科目	經濟學	系別	財政系	考試時間	月星期	日 上午第下午

問答題(以下各題每題十五分，共六十分)

二、何謂 natural monopoly？在經濟體系中有哪些產業為 natural monopoly？試以一圖形表示 natural monopoly，並以同一圖形討論以下各種不同訂價法及其優缺點。

(1)MR = MC pricing

(2)P = MC pricing

(3)P = AC pricing

(4)Two-part tariff

三、某一城市的大眾運輸係由一廠商使用兩種投入要素所生產，這兩種投入要素為紅巴士與藍巴士。假設巴士為完全可細分(例如可使用 1/4 巴士)。下表表示製造一單位大眾運輸的各種不同方式：

OUTPUT	RED BUSES	BLUE BUSES
1	0	4
1	2	2
1	4	0

(1)試畫出此廠商一單位產出的等產量線(isoquant)。

(2)假設紅巴士的價格為每單位$3，藍巴士的價格為每單位$2。試畫出兩條此廠商的等成本線(isocost curves)。

(3)用另一圖形將廠商的等產量線與等成本線放在一起。為生產一單位產出，成本最小的生產方式為何？成本為多少？試用圖形表示之。

(4)假設藍巴士的價格上升為$6 一單位。為生產一單位產出，成本最小的生產方式為何？成本為多少？試用圖形表示之。

四、試分別就貨幣數量學說，流動性偏好理論，與現代的貨幣需求理論討論影響貨幣需求的因素。

五、假設一經濟體系的 marginal propensity to consume 為 0.6，marginal propensity to import 為 0.1，marginal propensity to invest 為 0.3。今 C 表示消費，I 表示投資，G 表示政府支出，X 表示淨出口。
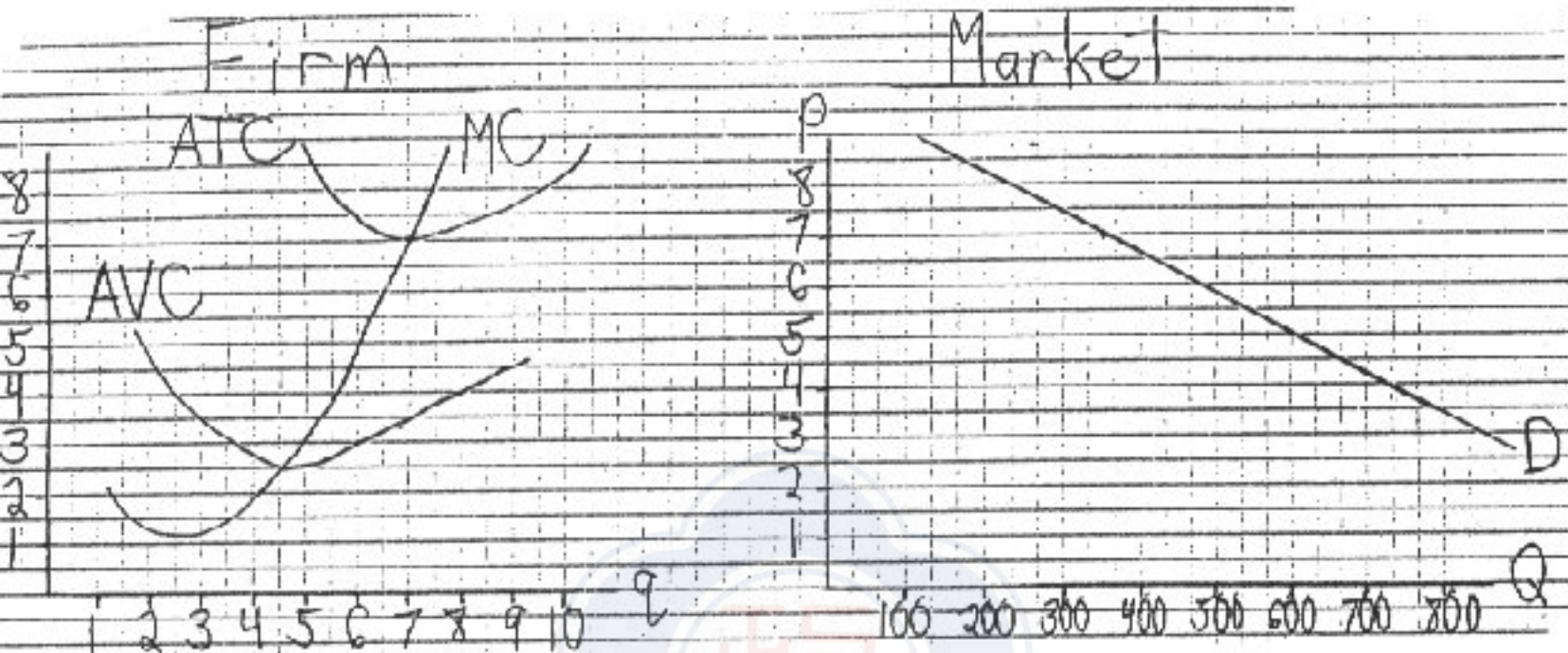
(1) 試用一圖形畫出 C 函數，(C＋I)函數，(C＋I＋G＋X)函數，與總支出函數，並標明斜率。

