

考試科目	經濟學	系所別	會計學系二級	考試時間	7月5日(三)第二節
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I. Multiple Choice (3 points each)

Identify the letter of the choice that best completes the statement or answers the question.

1. Suppose that Helen's monthly demand for Latte is represented by the equation $Q = 200 - 2P$. What is the absolute value of her price elasticity of demand when the price of Latte is set at $P = 80$.
 - A. 1/2.
 - B. 1.
 - C. 2.
 - D. 4.
2. Assume that a local restaurant sells two items, salads and steaks. The restaurant's only two customers on a particular day are Mr. Meaty and Ms. Veggie. Mr. Meaty is willing to pay \$21 for a steak and \$8 for a salad. Ms. Veggie is willing to pay only \$9 for a steak, but is willing to pay \$12 for a salad. Assume that the restaurant can provide each of these items at zero marginal cost. How much additional profit does the restaurant make if it stops offering the items separately and, instead, to sell them only as a combo meal?
 - A. \$3
 - B. \$5
 - C. \$7
 - D. \$9
3. Assume Leo buys coffee beans in a competitive market. It follows that
 - A. Leo has a limited number of sellers from which to buy coffee beans.
 - B. Leo will negotiate with sellers whenever he buys coffee beans.
 - C. Leo cannot influence the price of coffee beans even if he buys a large quantity of them.
 - D. Leo is the only buyer in the market, despite the fact that there are many sellers in the market.
4. You love peanut butter. You hear on the news that 50 percent of the peanut crop in the South has been wiped out by drought and that this will cause the price of peanuts to double by the end of the year. As a result, your demand for peanut butter
 - A. will increase but not until the end of the year.
 - B. increases today.
 - C. decreases as you look for a substitute good.
 - D. shifts left today.

備註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

考試科目	經濟學	系所別	會計學系一年級	考試時間	7月5日(三)第二節
<p>5. Suppose that electricity producers create a negative externality equal to \$4 per unit. Further suppose that the government imposes a \$5 per-unit tax on the producers. What is the relationship between the after-tax equilibrium quantity and the socially optimal quantity of electricity to be produced?</p> <p>A. They are equal. B. The after-tax equilibrium quantity is greater than the socially optimal quantity. C. The after-tax equilibrium quantity is less than the socially optimal quantity. D. There is not enough information to answer the question.</p> <p>6. In some cases, selling pollution permits is a better method for reducing pollution than imposing a corrective tax because</p> <p>A. it is hard to estimate the market demand curve and thus charge the "right" corrective tax. B. selling pollution permits create a net increase in pollution. C. corrective taxes distort incentives. D. corrective taxes provide greater flexibility to firms that can reduce pollution at a low cost.</p> <p>7. Suppose a consumer has preferences over two goods, X and Y, which are perfect substitutes. In particular, two units of X is equivalent to one unit of Y. If the price of X is \$1, the price of Y is \$3, and the consumer has \$45 of income to allocate to these two goods, how much of each good should the consumer purchase to maximize satisfaction?</p> <p>A. 45 units of X and 0 units of Y B. 0 units of X and 15 units of Y C. 15 units of X and 10 units of Y D. 30 units of X and 5 units of Y</p> <p>8. The Wacky Widget company has total fixed costs of \$100,000 per year. The firm's average variable cost is \$10 for 10,000 widgets. At that level of output, the firm's average total costs equal</p> <p>A. \$10 B. \$15 C. \$20 D. \$25</p> <p>9. Good X is a Giffen good. When the price of X increases, the consumer will consume</p> <p>A. more X. B. the same amount of X. C. less X. D. more or less X depending on the size of the income effect relative to the size of the substitution effect.</p>					
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考試科目	經濟學	系所別	會計學系二年級	考試時間	7月5日(三)第二節
------	-----	-----	---------	------	------------

10. Some persons are counted as out of the labor force because they have made no serious or recent effort to look for work. However, some of these individuals may want to work even though they are too discouraged to make a serious effort to look for work. If these individuals were counted as unemployed instead of out of the labor force, then

- A. both the unemployment rate and labor-force participation rate would be higher.
- B. the unemployment rate would be higher and the labor-force participation rate would be lower.
- C. the unemployment rate would be lower and the labor-force participation rate would be higher.
- D. both the unemployment rate and labor-force participation rate would be lower.

