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會計組  
稅務組

1. 簡答題：(10%，請依照國際會計準則規定答題)
  - a. 非金融業之利息收入、利息支出、股利收入及股利支出等項目應該如何表達在現金流量表上？(5%)
  - b. 遞延所得稅資產及遞延所得稅負債在財務報表上之表達，何種情況下應列為流動項目？(5%)
2. 凱擘公司的比較財務報表上顯示 2009 年底及 2010 年底的應收帳款分別為\$266,559 及\$195,991，2010 年經沖銷\$2,605 的壞帳後，備抵壞帳增加\$11,448，請問 2010 年有多少現金流量是來自於對顧客的銷貨收款？(10%)
3. 深坑公司在第一年底的退休計畫有\$100,000,000 的剩餘 (plan surplus)，但是公司並無來自於退還資金或減少未來提撥金可獲得的經濟效益，亦無未認列利益與損失。第二年發生精算損失\$30,000,000，而可獲得的經濟效益並無變動，試問依照國際會計準則規定第二年應認列多少利益？請列示計算或推理過程。(15%)
4. 利達公司於 2010 年開始以分期收款方式銷售機器，在帳上只要機器一出售即認列收入，而報稅時則等到帳款收現時才認列收入。2010 年度公司在帳上認列的銷貨收入為 \$ 500,000，但報稅時只認列 \$ 100,000。2011 年度、2012 年度及 2013 年度報稅時認列的收入分別為 \$ 160,000、\$ 120,000 及 \$ 120,000；各年度所得稅率均為 25%。2010 年度的稅前會計利潤為 \$ 150,000。2011 年度預估稅前會計利潤 \$ 200,000，無新發生的暫時性差異。依照國際會計準則規定，試作 2010 年度的所得稅分錄，並列示計算過程。(15%)
5. 木柵公司於 2011 年 2 月 1 日出售並移轉一筆長期應收帳款給文山銀行，該筆應收帳款所附利率高於市場利率，其帳面金額為\$8,000,000，公允價值為\$8,800,000，木柵公司約定以\$8,800,000 出售，無追索權，保留 10%帳款以備抵銷貨折扣、銷貨退回及讓價等，文山銀行另按帳款總額收取 3%手續費。試問：(25%)
  - (1)作木柵公司與文山銀行對該筆交易之分錄。
  - (2)假設雙方同時約定木柵公司取得一項選擇權，得於未來一年內向文山銀行買回該筆應收帳款或相同條件之應收帳款，則該筆出售是否除列之條件？
6. 台灣農林股份有限公司經營之事業中包括產銷茶葉及其他農林產品等業務。該公司對其遞耗資產之會計政策說明如下：
 

「遞耗資產包括森林、牧草、果樹及茶樹。其種苗成本、培育及維護支出予以資本化。其折耗處理：(1) 森林及牧草於實際砍伐時、(2) 茶樹及果樹於成本後開始收成起，於其估計可收成年限內按平均法提列。」

試問：若我國實施國際財務報導準則 (IFRSs) 後，該公司遞耗資產之會計處理會有何改變？(10%)

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7、指南公司對其某一現金產生單位進行資產減損評估，該現金產生單位之資產及帳面金額如下：

	帳面金額
商譽	\$ 1,000
固定資產	3,000
無形資產	2,000
存貨	500
應收帳款	1,300
現金	3,070

指南公司評估該現金產生單位之使用價值為\$8,000，淨公平價值為\$7,000。

試問：計算指南公司對該現金產生單位各項資產應認列之減損損失金額。(15%)



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**第一題**

Sanyang, Inc. produces trail mix packaged for sale in convenience stores. At the beginning of March 2010, Sanyang has no inventory of trail mix. Demand for the next three months is expected to remain constant at 20,000 bags per month. Sanyang plans to produce to demand, 20,000 bags in March. However, many of the employees take vacation in May, so Sanyang plans to produce 25,000 bags in April and only 15,000 bags in May.

Costs for the three months are expected to remain unchanged. The standard costs and revenues for March, April and May are A:

Sales revenue \$20.00 per bag

Direct material cost \$3.00 per bag

Direct manufacturing labor cost \$2.00 per bag

Variable manufacturing overhead cost \$2.00 per bag

Variable selling cost \$1.50 per bag

Fixed manufacturing overhead cost \$200,000 per month, \$10.00 per bag.