(2) 若政府增加支出 100 億元，經濟體系的所得將增加多少？乘數為多少？

(3) 若政府同時增加支出與稅收各 100 億元，經濟體系的所得將增加多少？乘數為多少？

7. If the currency-to-deposit ratio is 0.4, the reserve-to-deposit ratio is 0.1, and the amount of currency in circulation is $440 billion, then the money supply is _____ and the money multiplier is _____.

a) $1,470 billion; 3.
b) $1540 billion; 2.8.
c) $2,000 billion; 3.
d) $1500 billion; 2.5
e) $1450 billion; 2.5.

8. Suppose the consumption function was equal to $C = 2 + 0.7 (Y - T)$, where Y is real GDP and T is tax revenue. If taxes were to decrease by $10 billion, and government purchases were to also decrease by $10 billion, what would happen to the aggregate expenditure line?
a) The aggregate expenditure line would not change.
b) The aggregate expenditure line would shift down by $20 billion.
c) The aggregate expenditure line would shift down by $3 billion.
d) The aggregate expenditure line would shift up by $20 billion.
e) The aggregate expenditure line would shift up by $3 billion.

9. According to the Ricardian equivalence proposition
a) an increase in the budget deficit due to a tax decrease will cause an increase in the trade deficit.
b) an increase in the budget deficit due to a tax decrease will lower private savings.
c) an increase in the budget deficit due to a tax decrease will cause a decrease in the trade deficit.
d) a tax decrease that causes a decrease in government savings (that is, an increase in the budget deficit) will result in an increase in private savings by an equal amount.
e) an increase in the budget deficit due to a tax decrease will increase national savings.

10. You observe that the quantity sold of VCRs over the last 3 years has increased but that price has remained roughly constant. The best explanation for this is:
a) Production technology has remained roughly constant. The popularity of VCRs has increased.
b) Manufacturing costs have risen and more and more consumers think VCRs are only for mindless jerks.
c) The price of television has risen and the popularity of VCRs has increased.
d) The cost of video tape rentals has fallen and consumer tastes have remained unchanged.
e) VCR manufacturing costs have decreased and the popularity of VCRs has increased.

5. The firm diagram below illustrates the cost curves of all firms in a perfectly competitive industry. Suppose there are currently 100 firms in the industry. Assume the long-run supply curve is perfectly elastic.

The equilibrium price in the short-run is _____. In order to achieve long-run equilibrium, _____ firms must _____ the industry.

a) $3, 25, enter.

b) $4, 50, enter.

c) $5, 50, exit.

d) $6, 30, exit.

e) $7, 45, exit.

6. Suppose banks desire to keep 5% of their deposits on reserve. If the central bank purchases $20 million worth of government bonds from Bank ABC, then the amount of bonds and loans Bank ABC holds will _____; the amount of reserves Bank ABC desires to hold will _____.

a) increase by $20 million; not change.

b) increase by $100 million; increase by $1 million.

c) increase by $15 million; increase by $1 million.

d) decrease by $20 million; decrease by $20 million.

e) decrease by $15 million; increase by $20 million.

3.

