

Answer ALL questions

Multiple Choices

1. Martin Company is going to scale down its operation scale and closing 90% of its branches in three months. It should record its assets in _____ based on _____.

馬丁公司準備縮減營業規模，並在 3 個月內關閉 90% 的門市。基於 _____，它應以資產的 _____ 記錄於帳簿。

- A. Historical cost; Historical cost concept
歷史成本原則；歷史成本
 - B. Historical cost; Going concern assumption
繼續經營假設；歷史成本
 - C. Market value; Going concern assumption
繼續經營假設；市值
 - D. **Liquidation value; Going concern assumption**
繼續經營假設；清盤值
2. Which of the following flow of accounting cycle is correct?
以下哪項會計循環的流程是正確的？
- A. Ledgers → Book of original entries → Trial balance → Period-end adjustments → Financial Statements
分類帳 → 原始分錄簿 → 試算表 → 期末調整 → 財務報表
 - B. Book of original entries → Trial balance → Ledgers → Period-end adjustments → Financial Statements
原始分錄簿 → 試算表 → 分類帳 → 期末調整 → 財務報表
 - C. **Book of original entries → Ledgers → Trial balance → Period-end adjustments → Financial Statements**
原始分錄簿 → 分類帳 → 試算表 → 期末調整 → 財務報表
 - D. Ledgers → Trial balance → Book of original entries → Period-end adjustments → Financial Statements
分類帳 → 試算表 → 原始分錄簿 → 期末調整 → 財務報表



3. Which of the following about the statement of financial position is/are correct?
以下哪項有關財務狀況表的陳述是正確的？

- (i) Current assets are listed according to their liquidity in ascending order
流動資產按其流動性由小至大排列
- (ii) It reflects the liquidity of a company
它反映了一間公司的變現能力
- (iii) It shows the financial position of a company within a period
它反映了一間公司在一段時間內的財務狀況

- A. (i) & (ii) only
只有 (i) & (ii)
- B. (i) & (iii) only
只有 (i) & (iii)
- C. (ii) & (iii) only
只有 (ii) & (iii)
- D. All of the above
以上皆是

4. The monthly total in purchases return journal will be posted to:
購貨退出簿的每月總額將被記入：

- A. Debit side of purchase account
購貨帳戶的借方
- B. Credit side of purchases account
購貨帳戶的貸方
- C. Debit side of return outwards account
購貨退出帳的借方
- D. Credit side of return outwards account
購貨退出帳的貸方



5. Previously the company bought 100 units of a goods item at \$30 each, less a trade discount of 20%. We now return 10 unites, so we will:
公司先前以每件 30 元的價格購買了 100 個商品項目，扣除 20%的交易折扣。現在我們退出 10 件，因此我們將
- A. **issue a debit note amounting to: \$240**
發出一張\$240 的借項通知單
 - B. issue a credit note amounting to: \$240
發出一張\$240 的貸項通知單
 - C. issue a debit note amounting to: \$300
發出一張\$300 的借項通知單
 - D. issue a credit note amounting to: \$300
發出一張\$300 的貸項通知單
6. Which of the following is not part of books of original entries?
以下哪些不是原始分錄簿
- A. Sales Journal
銷貨簿
 - B. Cash Book
現金簿
 - C. Sales return journal
銷貨退回簿
 - D. **General Ledger**
總分類帳
7. The purchase journal does not contain:
購貨日記簿中不包括
- A. Credit purchase made without a trade discount
沒有交易折扣的賒購
 - B. Credit purchases from overseas supplier
海外供應商的賒購
 - C. **Cash Purchase**
現金購貨
 - D. Credit purchase which are less than \$100
金額低於 100 元的賒購。



8. Which of the following descriptions of trade discounts offered to customers are correct?

下列哪些有關給予客戶交易折扣的描述是正確的？

- (i) They are expenses
它們是費用。
- (ii) They are used to encourage customer to make bulk purchase
它們是用來吸引客戶以大量購貨。
- (iii) They must be recorded in the income statements
他們必須記錄在損益表內

- A. (i) only
只有 (i)
- B. (ii) only**
只有 (ii)
- C. (iii) only
只有 (iii)
- D. (i) & (iii) only
只有 (i) & (iii)



9. With other figures remaining unchanged, which of the following will cause a drop in the gross profit ratio?

在其他數額不變的情況下，下列哪一項會導致毛利率下降？

- (i) An increase in carriage outwards
銷貨運費增加
- (ii) An increase in carriage inwards
購貨運費增加
- (iii) A decrease in return outwards
購貨退出下降
- (iv) A decrease in return inwards
銷貨退回下降

- A. (ii) only
只有 (ii)
- B. (ii) & (iii) only**
只有 (ii) & (iii)
- C. (i), (ii) & (iii) only
只有 (i), (ii) & (iii)
- D. All of the above
以上皆是

10. Which of the following can improve the credit rating?

以下哪一項能改善信貸評級？

- A. Never borrow loan and apply for credit cards.
從不借貸及申請信用卡
- B. Delayed payments on a bank loan.
延遲了銀行貸款的還款
- C. Apply for more credit cards
申請更多的信用卡
- D. Avoid late payments**
避免遲還款