Fixed administrative costs \$20,000 per month

Suppose the actual costs, and levels of production for March, April, and May are as expected. The actual market demand for March, April and May are 18,000, 18,000 and 24,000, respectively. Sanyang uses standard cost system, any variances between actual costs and standard costs are contribute to the Cost of Goods Sold for the month, and Sanyang is tax free for 2010.

**Required**

1. What is the net income for March, April, and May under variable costing. 6%
2. What is the net income for March, April, and May under absorption costing 6%
3. What is sales units, respectively? If target income is \$10,000 in May under variable costing and absorption costing? 8%
4. If the costs remain the same in August, beginning inventory is 500 units and ending inventory is 1,500 units. The net income under variable costing is 3,000 lost then what is the variable costing's net income? 5%
5. List the reasons that Sanyan needs to use absorptions and the reasons that need to use variable costing. 5%

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**第二題**

China Steel Company (CSC) has several divisions. However, only two divisions transfer products to other divisions. The Mining Division refines iron sand, which is then transferred to the Metals Division. The iron sand is processed into an alloy by the Metals Division, and the alloy is sold to customers at a price of \$500 per unit. The Mining Division is currently required by CSC to transfer its total yearly output of 400,000 units of iron sand to the Metals Division at total actual manufacturing cost plus 10 percent. Unlimited quantities of iron sand can be purchased and sold on the open market at \$300 per unit. While the Mining Division could sell all the iron sand it produces at \$300 per unit on the open market, it would incur a variable selling cost of \$40 per unit.

Brian Jones, manager of the Mining Division, is unhappy with having to transfer the entire output of iron sand to the Metals Division at 110 percent of cost. In a meeting with the management of CSC, he said. "Why should my division be required to sell iron sand to the Metals Division at less than market price? For the year just ended in May, Metals' contribution margin was over \$60 million on sales of 400,000 units, while Mining's contribution was just over \$ 18 million on the transfer of the same number of units. My division is subsidizing the profitability of the Metals Division. We should be allowed to charge the market price for iron sand when transferring to the Metals Division."

The following table shows the detailed unit cost structure for both the Mining and Metals divisions during the most recent year.

	Mining Division	Metals Division
Transfer price from Mining Division		\$220
Direct material	\$60	20
Direct labor	40	60
Manufacturing overhead	<u>100*</u>	<u>70**</u>
Total cost per unit	<u>\$200</u>	<u>\$370</u>

\* Manufacturing-overhead cost in the Mining Division is 25 percent fixed and 75 percent variable.

\*\* Manufacturing-overhead cost in the Metals Division is 60 percent fixed and 40 percent variable,

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**Required:**

- 1 Explain why transfer prices based on total actual costs are not appropriate as the basis for divisional performance measurement. 4%
2. Using the market price as the transfer price, determine the contribution margin for both the Mining Division and the Metals Division. 10%
3. If CSC were to institute the use of negotiated transfer prices and allow divisions to buy and sell on the open market, determine the price range for iron sand that would be acceptable to both the Mining Division and the Metals Division. Explain your answer. 6%
4. Use the general transfer-pricing rule to compute the lowest transfer price that would be acceptable to the Mining Division. Is your answer consistent with your conclusion in requirement (3)? Explain. 5%

**第三題**

Chateau Napa purchased a small vineyard and is now producing magnum bottles (1.5 liters) of Redwood Cabernet Sauvignon. This wine is much sought after, and bottling the wine in larger bottles enhances its quality, prestige, and demand. Because of the limited size of the vineyard, the quantity of wine produced is fixed. The only decision variable is the quality of the wine produced. Quality is a function of a host of factors: the quality of oak barrels used to age the wine, the ability of the oenologist (winemaker), the length of time it is aged, and so forth. In general, the more money spent on quality, the higher the price of the wine. Several experts rate wines, and the *Wine Spectator's* rating has become the industry standard. The following table summarizes how quality (as measured in expected *Wine Spectator* points with a scale of 0-100) varies with the amount of spending on quality and how various quality levels translate into price (See Table 1 below):

Note: Magnums are produced in two-bottle sets. So if \$115 is spent on enhancing the quality of a two-bottle set, a quality rating of 94.90 is expected and a final wholesale price Chateau Napa expects to receive is \$598.52 per two-bottle set.