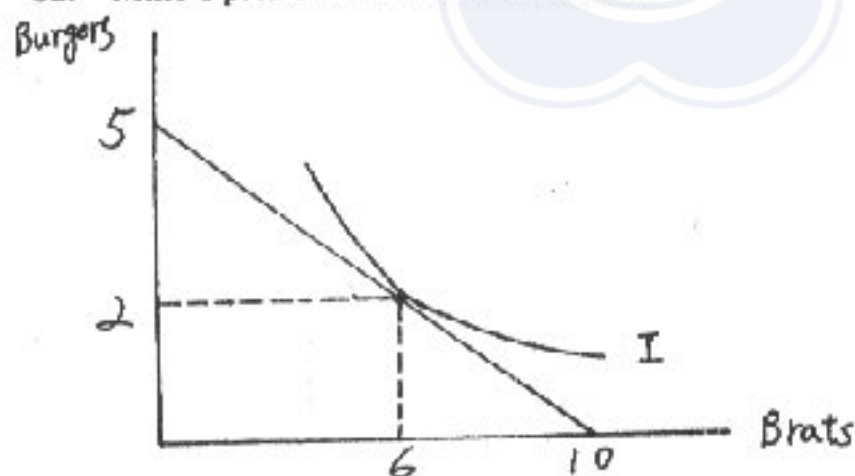|	SNOWMOBILES	HOCKEY STICKS
US	50	200
CANADA	60	300

The numbers in the above table represent the amounts of each good which each country can produce every day.

Which of the following is true?

a) Canada has an absolute advantage in both goods; the US has the comparative advantage in snowmobiles, while Canada has the comparative advantage in hockey sticks.

b) The US has an absolute advantage in both goods and Canada has comparative advantage in both goods.

c) The US has the absolute advantage in snowmobiles, while Canada has the absolute advantage in hockey sticks.

d) Neither country has any absolute advantage and neither country has any comparative advantage.

e) The US has the absolute advantage in snowmobiles, while Canada has the comparative advantage in snowmobiles.

4. Mike buys two goods, brats and burgers.　The price of brats is $1; the price of burgers is $2.　Mike's preferences are shown below.

Refer to the picture above, Mike's income is _____.　If Mike had 3 burgers and 4 brats instead of 2 burgers and 6 brats, his marginal rate of substitution of brats for burgers (at [4, 3]) would be _____.

a) $20; less than 1/2.

b) $10; more than 1/2.

c) $10; more than 2.

d) $20; less than 2.

e) $10; less than 1/2.
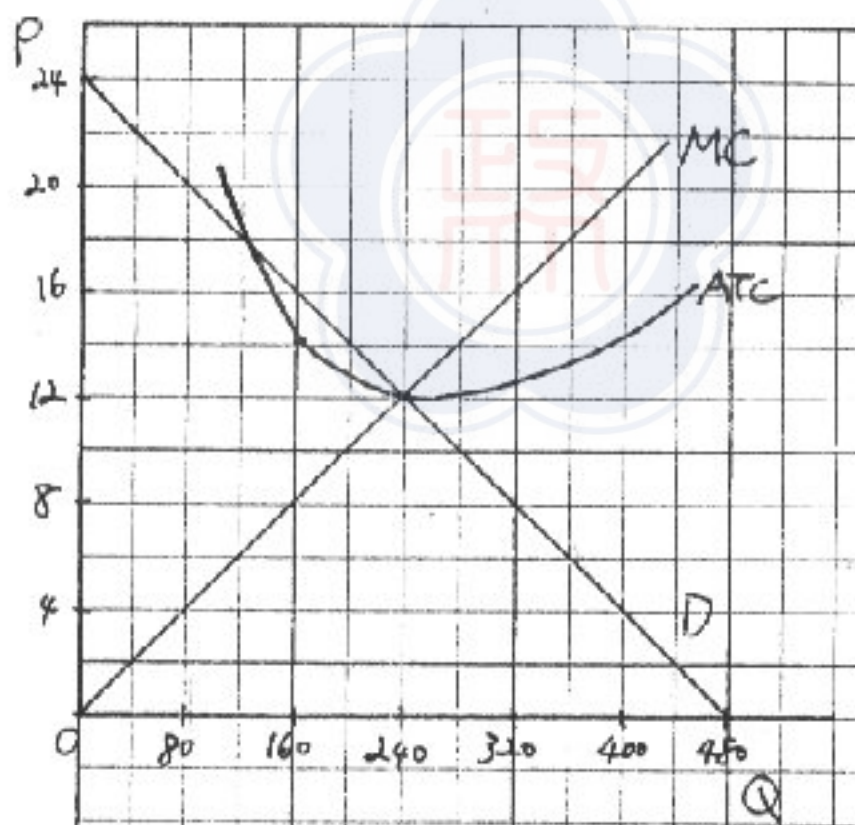
一、選擇題(每題只有一個答案，每題四分，共四十分)

1. The demand for radios is measured by $Q_D = 60 - (1/2)P$, and the supply of radios is measured by $Q_S = (1/2)P - 10$. Assume that the radio market is perfectly competitive. The equilibrium price of radio is _____ and the equilibrium quantity is _____. Suppose now that the government sets a price ceiling of $40. This will cause _____.

a) $70, 25; a shortage of 30 radios.
b) $70, 25; the price and quantity of radios not change.
c) $50, 40; a shortage of 30 radios.
d) $30, 80; a surplus of 50 radios.
e) $30, 80; the price and quantity of radios not change.