11. In an imaginary economy, consumers buy only hot dogs and hamburgers. The fixed basket consists of 10 hot dogs and 6 hamburgers. A hot dog cost \$3 in 2016 and \$5.40 in 2017. A hamburger cost \$5 in 2016 and \$6 in 2017. Which of the following statements is correct?

- A. When 2016 is chosen as the base year, the consumer price index is 90 in 2017.
- B. When 2016 is chosen as the base year, the inflation rate is 150 percent in 2017.
- C. When 2017 is chosen as the base year, the consumer price index is 100 in 2016.
- D. When 2017 is chosen as the base year, the inflation rate is 50 percent in 2017.

12. Suppose the economy experiences price inflation such that a typical basket of goods is now more expensive than it used to be. All else equal, we would expect:

- A. the demand for money to shift inward.
- B. a downward movement along a fixed money demand curve.
- C. the demand for money to shift outward.
- D. an upward movement along a fixed money demand curve.

13. In a fractional reserve banking system, an increase in reserve requirements

- A. increases both the money multiplier and the money supply.
- B. increases the money multiplier, but decreases the money supply.
- C. decreases both the money multiplier and the money supply.
- D. decreases the money multiplier, but increases the money supply.

14. John puts money in savings account. The nominal interest rate is one percent. One year later he can buy three percent more goods. John earned a real interest rate of

- A. two percent and prices fell two percent.
- B. two percent and prices rose two percent.
- C. three percent and prices rose two percent.
- D. three percent and prices fell two percent.

備註

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考試科目	經濟學	系所別	會計學系-研級	考試時間	7月5日(三)第二節
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15. The claim that increases in the growth rate of the money supply increases nominal interest rates but not the real interest rate is known as the

- A. Friedman Effect.
- B. Hume Effect.
- C. Fisher Effect.
- D. Bernanke Effect.

16. Which of the following statements is correct?

A. Both liquidity preference theory and classical theory assume the interest rate adjusts to bring the money market into equilibrium.

B. Both liquidity preference theory and classical theory assume the price level adjusts to bring the money market into equilibrium.

C. Liquidity preference theory assumes the price level adjusts to bring the money market into equilibrium; classical theory assumes the interest rate adjusts to bring the money market into equilibrium.

D. Liquidity preference theory assumes the interest rate adjusts to bring the money market into equilibrium; classical theory assumes the price level adjusts to bring the money market into equilibrium.

II. Problems

1. A subsidy is the opposite of a tax. For instance, with an \$s subsidy for the buyers, the government pays the buyers \$s for each unit of the good purchased. Consider a market with demand, $Q^D = 60 - P$ and supply $Q^S = \frac{P}{2}$.

A. (4 points) Calculate the equilibrium price, equilibrium quantity for this market when there is no subsidy.

B. (6 points) Suppose the government offers a \$6 subsidy to the buyers for each unit of the good purchased. Calculate the price paid by the buyers, the price received by the sellers, and the quantity sold.

C. (6 points) With the \$6 subsidy, what is the consumer surplus, what is the producer surplus, and what is the deadweight loss?

2. Steve purchases some land for \$40,000 in 1990 when the price index equaled 100. He maintains it, but makes no improvements to it. In 2020, Steve sold the land for \$120,000, and the price index equaled 300. The tax rate on nominal capital gains was 30 percent.

A. (6 points) Compute the taxes on the nominal gain in term of 2020 prices.

B. (6 points) Compute the after-tax real value of the land in terms of 1990 prices.

C. (6 points) Find the after-tax real rate of capital gain.

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考試科目	經濟學	系所別	會計學系-7級	考試時間	7月5日(三)第二節
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3. Consider a closed economy described by the following equations:

$$C = 200 + 0.8(Y - T)$$

$$I = 500 - 50r$$

$$G = 600$$

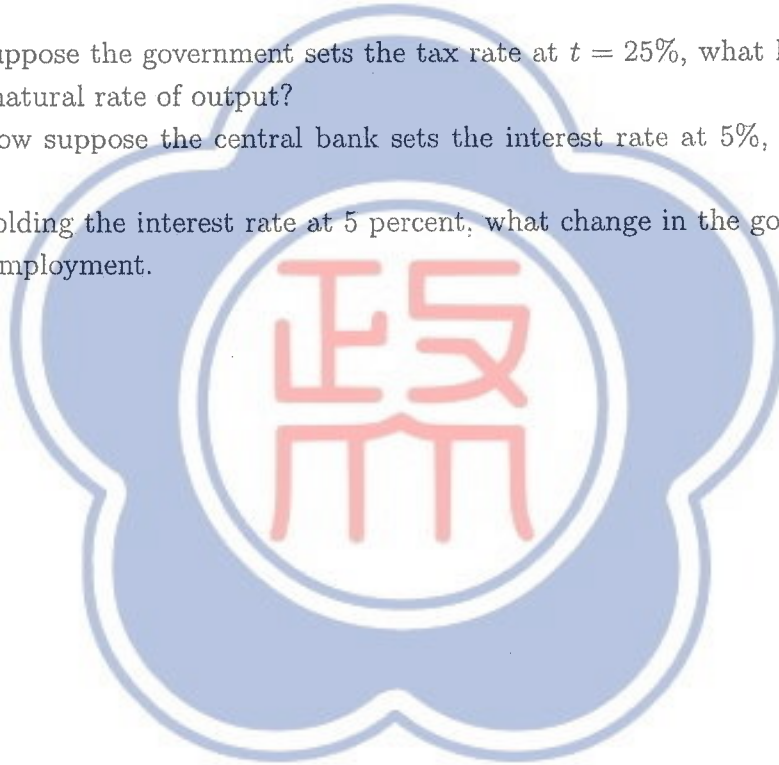
$$T = t \cdot Y$$

where C is consumption, I is investment, G is government purchases, T is taxes, and r is the interest rate. If the economy were at full employment (that is, at its natural rate), GDP would be 3,000.

A. (8 points) Suppose the government sets the tax rate at $t = 25\%$, what level of interest rate would achieve the natural rate of output?

B. (5 points) Now suppose the central bank sets the interest rate at 5%, so $r = 5$. Solve for GDP.

C. (5 points) Holding the interest rate at 5 percent, what change in the government purchases would restore full employment.



備註

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考試科目	初級會計學	系所別	會計學系二年級	考試時間	7月5日(三) 第四節
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第一題 (30 Points):

On November 1, 2020, Spangler Company purchased \$100,000, 5-year, 7% bonds of Brooks Corporation for \$108,659. Spangler Company classified its business model into Financial Assets at Amortized Cost. Brooks Corporation paid interest annually on October 31. Spangler Company and Brooks Corporation reported financial statements year ends on December 31. The following schedule presents a comparison of the amortized cost and fair value of the bonds at year-end.

	11/01/20	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24
Amortized cost	\$108,659	\$???	\$???	\$???	\$???	\$101,587
Fair value	—	\$106,500	\$107,500	\$105,650	\$103,000	\$101,000

(a) Prepare a bond amortization schedule using the *effective-interest method* (round to the nearest dollar). (7 points)

<u>Annual Interest Periods</u>	<u>Interest to be Paid</u>	<u>Interest Expense Recorded</u>	<u>Premium or Discount Amortization</u>	<u>Unamortized Premium or Discount</u>	<u>Bond Carrying Value</u>
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(b) Prepare the following journal entries for both the Brooks Company and Spangler Company. (12 points)

Dates	Brooks Company (Bond Issuer)	Spangler Company (Bond Investor)
November 1, 2020 (Bond Issue Day)		
December 31, 2020 (Year-End)		
October 31, 2021 (Interest Payment)		
December 31, 2021 (Year-End)		
October 31, 2022 (Interest Payment)		
December 31, 2022 (Year-End)		

(c) If Spangler company sold Brooks corporation's bond back to Brooks at 102 after receiving the interest on October 31, 2023. Prepare all journal entries for Spangler and Brooks on October 31, 2023. (4 points)

(d) Suppose Spangler Company classified its business model into *fair value through profit or loss financial assets* on November 1, 2020. If Spangler Company changed its business model to *financial assets at amortized cost* on January 1, 2021. Prepare necessary journal entries for Spangler Company on October 31, 2021, December 31, 2021 and January 1, 2022. (7 points)

考試科目	初級會計學	系所別	會計學系二年級	考試時間	7月5日(三) 第四節
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第二題 (20 Points):

The following comparative balance sheets (statements of financial position) are for Vermillion Company as of December 31, 2022 and December 31, 2023. Use the *indirect method* to prepare the statement of cash flows for the Company.

