. Which of the following statements related to non-profit-making organization is **FALSE**?  
下列關於非營利組織的敘述，何者為非？
- A) The main objective of non-profit-making organization is to make a profit for its owners by providing services and facilities, such as social or culture, to its members  
非營利組織的主要目標是藉由提供服務及包含文化社會等功能給其成員，以替組織擁有者賺取利潤
  - B) International Committee of the Red Cross is an example of non-profit-making organization.  
國際紅十字會是非營利組織
  - C) A non-profit-making organization's cash in hand and cash in bank will be summarized into the Receipts and Payments Account  
非營利組織的公司持有現金及銀行現金部位均會整合在收款和付款科目中
  - D) A non-profit-making organization should also need to adjust accruals and prepayments in the Income and Expenditure Account  
非營利組織仍然需要針對應計項目及預付項目進行調整

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

22. John bought an equipment of cash price of RM 36,000 from XYZ Company through a hire purchase contract. A down payment of RM 2,000 was charged by XYZ Company. The balance and the interest would be settled by 24 monthly instalments and the interest charged was 6% per annum. Which of the following is *correct* ?

John 透過租購合約從 XYZ 公司購入現金價格為 RM 36,000 之設備。XYZ 公司要求 RM 2,000 之首付，餘額及利息將分 24 個月分期支付，年利率 6%，請問下列何者正確？

- A) The total hire purchase interest is RM 4,320  
分期付款利息總額為 RM 4,320
- B) The total hire purchase price is RM 38,080  
分期付款價格為 RM 38,080
- C) The monthly hire purchase interest is RM 180  
每月分期付款利息為 RM 180
- D) The total amount of instalments is RM 38,080 and the monthly instalment is RM 1,587  
分期付款總額為 RM 38,080，而每月需支付 RM 1,587

23. Bike Manufacturing Company currently produces 3,750 bicycles per month. The following data (per unit) apply for sales to regular customers:

自行車製造公司當前每月生產 3,750 輛自行車，下列為每輛自行車的相關成本資訊：

Direct materials 直接原料	RM 63
Direct manufacturing labor 直接人工	12
Variable manufacturing overhead 變動製造費用	9

The total fixed manufacturing overhead per month is RM 52,500. The plant has capacity for 6,000 bicycles. The company now is considering expanding production to 5,000 bicycles based on the company's expectation of future orders. What is the cost per unit of producing 5,000 bicycles?

每個月的固定製造費用為 RM 52,500，且該廠房的每月產能最高可生產 6,000 輛自行車。基於公司對於未來訂單的預期，公司打算要擴充現有生產量至每月生產 5,000 輛自行車，請問如果生產 5,000 輛自行車，則每輛自行車的成成本為多少？

- A) RM 92.75 per bike
- B) RM 98.00 per bike
- C) RM 84.00 per bike
- D) RM 94.50 per bike

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

24. Equity is decreased by all of the following except  
權益會因為下列原因而減少，除了
- A) issuance of shares 發行股票
  - B) expenses 費用
  - C) dividends 股利
  - D) net losses 淨損
25. As of December 31, 2021, XYZ Company had assets of RM 10,500,000, share capital of RM 3,525,000 and retained earnings of RM 4,750,000. Total liabilities as of that date are  
截至 2021 年 12 月 31 日，XYZ 公司總資產為 RM 10,500,000，股本 RM 3,525,000，保留盈餘 RM 4,750,000，則其總負債為
- A) RM 11,725,000
  - B) RM 9,275,000
  - C) RM 2,225,000
  - D) RM 18,775,000
26. At the end of each accounting period, companies need to make closing entries. For closing entries, which of the following is *correct*?  
會計期間結束時，公司需要編製結帳分錄。針對結帳分錄，下列何者正確？
- A) Net profit or net loss is transferred to capital account  
淨利或淨損會轉到資本帳戶
  - B) Closing inventory is counted, valued, recorded and then, transferred to Trading account  
期末存貨會被計算、評價並記錄，然後轉至交易帳戶
  - C) Income and expense accounts are closed and transferred to capital account  
所得及費用帳戶會被結轉至資本帳戶
  - D) Dividend account is closed and transferred to Profit and Loss account  
股利帳戶會被結轉至損益帳戶

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

27. The following is manufacturing information of First Company for the year ended 31 December, 2021.

下列是 First Company 在 2021 年的製造資訊：

Cost of Materials Consumed 耗用原料成本	RM 78,575,000
Direct Labor 直接人工	6,250,000
Direct Expense 直接費用	1,500,000
Factory Overheads 間接製造成本	2,500,000
Opening Work-in-Progress 期初在製品	25,125,000
Closing Work-in-Progress 期末在製品	3,500,000

Finished goods were transferred to the Trading account at production cost plus 20%. Which of the following is *Correct*?

完成品會依其生產成本加上 20% 加成率轉至交易帳戶。下列何者正確？

- A) The prime cost is RM 78,575,000  
 主要成本為 RM 78,575,000
- B) The production cost of finished goods at the market price or at a standard is RM 132,540,000  
 以市價或以標準成本計算而得之完成品製造成本為 RM 132,540,000
- C) Total direct cost is RM 7,750,000  
 直接成本總額為 RM 7,750,000
- D) Total production cost is RM 86,325,000  
 總製造成本為 RM 86,325,000
28. An advertising company performed services on account for RM 42,000. This transaction will
- 一廣告公司提供價值為 RM 42,000 之服務給其客戶，但客戶尚未支付該款項，則此一交易會
- A) increase Cash and increase Service Revenue by RM 42,000  
 使現金及服務收入增加 RM 42,000
- B) increase Accounts Receivable and increase Service Revenue by RM 42,000  
 使應收帳款及服務收入增加 RM 42,000
- C) decrease Accounts Payable but increase Cash by RM 42,000  
 使應付帳款減少 RM 42,000，並使現金增加 RM 42,000
- D) increase Cash but decrease Unearned Service Revenue by RM 42,000  
 使現金增加 RM 42,000，使預收服務收入減少 RM 42,000

**2022 第一屆成大商科比賽 - 會計與簿記**  
**1<sup>st</sup> NCKU Business Studies Competition 2022**  
**Accounting & Bookkeeping**

29. Jefferson has invested RM 450,000 in a privately held family corporation. Recently, the corporation declare bankruptcy. What amount does Jefferson stand to lose?  
Jefferson 投資一間私人持有之家族企業，總投資金額為 RM 450,000。最近該公司宣告破產，請問 Jefferson 總共會損失多少？
- A) Zero. 零損失
  - B) RM 225,000
  - C) Up to his total investment of RM 450,000. 以其投資額 RM 450,000 為上限
  - D) The RM 450,000 plus any personal assets the creditors demand  
投資額 450,000 加上其他債權人對其個人資產之連帶賠償請求權
30. Which of the following is **TRUE**? 下列何者為真？
- A) Depreciation is a decrease in fair value of intangible assets  
折舊是指無形資產公允價值的減少
  - B) Depletion refers to the waste caused by the exploitation of natural resources  
折耗是指開採自然資源時所造成的浪費
  - C) Depletion is the allocation of the cost of natural resources to expense  
折耗是指將自然資源的成本分配至費用
  - D) Amortization is the method used to allocate the cost of plant assets  
攤銷是指將固定資產的成本分配至費用的方法