2. The following graph depicts the demand and cost curves for a single-price monopolist.

The monopolist will produce _____ units and charge _____ per unit. Her profit is _____.

a) 240, $12, $0.
b) 160, $16, $320.
c) 120, $18, $2160.
d) 160, $14, $300.
e) 320, $8, −$1280.

三、宏恩公司於民國 82 年 5 月 1 日以現金 405,372.68 元購入道政公司面額 400,000 元，年利率 7%，每年 4 月 30 日及 10 月 31 日付息，將於 85 年 4 月 30 日到期之公司債券。市場利率為 6.5%。

假設此二家公司在每年期初都不作轉回分錄。

(1)試分別以直線法及利息法替宏恩公司做民國 83 年 4 月 30 日有關長期投資之分錄。

(2)試以利息法替道政公司做民國 84 年 4 月 30 日有關公司債之分錄。

四、(請用中文作答)

Smith Imports has a $ 400 petty cash fund, which is kept by Wayne Brody. When Wayne fails to report for work for several days, the company investigates. Wayne's landlady reports that he has vacated his apartment and left no forwarding address. Kay Mitchell, Smith's controller, notices that the petty cash fund has not been replenished or audited in several months. She assigns you the task of auditing the petty cash box. When you open the small metal box, you find the following items:

a. A receipt for new printer ribbons purchased from Central Computer Supplier for $ 40.50.

b. Invoices showing cash purchases of merchandise from Asian Exports Co. Wayne Brody's signature is on the invoices as the recipient of the goods. The invoices total $ 2,700.

c. Sales invoices totaling $ 29,916. W. Brody is listed as the salesperson on each invoice. All of these were cash sales.

d. Several receipts for postage stamps totaling $ 120.

e. Currency and coin in the amount of $ 7.50.

Required :

1. Write a memorandum to Kay Mitchell explaining the ways in which Wayne misused the petty cash fund. Your memo should also contain recommendations for new procedures to ensure that the next petty cashier does not steal from the petty cash fund.

2. Prepare a schedule to be attached to your memo which shows a calculation of the amount of cash that should be in the petty cash fund and the amount stolen by Wayne Brody.

3. Prepare the general journal entry that would be required to record all of the items in the petty cash box to replenish the fund on May 16, 1998.

考試科目	會計學	系別	財政學系	考試日期	月　日上 星期　午午第

試題共四題，每題 25 分

一、安格公司簡明資產負債表如下：

<div align="center">

安格公司

資產負債表

民國 85 年 12 月 31 日

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資產		負債及股東權益	
各類資產	$ 4,000,000	流動負債	$ 200,000
		長期負債	
		應付公司債，8%	1,400,000
		股東權益	
		特別股，7%	800,000
		普通股	1,200,000
		保留盈餘	400,000
資產總額	$ 4,000,000	權益總額	$ 4,000,000

試作：(假設安格公司所得稅稅率為 20%，85 年期初之資產總額與股本及保留盈餘之金額皆與期末金額相同，且各項報酬率均以稅後觀念為主)

(一)設安格公司民國 85 年總資產投資報酬率為 6%，並支付特別股 7% 之股利，則普通股投資報酬率為何？

(二)設安格公司民國 85 年總資產投資報酬率為 9%，並支付特別股 7% 之股利，則普通股投資報酬率為何？

(三)說明(一)(二)所算出之普通股投資報酬率與總資產投資報酬率不同之原因。

二、恒毅公司於 85 年底調整後結帳前發現如下事項(該公司採曆年制)

　　(一)83 年 12 月 31 日之應收利息漏列了 $ 27,000

　　(二)84 年度之折舊 $ 18,400 重複記錄

　　(三)85 年底未提列壞帳，應收帳款因此高估了 $ 41,000。

　　(四)85 年 7 月 1 日支出機器大修費用 $ 100,000，帳上操作修理費，本項修理可增加機器之服務效能，卻未增加耐用年限。該公司採直線法計提折舊，機器自大修日起，尚有五年之服務年限。

　　85 年 1 月 1 日之保留盈餘為 $ 280,000，85 年度之淨利(未計列上述事項)為 172,500，85 年度發放了 $ 60,000 的股利。