VERMILLION COMPANY				
Comparative Statement of Financial Position				
December 31, 2022 and 2023				
	<u>2023</u>		<u>2022</u>	
Intangible Assets				
Patent		\$ 5,000		\$ 6,250
Plants, Property, and Equipment				
Building	\$ 0		\$ 29,750	
Less: Accumulated Depreciation	0	0	(6,000)	23,750
Equipment	\$ 40,000		\$ 20,000	
Less: Accumulated Depreciation	(2,000)	38,000	(4,500)	15,500
Investments				
FVTOCI Investments		0		3,000
Current Assets				
Inventory		12,000		9,000
Accounts Receivable (net)		9,250		5,500
Cash		38,500		13,000
Total Assets		<u>\$102,750</u>		<u>\$ 76,000</u>
Equity				
Share Capital—Ordinary Shares		\$ 43,000		\$ 33,000
Retained Earnings		20,750		5,000
Total Equity		<u>\$ 63,750</u>		<u>\$ 38,000</u>
Liabilities				
Long-term Notes Payable		\$ 31,000		\$ 25,000
Short-term Notes Payable		3,000		4,000
Dividends Payable		0		6,000
Accounts Payable		5,000		3,000
Total Liabilities		<u>\$ 39,000</u>		<u>\$ 38,000</u>
Total Equity and Liabilities		<u>\$102,750</u>		<u>\$ 76,000</u>

Additional information related to 2023 is as follows:

- (1) Equipment that had cost \$11,000 and was 30% depreciated at the time of disposal was sold for \$2,500.
- (2) \$10,000 of the long-term notes payable was paid by issuing ordinary shares.
- (3) The dividends payable of \$6,000 in 2022 were paid in 2023.
- (4) On January 1, 2023, the building was completely destroyed by a storm. The insurance company paid \$31,750 to Vermillion for the insurance coverage.
- (5) FVTOCI Investments were sold at \$6,700.
- (6) Cash of \$15,000 was paid for the acquisition of the equipment.

第三題 (20 points)

The cash balance per books for Feagen Company on September 30, 2020 is \$10,740.93. The following checks and receipts were recorded for the month of October, 2020:

考試科目	初級會計學	系所別	會計學系二年級	考試時間	7月5日(三)第四節
------	-------	-----	---------	------	------------

Checks				Receipts	
No.	Amount	No.	Amount	Amount	Date
17	\$372.96	22	\$578.84	\$843.86	10/5
18	\$780.62	23	\$1,687.50	\$941.54	10/21
19	\$157.00	24	\$ 921.30	\$808.58	10/27
20	\$587.50	25	\$ 246.03	\$967.00	10/30
21	\$234.15				

In addition, the bank statement for the month of October is presented as follows:

Balance Last Statement	Deposits and Credits		Checks and Deposits		Balance This Statement
	No.	Total Amount	No.	Total Amount	
\$5,404.84	5	\$9,178.36	10	\$3,632.19	\$10,951.01

Checks and other debits			Deposits	Date	Balance
No.	Amount	No. Amount	No. Amount		
14	148.29	17 372.96	22 578.84	5,484.38	10/1 \$ 9,875.31
18	708.62	24 921.30		843.86	10/8 \$ 9,219.03
19	157.00	25 246.03		941.54	10/23 \$ 9,541.58
21	234.15	25.00SC		808.58	10/29 \$10,101.01
	240.00NSF			1,100.00CM	10/31 \$10,951.01

Symbols: NSF (Not sufficient funds) SC (Service charge) CM (Credit Memo)

Check No. 18 was correctly written for \$708.62 for a **payment on account**. The NSF check was from S. Long, a customer, in settlement of an accounts receivable. An entry had not been made for the NSF check. The credit memo is for the collection of a note receivable including interest of \$60 which has not been accrued. The bank service charge is \$25.00.

- (a) Prepare a bank reconciliation at October 31. (16 points)
 (b) Prepare the adjusting journal entries required by the bank reconciliation. (4 points)

第四題 (15 points)

Sandy Corporation uses a special equipment in its packaging business. The equipment was purchased on January 1, 2020 for \$1,280,000 and it had an estimated useful life of 5 years and a residual value of \$80,000. The company uses a calendar year to prepare their annual financial statements.