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Cost of Quality	Expected Quality	Wholesale Price Received
\$ 90	90.00	\$570.20
95	91.08	576.44
100	92.10	582.34
105	93.08	588.00
110	94.01	593.38
115	94.90	598.52
120	95.75	603.44
125	96.57	608.17
130	97.35	612.69
135	98.11	617.08
140	98.83	621.24
145	99.53	625.28

Table 1 Wine quality and wholesale price

The managers producing and marketing the Redwood Cabernet Sauvignon are evaluated and compensated based on the balanced scorecard. Just two metrics are used in their scorecard: actual quality achieved and profits per two-bottle set. Half the bonus is based on quality achieved using the following formula:

$$\text{Quality bonus} = \text{Maximum } (0., \text{ quality achieved} - 90) \times 5\%$$

In other words, the managers must receive a quality rating of at least 90 points before any bonus is paid. If they achieved a perfect rating of 100 points, they receive 50 percent of their bonus  $5\% \times (100 - 90)$ .

The other 50 percent of their bonus is tied to profits achieved from selling the two-bottle sets. Profits consist of the wholesale selling price less quality costs less all other operating costs (\$450 per two-bottle set). The profit bonus is based on the following formula:

$$\text{Profit bonus} = \text{Maximum } (0., \text{ Profit} - \$30) \times 10\%$$

Managers are expected to achieve profits between \$30 and \$35. For every dollar of profit they generate above \$30, they receive 10 percent of their bonus. So if they have profits of \$33.15 per set they receive 31.5 percent  $(10\% \times [\$33.15 - \$30])$  of their bonus. (All bonus computations are rounded to three significant digits. i.e. 46.7 percent.)

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**Required:**

1. Given the balanced scorecard incentive scheme being used to reward the Redwood Cabernet Sauvignon managers, how much do you expect them to spend on quality? What quality level do they expect to achieve? How much profit per two-bottle set do they expect to earn, and what is their expected total bonus (in percent)? 10%
2. To maximize firm value, how much would Chateau Napa want the managers of Redwood Cabernet Sauvignon to spend on quality: what quality level would this spending likely yield: and how much profit does this quality level produce? 10%
3. Explain why your answers in parts (a) and (b) are either the same or different. 5%

**第四題**

Demski Company has used a two-stage cost allocation system for many years. In the first stage, plant overhead costs are allocated to two production departments, P1 and P2 based on machine hours. In the second stage, Demski uses direct labor hours to assign overhead costs from the production departments to individual products A and B. Budgeted factory overhead costs for the year are \$300,000. Both the budgeted and actual machine hours in P1 and P2 are 12,000 and 28,000 hours, respectively. After attending a seminar to learn the potential benefits of adopting an activity-based costing system (ABC), Ted Demski, the president of Demski Company, is considering implementing an ABC system. Upon his request, the controller at Demski Company has compiled the following information for analysis:

<u>Cost Pool</u>	<u>Factory overhead costs</u>	<u>Activity cost driver</u>	<u>Expected activity level</u>
Machine setup	\$100,000	Setup hours	1,000
Inspection	50,000	Inspection hours	2,500
Power	50,000	Kilowatt hours	25,000
Supervision	100,000	Direct labor hours	10,000
Total overhead cost	<u>\$300,000</u>		

