

Chapter 10_流動負債(Current Liabilities)

● 何謂流動負債(Current Liability)?

流動負債 為公司預期將於 1 年或一個營業週期 (以較長者為主) 內償還之債務。大部分公司都在 1 年內以流動資產, 而非藉由發行其他流動負債的方式來償還流動債務。流動負債包括應付票據、應付帳款與預收收入 etc。亦包含應計負債, 例如稅、薪資費用和應付利息 etc。

一、應付票據(Notes Payable)

公司以開立本票(promissory note)的方式記錄負債, 稱為應付票據。應付票據時常被用以取代應付帳款, 因為在債權人需透過法律途徑方能收回債務時, 應付票據可以提供債權人正式的債權證明。應付票據通常要求借款者必須支付利息。票據發行期間長短不一, 在資產負債表日 1 年內到期之票據通常被歸類為流動負債。

◇ 應付票據會計處理釋例

Illustration: Hong Kong National Bank agrees to lend HK\$100,000 on September 1, 2017, if C.W. Co. signs a HK\$100,000, 12%, four-month note maturing on January 1.

Instructions

- Prepare the journal entry on September 1.
- Prepare the adjusting journal entry on December 31, assuming monthly adjusting entries have not been made.
- Prepare the journal entry at maturity (January 1, 2018).

SOLUTION

Illustration: Hong Kong National Bank agrees to lend HK\$100,000 on September 1, 2017, if C.W. Co. signs a HK\$100,000, 12%, four-month note maturing on January 1.

- Prepare the journal entry on September 1.

Cash	100,000	
Notes Payable		100,000

- Prepare the adjusting journal entry on Dec. 31.

Interest Expense	4,000	
Interest Payable		4,000

$$\text{HK\$100,000} \times 12\% \times 4/12 = \text{HK\$4,000}$$

票據面值	×	年利率	×	以年為單位的票據期間	=	利率
HK\$100,000	×	12%	×	4/12	=	HK\$4,000

Illustration: Hong Kong National Bank agrees to lend HK\$100,000 on September 1, 2017, if C.W. Co. signs a HK\$100,000, 12%, four-month note maturing on January 1.

c) Prepare the journal entry at maturity (January 1, 2018).

Notes Payable	100,000	
Interest Payable	4,000	
Cash		104,000

二、應付銷售稅(Sales Taxes Payable)

銷售稅額一般以銷售金額的一定百分比表示。當銷貨發生時，零售商從消費者手中收取稅。每隔一段時間(通常一個月)，零售商必須支付收到的銷售稅額給州政府收入部門。公司根據收銀機之記錄，分別貸記「銷貨收入」與「應付銷售稅」。

✧ 應付銷售稅會計處理釋例

Illustration: The March 25 cash register reading for Cooley Grocery shows sales of NT\$10,000 and sales taxes of NT\$600 (sales tax rate of 6%), the journal entry is:

Cash	10,600	
Sales Revenue		10,000
Sales Tax Payable		600

有時公司並不會在現金收入記錄中區分銷貨收入與銷售稅額。此時，為決定銷貨金額，必須將總收入除以 100% 加上銷售稅率。

假設上例中，Cooley Grocery 公司總收入為 NT \$10,600

來自銷貨的總收入計算如下： $NT \$10,600 / 1.06 = NT \$10,000$

銷售稅計算如下： $NT \$10,600 - NT \$10,000 = NT \$600$

三、預收收入(Unearned Revenues)

公司在提供勞務或遞送商品前收到收入，產生了預收收入。預收收入之會計處理：

1. 當公司收到預先給付款時，必須借記「現金」，貸記指出預收收入來源的流動負債科目。
2. 當公司賺到收入時，借記「預收收入」科目，貸記收入科目。

✧ 預收收入會計處理釋例

Illustration: Busan IPark (KOR) sells 10,000 season football tickets at ₩ 50,000 each for its five-game home schedule. The club makes the following entry for the sale of season tickets (in thousands of ₩):

Aug. 6	Cash	500,000	
	Unearned Ticket Revenue		500,000

As each game is completed, Busan IPark records the revenue earned.

Sept. 7	Unearned Ticket Revenue	100,000	
	Ticket Revenue		100,000

四、一年內到期之長期負債(Current Maturities of Long-term Debt)

公司時常有部分長期負債於當年內到期。此部分金額被視為流動負債-「一年內到期之長期負債」。不需要作調整分錄記錄長期負債於當年內到期部分。編製財務狀況表時，公司會將每一財務狀況表科目做適當分類。

◇ 一年內到期之長期負債會計處理釋例

Illustration: Wendy Construction issues a five-year, interest-bearing €25,000 note on January 1, 2017. This note specifies that each January 1, starting January 1, 2018, Wendy should pay €5,000 of the note. When the company prepares financial statements on December 31, 2017,

1. What amount should be reported as a current liability? €5,000
2. What amount should be reported as a long-term liability? €20,000

五、報表表達方式與分析(Statement Presentation and Analysis)

1. 報表表達方式

CROIX COMPANY	
Statement of Financial Position	
December 31, 2017	
(partial, in thousands)	
Current liabilities	
Short-term borrowings (notes payable)	€ 4,157
Accounts payable	3,990
Long-term debt due within one year	3,531
Accrued expenses	1,847
Accrued wages, salaries, and employee benefits	1,730
Customer advances	555
Deferred and current income taxes payable	259
Dividends payable	141
Total current liabilities	<u>€16,210</u>

2. 報表分析

流動性(Liquidity)代表公司償付到期負債，與支應預期外現金需求之能力。

(1) 流動資產 - 流動負債=營運資金。

假設流動資產為 €20,856 (歐元，單位：千元)

$$\begin{array}{rclcl} \text{流動資產} & - & \text{流動負債} & = & \text{營運資金} \\ \text{€20,856} & - & \text{€16,210} & = & \text{€4,646} \end{array}$$

(2) 流動比例(率)(Current ratio)

可讓我們比較規模不同公司與同一公司不同時點之流動性。

流動資產 / 流動負債 = 流動比例(率)。

以下使用 Croix 公司之流動資產與流動負債數字 (歐元，單位：千元) 為例，說明流動比率之計算公式。

$$\begin{array}{rclcl} \text{流動資產} & \div & \text{流動負債} & = & \text{流動比率} \\ \text{€20,856} & \div & \text{€16,210} & = & \text{1.29:1} \end{array}$$