- (a) At December 31, 2021, new technology was introduced that would accelerate the obsolescence of Sandy's equipment. Sandy's controller estimates that the value-in-use on the equipment will be \$360,000 and that the fair value less costs to sell the equipment will be \$340,000. Sandy intends to continue using the equipment, and she uses *sum-of-the-years'-digits* depreciation. Prepare all necessary journal entries for the equipment at December 31, 2021. (3%)
- (b) At January 1, 2022, Sandy Corporation changes the depreciation method for the equipment and starts to use *straight-line* depreciation. In 2022, it is determined that the total estimated life should be 4 years with no residual value at the end of that time. At December 31, 2022, Sandy's controller estimates that the value-in-use on the equipment will be \$290,000 and that the fair value less costs to sell the equipment will be \$240,000. Prepare all necessary journal entries for the equipment at December 31, 2022. (6%)
- (c) At July 1, 2023, Sandy chooses to sell the equipment for \$160,000. Prepare all necessary journal entries for the equipment at July 1, 2023. (Note: You don't need to do the impairment test again.) (6%)

考試科目	初級會計學	系所別	會計學系二年級	考試時間	7月5日(三) 第四節
------	-------	-----	---------	------	-------------

第五題 (15 points)

Angel Chang of the controller's office of Angel Corporation was given the assignment of determining the basic and diluted earnings per share values for the year ending December 31, 2021. Chang has compiled the information listed below.

- The corporation is authorized to issue 8,000,000 shares of \$10 par value ordinary shares. As of December 31, 2020, 2,000,000 shares had been issued and were outstanding.
- The per share market prices of the ordinary shares on December 31, 2021 was \$10.00.
- A total of 700,000 shares of an authorized 1,200,000 shares of convertible preference share had been issued on July 1, 2020. The share was issued at its par value of \$25, and it has a cumulative dividend of \$3 per share. The share is convertible into ordinary shares at the rate of one share of convertible preference for one share of ordinary. The rate of conversion is to be automatically adjusted for share splits and share dividends. Dividends are paid quarterly on September 30, December 31, March 31, and June 30. Also, they reported that dividends on Angel's preference share dividends were \$630,000 in arrears for one year.
- The following specific activities took place during 2021.
 - January 1 — A 5% ordinary share dividend was issued. The dividend had been declared on December 1, 2020, to all shareholders of record on December 29, 2020.
 - April 1 — A total of 400,000 shares of the \$3 convertible preferred stock was converted into ordinary shares. The company issued new ordinary shares and retired the preference shares. This was the only conversion of the preference shares during 2021.
 - August 1 — A total of 300,000 shares of ordinary shares were issued to acquire a factory building.
 - November 1 — A total of 30,000 shares of ordinary shares were purchased on the open market at \$9 per share. These shares were to be held as treasury shares and were still in the treasury as of December 31, 2021.
- Preference share cash dividends — Cash dividends to preference shareholders were declared and paid as scheduled. Ordinary share cash dividends — Cash dividends to ordinary shareholders were declared and paid as follows:

April 15 — \$0.30 per share
October 15 — \$0.20 per share
- The following information about income statement also occurred during 2021.

Income before income tax	\$22,160,000
Discontinued operations (loss before taxes)	3,024,000
Effective tax rate	40%

Compute the *weighted-average EPS* for Angel Corporation as it should be shown on the face of the income statement. You need to show all calculations to get the full points.

考試科目	初級會計學	系所別	會計學系二年級	考試時間	7月5日(三) 第四節
------	-------	-----	---------	------	-------------