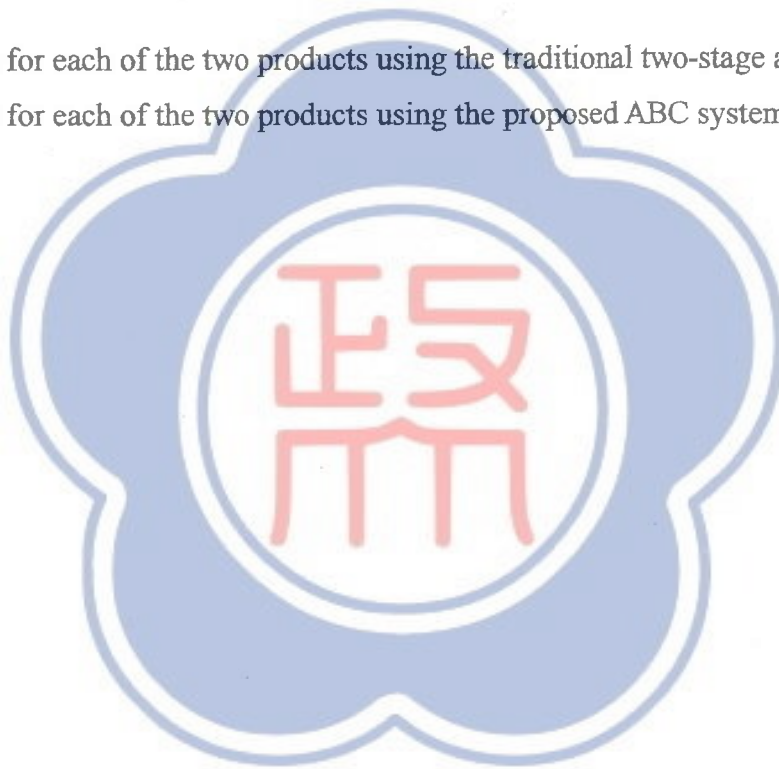
Demski manufactures two types of product A and B, for which the following information is available:

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	<u>A</u>	<u>B</u>
Units produced and sold	5,000	10,000
Direct materials	\$200,000	\$250,000
Direct labor costs	\$80,000	150,000
Direct labor hours in P1	1,500	3,000
Direct labor hours in P2	1,500	4,000
Setup hours	700	300
Inspection hours	1,500	1,000
Power (kilowatt hours)	12,500	12,500

**Required:**

1. Determine the unit cost for each of the two products using the traditional two-stage allocation method. 10%
2. Determine the unit cost for each of the two products using the proposed ABC system. 10%



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## 一、問答題：

1) 何謂“證實測試”？可分為哪幾種？

試指出下列各項若為證實測試，屬於哪一種？若非屬證實測試，則不得納入，否則將予扣分。(共 15 分)

- 將應付帳款試算表加總，並與總分類帳的餘額比較。
- 直接與供應商函證應付帳款餘額
- 在現金支出簿中抽驗數張連續編號的支票是否紀錄正確
- 與負責現金支出的職員討論其職責，並觀察其是否處理日常現金交易或準備銀行調節表
- 檢查大額維修費用的供應商發票與其他證明文件，以決定該支出是否應當改列資產
- 檢查供應商發票以驗證應付帳款的期末餘額
- 將本年應付薪資稅費用與前一年金額比較，並考慮今年薪資稅率增加的影響
- 檢查內部稽核人員是否核閱每個月銀行調節表並在其上簽名
- 檢查採購日記簿上記載之交易是否有供應商的發票與其他適當的支持文件
- 將總銷貨金額乘上佣金費率，並與當期總佣金費用比較

2) The following unrelated events occurred after the balance sheet date but before the audit report was prepared (共 15 分):

- Sale of a fixed asset at a substantial profit
- The granting of a retroactive pay increase
- Declaration of a stock dividend
- Determination by the government of additional income tax due for a prior year
- Filing of an antitrust suit by the government

Required: (I). Explain how each of the above items might have come to the auditor's attention.

(II). Discuss how the auditor should recognize each of the above items in the final audit report. State your major considerations and reasons for the decisions.

3) What is the purpose of business measurement analysis? How does business measurement analysis help the auditor? (共 5 分)

4) Given the following information, calculate the sampling interval and the maximum sample size for accounts receivable when there are 550 accounts and a balance of \$2,000,000. (共 5 分)

Tolerable misstatement	\$75,000
Expected misstatement	\$8,000
Error expansion factor	1.0
Reliability factor	2.0

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5) You are in charge of the audit of the financial statements of ABC, Inc., and consolidated subsidiaries covering the two years ended December 31, 2010. Another public accounting firm, *Turner & Turner, CPAs*, is auditing XYZ, Inc., a major subsidiary that accounts for total assets, revenue, and net income of 30%, 26%, and 39%, respectively, for 2009; and 28%, 20%, and 33% for 2010.

Required: (共十五分)

- (I). Discuss all possible types of audit opinion and report modification and briefly explain the rationale for selecting the report.
- (II). Prepare a draft of the audit report referring to the other audit firm and expressing an unqualified opinion (either in English or in Chinese) for review by the audit partner.

