1. 請就編製損益表過程中，正常營運情況以外之三種 Non-typical Items 分別舉例予以說明。（15%）

2. 公司債折價發行原因何在？請自行舉例說明公司債折價發行，其發行價格產生的過程及折價調整的分錄。（10%）

3. 請自行舉例設計借款各三欄之 Cash Receipt Special Journal（包括欄位各稱、交易項目等）。（20%）

4. DuPage Company purchases a factory machine at a cost of $18,000 on January 1, 1999. The machine is expected to have a salvage value of $2,000 at the end of its 4-year useful life. During its useful life, the machine is expected to be used 160,000 hours. Actual annual hourly use was:
   Year 1, 40,000; Year 2, 60, 000; Year 3, 35,000; and Year 4, 25, 000.

   Instructions
   Prepare depreciation schedules for the following methods: (a) the straight-line, (b) units-of-activity, and (c) declining-balance using double the straight-line rate. （15%）

5. The Rolman Corporation is authorized to issue 1,000,000 shares of $5 par value common stock. In its first year, the company has the following stock transactions:
   Jan. 10 Issued 400,000 shares of stock at $8 per share.
   July 1 Issued 100,000 shares of stock for land. The land had on asking price of $900,000. The stock is currently selling on national exchange at $8.25 per share.
   Sept. 1 Purchased 10,000 shares of common stock for the treasury at $9.00 per share.
   Dec. 1 Sold 4,000 shares of the treasury stock at $10 per share.

   Instructions
   (a) Journalize the transactions.
   (b) Prepare the stockholders’ equity section assuming the company had retained earnings of $200,000 at December 31. （15%）
6. Trillo company’s bank statement for May 1999 shows the following data:

Debit memorandum:
- NSF check: $175
- Collection of note receivable: $505

Credit memorandum:
- Balance 5/1: $12,650
- Balance 5/31: $14,280

The cash balance per books at May 31 is $13,319. Your review of the data reveals the following:

1. The NSF check was from Hup Co., a customer.
2. The note collected by the bank was a $500, three-month, 12% note. The bank charged a $10 collection fee. No interest has been accrued.
3. Outstanding checks at May 31 total $2,410.
4. Deposits in transit at May 31 total $1,752.
5. A Trillo company check for $352 dated May 10 cleared the bank on May 25. This check, which was a payment on account, was journalized for $325.

Instructions
(a) Prepare a bank reconciliation at May 31.
(b) Journalize the entries required by the reconciliation.

7(1) Capital balances in the DEA partnership are D Capital $60,000, E Capital $50,000, and A Capital $40,000, and income ratios are 5:3:2, respectively. The EDAR partnership is formed by admitting R to the firm with a cash investment of $60,000 for a 25% capital interest. The bonus to be credited to A Capital in admitting R is:
   a. $10,000.
   b. $7,500.
   c. $3,750.
   d. $1,500.

(5%)

7(2) Net sales for the month are $800,000 and bad debts are expected to be 1.5% of net sales. The company uses the percentage of sales basis. If the Allowance for Doubtful Accounts has a credit balance of $15,000 before adjustment, what is the balance after adjustment?
   a. $15,000.
   b. $27,000.
   c. $23,000.
   d. $31,000.

(5%)