Table 1 Present Value of \$1

$$P_{n,i} = \frac{1}{(1+i)^n}$$

$n \setminus i$	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	12%	14%	15%
1	0.990	0.980	0.970	0.961	0.952	0.943	0.934	0.925	0.917	0.909	0.892	0.877	0.869
2	0.980	0.961	0.942	0.924	0.907	0.889	0.873	0.857	0.841	0.826	0.797	0.769	0.756
3	0.970	0.942	0.915	0.888	0.863	0.839	0.816	0.793	0.772	0.751	0.711	0.675	0.657
4	0.960	0.923	0.888	0.854	0.822	0.792	0.762	0.735	0.708	0.683	0.635	0.592	0.571
5	0.951	0.905	0.862	0.821	0.783	0.747	0.712	0.680	0.649	0.620	0.567	0.519	0.497
6	0.942	0.887	0.837	0.790	0.746	0.704	0.666	0.630	0.596	0.564	0.506	0.455	0.432
7	0.932	0.870	0.813	0.759	0.710	0.665	0.622	0.583	0.547	0.513	0.452	0.399	0.375
8	0.923	0.853	0.789	0.730	0.676	0.627	0.582	0.540	0.501	0.466	0.403	0.350	0.326
9	0.914	0.836	0.766	0.702	0.644	0.591	0.543	0.500	0.460	0.424	0.360	0.307	0.284
10	0.905	0.820	0.744	0.675	0.613	0.558	0.508	0.463	0.422	0.385	0.321	0.269	0.247
11	0.896	0.804	0.722	0.649	0.584	0.526	0.475	0.428	0.387	0.350	0.287	0.236	0.214
12	0.887	0.788	0.701	0.624	0.556	0.496	0.444	0.397	0.355	0.318	0.256	0.207	0.186
13	0.878	0.773	0.680	0.600	0.530	0.468	0.414	0.367	0.326	0.289	0.229	0.182	0.162
14	0.869	0.757	0.661	0.577	0.505	0.442	0.387	0.340	0.299	0.263	0.204	0.159	0.141
15	0.861	0.743	0.641	0.555	0.481	0.417	0.362	0.315	0.274	0.239	0.182	0.140	0.122
16	0.852	0.728	0.623	0.533	0.458	0.393	0.338	0.291	0.251	0.217	0.163	0.122	0.106
17	0.844	0.714	0.605	0.513	0.436	0.371	0.316	0.270	0.231	0.197	0.145	0.107	0.092
18	0.836	0.700	0.587	0.493	0.415	0.350	0.295	0.250	0.211	0.179	0.130	0.094	0.080
19	0.827	0.686	0.570	0.474	0.395	0.330	0.276	0.231	0.194	0.163	0.116	0.082	0.070
20	0.819	0.672	0.553	0.456	0.376	0.311	0.258	0.214	0.178	0.148	0.103	0.072	0.061
21	0.811	0.659	0.537	0.438	0.358	0.294	0.241	0.198	0.163	0.135	0.092	0.063	0.053
22	0.803	0.646	0.521	0.421	0.341	0.277	0.225	0.183	0.150	0.122	0.082	0.055	0.046
23	0.795	0.634	0.506	0.405	0.325	0.261	0.210	0.170	0.137	0.111	0.073	0.049	0.040
24	0.787	0.621	0.491	0.390	0.310	0.246	0.197	0.157	0.126	0.101	0.065	0.043	0.034
25	0.779	0.609	0.477	0.375	0.295	0.232	0.184	0.146	0.115	0.092	0.058	0.037	0.030
26	0.772	0.597	0.463	0.360	0.281	0.219	0.172	0.135	0.106	0.083	0.052	0.033	0.026
27	0.764	0.585	0.450	0.346	0.267	0.207	0.160	0.125	0.097	0.076	0.046	0.029	0.022
28	0.756	0.574	0.437	0.333	0.255	0.195	0.150	0.115	0.089	0.069	0.041	0.025	0.019
29	0.749	0.563	0.424	0.320	0.242	0.184	0.140	0.107	0.082	0.063	0.037	0.022	0.017
30	0.741	0.552	0.411	0.308	0.231	0.174	0.131	0.099	0.075	0.057	0.033	0.019	0.015
31	0.734	0.541	0.399	0.296	0.220	0.164	0.122	0.092	0.069	0.052	0.029	0.017	0.013
32	0.727	0.530	0.388	0.285	0.209	0.154	0.114	0.085	0.063	0.047	0.026	0.015	0.011
33	0.720	0.520	0.377	0.274	0.199	0.146	0.107	0.078	0.058	0.043	0.023	0.013	0.009
34	0.712	0.510	0.366	0.263	0.190	0.137	0.100	0.073	0.053	0.039	0.021	0.011	0.008
35	0.705	0.500	0.355	0.253	0.181	0.130	0.093	0.067	0.048	0.035	0.018	0.010	0.007
36	0.698	0.490	0.345	0.243	0.172	0.122	0.087	0.062	0.044	0.032	0.016	0.008	0.006
37	0.692	0.480	0.334	0.234	0.164	0.115	0.081	0.057	0.041	0.029	0.015	0.007	0.005
38	0.685	0.471	0.325	0.225	0.156	0.109	0.076	0.053	0.037	0.026	0.013	0.006	0.004
39	0.678	0.461	0.315	0.216	0.149	0.103	0.071	0.049	0.034	0.024	0.012	0.006	0.004
40	0.671	0.452	0.306	0.208	0.142	0.097	0.066	0.046	0.031	0.022	0.010	0.005	0.003
41	0.665	0.444	0.297	0.200	0.135	0.091	0.062	0.042	0.029	0.020	0.009	0.004	0.003
42	0.658	0.435	0.288	0.192	0.128	0.086	0.058	0.039	0.026	0.018	0.008	0.004	0.002
43	0.651	0.426	0.280	0.185	0.122	0.081	0.054	0.036	0.024	0.016	0.007	0.003	0.002
44	0.645	0.418	0.272	0.178	0.116	0.077	0.050	0.033	0.022	0.015	0.006	0.003	0.002
45	0.639	0.410	0.264	0.171	0.111	0.072	0.047	0.031	0.020	0.013	0.006	0.002	0.001
46	0.632	0.402	0.256	0.164	0.105	0.068	0.044	0.029	0.018	0.012	0.005	0.002	0.001
47	0.626	0.394	0.249	0.158	0.100	0.064	0.041	0.026	0.017	0.011	0.004	0.002	0.001
48	0.620	0.386	0.241	0.152	0.096	0.060	0.038	0.024	0.015	0.010	0.004	0.001	0.001
49	0.614	0.378	0.234	0.146	0.091	0.057	0.036	0.023	0.014	0.009	0.003	0.001	0.001
50	0.608	0.371	0.228	0.140	0.087	0.054	0.033	0.021	0.013	0.008	0.003	0.001	0.000