6) Tabulate management assertions about financial information classified into three categories following AU326. (共九分)

二、選擇題：試選出一個最佳的答案(共 10 分)

- 1) The cashier of B Corporation covered a shortage in his cash working fund with cash obtained on December 31 from a local bank by cashing an unrecorded check drawn on the company's Hong Kong bank. The auditor would discover this manipulation by:
  - a. Counting the cash working fund at the close of business on December 31.
  - b. Preparing independent bank reconciliations as of December 31.
  - c. Investigating items returned with the bank cutoff statements.
  - d. Confirming the December 31 bank balances.
  - e. None of the above.
- 2) Material events or transactions occurring in the subsequent period that may require an adjustment rather than disclosure in the current financial statements include:
  - a. the uninsured loss of inventories as a result of fire
  - b. a merger or an acquisition
  - c. a decline in the market value of securities held for resale
  - d. settlement of litigation at an amount different from the amount recorded on the books
  - e. none of the above
- 3) Which of the following statements is not correct:
  - a. The auditor can provide a debt compliance letter to any clients as long as the auditor's opinion is a negative assurance and the final paragraph restricts distribution of the report to the directly affected parties.
  - b. When auditors audit and issue reports on specific aspects of financial statements (e.g., specified elements, accounts or items), the first standard of reporting under GAAS does not apply.
  - c. Auditors may be engaged to audit statements prepared on other comprehensive basis of accounting including a

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<p>cash basis as long as terms such as balance sheet and statement of operations are avoided.</p> <p>d. Auditors may report on an examination of prospective financial statements including forecasts and projections.</p> <p>e. All of the above are correct.</p> <p>4) Regarding the balance-related audit objective of accuracy for notes payable and interest, which is not a common test of details of balances procedure:</p> <p>a. Examine duplicate copies of notes for principal and interest rates.</p> <p>b. Confirm notes payable, interest rates, and last date for which interest has been paid with holders of notes.</p> <p>c. Examine corporate minutes for loan approval.</p> <p>d. Recalculate accrued interest.</p> <p>e. None of the above.</p> <p>5) Which of the following is not a common inventory observation procedure for the balance-related audit objective of cutoff:</p> <p>a. Record in the audit files for subsequent follow-up the last shipping document number used at year-end.</p> <p>b. Make sure the inventory contained in the last shipment before the year-end was excluded from the physical count.</p> <p>c. Review receiving area for inventory that should be included in the physical count.</p> <p>d. Inquire about consignment or customer inventory included on client's premises.</p> <p>e. None of the above.</p> <p>6) Sampling risk deals with</p> <p>a. not carrying out the appropriate audit procedure.</p> <p>b. drawing an incorrect inference from the sample results.</p> <p>c. inappropriately diagnosing client's problems.</p> <p>d. using incompetent personnel.</p> <p>e. None of the above.</p> <p>7) The internal audit department at Monument Company receives electronic exceptions reports for all sales transactions entered over \$10,000 in total. This process is performed for the purpose of</p> <p>a. drafting financial statements.</p> <p>b. monitoring revenue transactions.</p> <p>c. providing management reports to the controller.</p> <p>d. providing suggestions for operational improvement.</p> <p>e. None of the above.</p> <p>8) Much of the understanding of revenue transactions for compliance with GAAP can be performed by</p> <p>a. examining sales contracts and inquiry of management.</p> <p>b. confirming sales with customers.</p> <p>c. discussing the transactions with qualified members of the Financial Accounting Standards Board.</p>					
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- d. comparing shipping documents with invoices.  
 e. None of the above.
- 9) A sample of positive confirmations is mailed for material accounts receivable balances. Frequent there is a lack of response. Which of the following is **not** an acceptable alternative procedure?
- a. subsequent collection.  
 b. inquiry of management.  
 c. mailing second and third confirmations.  
 d. examination of supporting documents.  
 e. All of the above are.
- 10) Which of the following statements is correct?
- a. The overhead charged to inventory at the balance sheet date can be understated if the salaries of administrative personnel are inadvertently or intentionally charged to indirect manufacturing overhead.  
 b. When jobs are billed on a cost-plus basis, revenue and total expenses are both affected by charging labor to incorrect jobs.  
 c. Payroll is a significant portion of inventory for retail and service industry companies.  
 d. The valuation of inventory is affected if the direct labor cost of individual employees is improperly charged to the wrong job or process.  
 e. None of the above.
- 三、 Indicate the best answer choice for each of the following : (共二十六分)
- 1). ( ) Which of the following is not a component of assurance services?
- a. information or a process on which the assurance services is provided.  
 b. report to a third party.  
 c. a user or a group of users who derive value from the service provided  
 d. a service provider.
- 2). ( ) Brooklyn Mercantile, Inc., a public company, receives audit services from Gregory and Elder, LLC. Brooklyn may engage Gregory and Elder to perform corporate tax returns only if:
- a. Gregory and Elder is registered with the PCAOB.  
 b. Gregory and Elder is independent of Brooklyn for tax purposes.  
 c. tax services by Gregory and Elder are approved by Brooklyn's audit committee.  
 d. the PCAOB approves such "non-audit" services in writing.
- 3). ( ) Julie Webb, CPA takes out an automobile loan with First National Bank of Wellville (FNBW) while attending the University of Wellville. Julie graduates one year later and is hired as an auditor by Best and Driftwood, LLP. Her first assigned audit engagement is with First National Bank of Wellville, a client of Best and Driftwood. As a new audit assistant, Julie continues to pay her