考試科目	初級會計學	系所別	會計學系二年級	考試時間	7月5日(三) 第四節
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Table 2 Present Value of an Ordinary Annuity of \$1

$$P_{\overline{n}|i} = \frac{1 - \frac{1}{(1+i)^n}}{i}$$

$i \backslash n$	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	12%	14%	15%
1	0.990	0.980	0.970	0.961	0.952	0.943	0.934	0.925	0.917	0.909	0.892	0.877	0.869
2	1.970	1.941	1.913	1.886	1.850	1.833	1.808	1.783	1.759	1.735	1.690	1.646	1.625
3	2.940	2.883	2.828	2.775	2.723	2.673	2.624	2.577	2.531	2.486	2.401	2.321	2.283
4	3.901	3.807	3.717	3.629	3.545	3.465	3.387	3.312	3.239	3.169	3.037	2.913	2.834
5	4.853	4.713	4.579	4.451	4.329	4.212	4.100	3.992	3.889	3.790	3.604	3.433	3.352
6	5.795	5.601	5.417	5.242	5.075	4.917	4.766	4.622	4.485	4.355	4.111	3.888	3.784
7	6.728	6.471	6.230	6.002	5.786	5.582	5.389	5.206	5.032	4.868	4.563	4.288	4.160
8	7.651	7.325	7.019	6.732	6.463	6.209	5.971	5.746	5.534	5.334	4.967	4.638	4.487
9	8.566	8.162	7.786	7.435	7.107	6.801	6.515	6.246	5.995	5.759	5.328	4.946	4.771
10	9.471	8.982	8.530	8.110	7.721	7.360	7.023	6.710	6.417	6.144	5.650	5.216	5.018
11	10.367	9.786	9.252	8.760	8.306	7.886	7.498	7.138	6.805	6.495	5.937	5.452	5.233
12	11.255	10.575	9.954	9.385	8.863	8.383	7.942	7.536	7.160	6.813	6.194	5.660	5.420
13	12.133	11.348	10.634	9.985	9.393	8.852	8.357	7.903	7.486	7.103	6.423	5.842	5.583
14	13.003	12.106	11.296	10.563	9.898	9.294	8.745	8.244	7.786	7.366	6.628	6.002	5.724
15	13.865	12.849	11.937	11.118	10.379	9.712	9.107	8.559	8.060	7.606	6.810	6.142	5.847
16	14.717	13.577	12.561	11.652	10.837	10.105	9.446	8.851	8.312	7.823	6.973	6.265	5.954
17	15.562	14.291	13.166	12.165	11.274	10.477	9.763	9.121	8.543	8.021	7.119	6.372	6.047
18	16.398	14.992	13.753	12.659	11.689	10.827	10.059	9.371	8.755	8.201	7.249	6.467	6.127
19	17.226	15.678	14.323	13.133	12.058	11.158	10.335	9.603	8.950	8.364	7.365	6.530	6.198
20	18.045	16.351	14.877	13.590	12.462	11.469	10.594	9.818	9.128	8.513	7.469	6.623	6.259
21	18.856	17.011	15.415	14.029	12.821	11.764	10.835	10.016	9.292	8.648	7.562	6.686	6.312
22	19.660	17.658	15.936	14.451	13.163	12.041	11.061	10.200	9.442	8.771	7.644	6.742	6.358
23	20.455	18.292	16.443	14.856	13.488	12.303	11.272	10.371	9.580	8.883	7.718	6.749	6.398
24	21.243	18.913	16.935	15.246	13.798	12.550	11.469	10.528	9.706	8.984	7.784	6.835	6.433
25	22.023	19.523	17.413	15.622	14.093	12.783	11.653	10.674	9.822	9.077	7.843	6.872	6.464
26	22.795	20.121	17.876	15.982	14.375	13.003	11.825	10.809	9.928	9.160	7.895	6.906	6.490
27	23.559	20.706	18.327	16.329	14.643	13.210	11.986	10.935	10.026	9.237	7.942	6.935	6.513
28	24.316	21.281	18.764	16.663	14.898	13.406	12.137	11.051	10.116	9.306	7.984	6.960	6.533
29	25.065	21.844	19.188	16.983	15.141	13.590	12.277	11.158	10.198	9.369	8.021	6.983	6.550
30	25.807	22.396	19.600	17.292	15.372	13.764	12.409	11.257	10.273	9.426	8.055	7.002	6.563
31	26.542	22.937	20.000	17.589	15.592	13.929	12.531	11.349	10.342	9.479	8.084	7.019	6.579
32	27.269	23.468	20.388	17.873	15.802	14.084	12.646	11.434	10.406	9.526	8.111	7.034	6.590
33	27.989	23.988	20.765	18.147	16.002	14.230	12.753	11.513	10.464	9.569	8.135	7.048	6.600
34	28.702	24.498	21.131	18.411	16.192	14.368	12.854	11.586	10.517	9.608	8.156	7.059	6.609
35	29.408	24.998	21.487	18.664	16.374	14.498	12.947	11.654	10.566	9.644	8.175	7.070	6.616
36	30.107	25.488	21.832	18.908	16.546	14.620	13.035	11.717	10.611	9.676	8.192	7.078	6.623
37	30.799	25.969	22.167	19.142	16.711	14.736	13.117	11.775	10.652	9.705	8.207	7.086	6.628
38	31.484	26.440	22.492	19.367	16.867	14.846	13.193	11.828	10.690	9.732	8.220	7.093	6.633
39	32.163	26.902	22.808	19.584	17.071	14.949	13.264	11.878	10.725	9.756	8.233	7.099	6.638
40	32.834	27.355	23.114	19.792	17.159	15.046	13.331	11.924	10.757	9.779	8.243	7.105	6.641
41	33.499	27.799	23.412	19.993	17.294	15.138	13.394	11.967	10.786	9.799	8.253	7.109	6.645
42	34.158	28.234	23.701	20.185	17.423	15.224	13.452	12.006	10.813	9.817	8.261	7.113	6.647
43	34.810	28.661	23.981	20.370	17.545	15.306	13.506	12.043	10.837	9.833	8.269	7.117	6.650
44	35.455	29.079	24.254	20.548	17.662	15.383	13.557	12.077	10.860	9.849	8.276	7.120	6.652
45	36.094	29.490	24.518	20.720	17.774	15.455	13.605	12.108	10.881	9.862	8.282	7.123	6.654
46	36.727	29.892	24.775	20.884	17.880	15.524	13.650	12.137	10.900	9.875	8.287	7.125	6.655
47	37.353	30.286	25.024	21.042	17.981	15.589	13.691	12.164	10.917	9.886	8.292	7.127	6.657
48	37.973	30.673	25.266	21.195	18.077	15.650	13.730	12.189	10.933	9.896	8.297	7.129	6.658
49	38.588	31.052	25.601	21.341	18.168	15.707	13.766	12.212	10.948	9.906	8.301	7.131	6.659
50	39.196	31.423	25.729	21.482	18.255	15.761	13.800	12.233	10.961	9.914	8.304	7.132	6.660

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。