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<p>automobile loan payments each month. According to the AICPA, Julie's independence would be considered</p> <p>a. impaired because Julie has a direct financial interest in FNBW.</p> <p>b. impaired because Julie has a material indirect financial interest in FNBW.</p> <p>c. not impaired because Julie has an immaterial indirect financial interest in FNBW.</p> <p>d. not impaired because Julie is permitted to take normal loans from FNBW.</p> <p>4). ( ) Rivendale and Moria, CPAs, are contemplating the use of a slogan: "We fight the SEC for you!". This advertising would be improper under Rule 502 of the AICPA because</p> <p>a. the AICPA and the SEC are not related in organization or in purpose.</p> <p>b. CPAs may only use slogans that are not deceiving to the SEC or Congress.</p> <p>c. the slogan infers that Rivendale and Moria have the ability to influence regulators.</p> <p>d. a CPA may no longer advertise due to the provisions of the Sarbanes-Oxley Act of 2002.</p> <p>5). ( ) If an auditor does not complete an audit according to the terms of the engagement letter, there is a risk that the auditor will be sued for</p> <p>a. the <i>Restatement</i> approach</p> <p>b. breach of contract</p> <p>c. joint and several liability</p> <p>d. privity of contract.</p> <p>6). ( ) Thomas Leegins, CPA, purposely omitted the confirmation of accounts receivable because of his knowledge that management had grossly overstated this account. Accounts receivable are material to the balance sheet. Leegins is most likely guilty of</p> <p>a. fraud</p> <p>b. a civil tort</p> <p>c. ordinary negligence</p> <p>d. gross negligence</p> <p>7). ( ) Jack Box, CPA, misinterpreted the results of several accounts receivable confirmations in the audit of Jones Company. Box would be guilty of</p> <p>a. fraud</p> <p>b. scienter</p> <p>c. gross negligence</p> <p>d. ordinary negligence</p> <p>8). ( ) Which of the following best describes the auditor's responsibilities concerning related parties?</p> <p>a. investigate those transactions encountered during the audit</p> <p>b. as related parties are discovered during the course of the audit, their existence should be noted in the working papers</p>				

備 註	試 題 隨 卷 繳 交
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考試科目	審計學	所 別	會計學系/會計組、稅務組	考試時間	2月27日(日) 第3節
<p>c. obtain a list of all board members and place in the working papers</p> <p>d. investigate the background of all related parties</p> <p>e. determine, in the planning stage, the existence of related parties</p> <p>9). ( ) The process of vouching helps establish that all recorded transactions</p> <p>a. have been recorded.</p> <p>b. are complete.</p> <p>c. are valid.</p> <p>d. are presented properly.</p> <p>10). ( ) Which of the following is <u>not</u> an example of incompatible duties?</p> <p>a. the authorized check signer prepares the bank reconciliation.</p> <p>b. the individual who prepares the bank deposit also takes it to the bank.</p> <p>c. the individual who approves the vouchers signs and mails the checks.</p> <p>d. the warehouse manager maintains the perpetual inventory records.</p> <p>e. the individual who processes cash remittances from customers also has authority to approve and record credits to customers' accounts for sales returns and allowances or write-offs.</p> <p>11). ( ) Physical controls to safeguard assets would include:</p> <p>a. hiring only trustworthy cashiers.</p> <p>b. separation of duties</p> <p>c. locks on the warehouse doors</p> <p>d. safety audits on the production-line</p> <p>12). ( ) Tagging and tracing might best be used to test which of the following?</p> <p>a. The number of confirmations returned compared to the number of confirmations sent out.</p> <p>b. The corporate credit card is only being used for business transactions.</p> <p>c. All customer orders shipped were also invoiced and that cash was received.</p> <p>d. Quantities of product F411029 have been accurately counted in the warehouse.</p> <p>13). ( ) Which of the following represents the primary difference between an audit and forensic accounting?</p> <p>a. An audit has the focused responsibility to detect fraud in the client organization while forensic accounting sets out to prevent fraud.</p> <p>b. An audit has no responsibility for fraud while forensic accounting provides an audit specific to material fraud discovery.</p> <p>c. An audit must follow Generally Accepted Auditing Standards while the forensic accountant is bound to Generally Accepted Fraud Standards</p> <p>d. An audit utilizes sampling techniques to detect material misstatements while forensic accounting examines the entire population of fraudulent transactions.</p>					

考試科目	稅務法規	所別	會計稅務組	考試時間	2月26日(六)第四節
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- 一、台北公司於 2009 年底按面額\$1,000,000 購入台中公司新發行，每年底按票面利率 3%付息之十年期公司債，預期將持有該債券至到期日。2010 年 6 月 30 日台北公司將該債券以\$1,020,000 出售給台南證券公司，並按約定於 8 月底以\$1,030,000 買回。請問台北公司於 2010 年底，資產負債表所列該債券金額若干?2010 年度損益表所列有關該債券之損益若干?申報所得稅時，有關該債券之所得若干?(以上問題之答案，請按下列格式分別列出相關之科目與金額，每格之相關科目可能不只一個，請配合各科目列出其金額，必要時說明其根據)。25%

	會計科目	金額	說明
資產負債表(2010.12.31)			
損益表(2010 年度)			
所得稅申報(2010 年度)			

- 二、台北公司為加值型營業人，2010 年 8 月將自製存貨一批作為樣品，贈送給客戶試用，該批貨品成本為\$30,000，時價為\$40,000，請問本項贈送應否開立發票?其分錄如何處理?如果台北公司將該批存貨捐給財團法人慈濟基金會，則此項捐贈應否開立發票?其分錄如何處理?如果台北公司將該批存貨捐給軍隊勞軍，則此項捐贈應否開立發票?其分錄如何處理?(請按下列格式作答，如須開立發票請說明其開立金額)。25%

	應否開立發票	發票金額 (無須開立時請答 0)	分錄
贈送樣品			
捐贈財團法人			
勞軍			

請注意：背面還有試題。

備註	試題隨卷繳交
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考試科目	稅務法規	所別	會計稅務組	考試時間	2月26日(六)第四節
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三、章瑜先生在民國99年1月1日將一棟房屋（包括房屋及土地）交付信託，受託人為台北信託公司。10年信託期間該屋出租之租金交付章瑜先生，10年後（109年1月1日）該屋（包括房屋及土地）交付章亮先生（章瑜先生之子）。其中房屋之評定價格為2,000,000元，市價4,000,000元；土地公告之現值為3,000,000元（原取得時公告現值為1,500,000元），市價6,000,000元。假設該屋出租1年之租金收入為200萬元，郵局1年期定期儲金固定利率為2%，請說明此項信託於10年間之各項相關稅捐，以及各相關稅捐之納稅義務人及稅額計算方式各為何？(30%)

相關稅捐	納稅義務人	稅額計算方式	納稅期間
(例如：綜合所得稅、地價稅...等)	(例如：章瑜、台北信託公司或章亮)	(例如：併入章瑜先生之所得，屬單一稅率者，亦請列出其稅率)	(例如：99年5月份或每年5月份)
...	...	...	...

四、何謂連結稅制？其適用條件為何？相關稅額如何處理？(20%)