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一、簡要回答下列問題：(10 分)

1. What intangible assets are subject to impairment testing on an annual basis?
2. What are the differences in meanings between *fair value* and *value in use*?

二、甲公司有一總部房地產相關科目的資料如下：

該總部房地於 1998 年 1 月 1 日購入，土地原始成本\$50,000,000，房屋原始成本\$200,000,000。估計房屋耐用年限 30 年，預計淨殘值\$20,000,000，按直線法計提折舊。甲公司對於自用不動產之會計處理採用成本模式。

甲公司於 2011 年 12 月 31 日認列房屋減損損失\$20,000,000，預計淨殘值不變。

甲公司於 2012 年 12 月 31 日決定轉換該總部房地用途為按公允價值模式衡量之投資性不動產，並將總部房地出租給乙公司。2012 年 12 月 31 日衡量總部房屋之公允價值為\$127,000,000，總部土地之公允價值為\$55,000,000。

試求：(20%)

- (1) 該項轉換對甲公司 2012 年度本期淨利及綜合損益之影響為何？(依據國際會計準則之規定作答)
- (2) 承第(1)小題，若甲公司不轉換該總部房地之用途(仍作為自用不動產)，則甲公司 2012 年底資產及權益，會比轉換為投資性不動產下減少多少金額？
- (3) 贊成對投資性不動產採用公允價值模式衡量之理由為何？

三、甲公司興建辦公大樓，於 2012 年 2 月 1 日動工。於下列日期支付相關款項：

日期	金額
2012 年 2 月 1 日	\$3,000,000
6 月 1 日	\$3,000,000
12 月 1 日	\$2,400,000

該工程於 2012 年 7 月 1 日至 10 月 31 日期間，因疏忽之意外事件而被處分停工進行安檢，於 2012 年 11 月 1 日復工，2012 年 12 月 31 達到預定之可使用狀態。

甲公司為興建該大樓，於 2012 年 2 月 1 日向銀行專案借入\$6,000,000。期限 3 年，年利率 6%，借款利息於年底支付。閒置資金用於投資，月收益 0.3%。

甲公司至 2012 年底尚有 2 筆非專案之借款如下：

- (1) 2009 年 12 月 31 日向銀行借入\$10,000,000。期限 5 年，年利率 7.5%，借款利息於年底支付。
- (2) 2008 年 12 月 31 日平價發行公司債\$50,000,000，期限 10 年，年利率 10.5%，年底付息。

試求：(20 分)

- (1) 甲公司應認列建造該辦公大樓之成本及資本化之利息。(依據國際會計準則之規定作答)
- (2) 假設該大樓可使用 40 年，說明利息資本化金額對於甲公司 2012 年度及使用期間之淨利及現金流量有何影響。

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四、東昇公司於 2010 年 1 月 1 日以 \$956,513 的價格加手續費 \$1,363 購買西昌公司所發行的五年期，面額 \$1,000,000，票面利率 5%，每年 12 月 31 日付息的公司債，有效利率為 6%，其經營模式為按期收取合約現金流量。西昌公司因發展過快及景氣下滑，於 2011 年 1 月 1 日發生資金週轉困難，其公司債亦發生減損。經評估該公司債到期可回收的本金為 \$700,000，預期剩餘期間每期可收回利息 \$30,000。西昌公司仍努力維持公司的營運，2012 年 1 月 1 日因成功研發新產品及市場景氣回升，使公司經營轉趨正常，並有能力依公司債原始發行條件清償本息。2010 年 1 月 1 日該公司債的價格為 \$980,000。
試作：自投資日至 2012 年 12 月 31 日的所有分錄 (18%)。

五、回答下列問題：

案例(一)：欣力公司於 2006 年 1 月 1 日向大通銀行貸款 \$10,000,000，利率 8%，每年 12 月 31 日付息，期限 10 年。至 2010 年 12 月 31 日，因市場利率降低，以目前市場利率水準(假設 5 年與 10 年市場利率相等)，加上欣力公司信用風險的信用差價，合理的利率應為 5%，欣力公司於支付 10 年利息後，向大通銀行提出債務協商，要求將利率降低至 5%，到期日不變，否則將提前還款。大通銀行同意該項要求，將貸款利率修改為 5%。欣力公司為此項協商支付 \$50,000 協商費用。

試作欣力公司及大通銀行 2010 年 12 月 31 日之分錄 (8%)。

案例(二)：假設所有修改條件與案例一同，但修改的原因並非因市場利率下降，而是大通銀行想爭取欣力公司的業務，而給與欣力公司優惠的貸款利率。

試作欣力公司及大通銀行 2010 年 12 月 31 日之分錄 (8%)。

六、設太平公司於 2010 年 1 月 1 日將機器一部按公允價值 \$510,275 出售予康定公司，其成本為 \$500,000，累計折舊 \$100,000，並立即簽約租回，租期四年，每年年初付租金 \$150,000，期滿機器無殘值，所有權歸太平公司。機器的估計剩餘耐用年限為四年。已知康定公司的隱含利率為 12%。
試作康定公司第一年的分錄 (16%)。

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第一題(25%)

ABC Company sells three products (AA, BB, and CC) that it manufactures in four departments. Both labor and machine time are applied to products in each of the four departments. The machine-processing and labor skills required in each department prohibit switching either machines or labor from one department to another. However, ABC has a good supply of both full-time and part-time labor and does not expect hiring or retention of employees to be a problem. Because of the availability of part-time labor, ABC considers labor a variable cost. ABC's management is planning its production schedule for the next several months. Some machines will be out of service for extensive overhauling. Available machine times by department for each of the next six months are as follows:

	Department			
	D-1	D-2	D-3	D-4
Normal machine capacity in machine-hours	3,500	3,500	3,000	3,500
Capacity of machines being repaired, in machine-hours	500	400	300	200
Available capacity in machine-hours	3,000	3,100	2,700	3,300

Labor and machine specifications per unit of product follow:

Product	Labor and Machine Time	Department			
		D-1	D-2	D-3	D-4
AA	Direct labor-hours	2	3	3	1
	Machine-hours	2	1	2	2
BB	Direct labor-hours	1	2	0	2
	Machine-hours	1	1	0	2
CC	Direct labor-hours	2	2	1	1
	Machine-hours	2	2	1	1

The Sales Department's forecast of product demand over the next six months is as follows:

Product	Monthly Sales
AA	500 units
BB	400 units
CC	1,000 units

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ABC's inventory levels will not increase or decrease during the next six months. The unit price and cost data valid for the next six months follow:

	Product		
	AA	BB	CC
Price	\$200	\$125	\$170
Direct materials	10	15	18
Direct labor			
Department D-1	10	6	12
Department D-2	20	14	14
Department D-3	25	--	16
Department D-4	10	20	10
Variable overhead	25	20	25
Fixed overhead	15	12	30
Variable selling	4	3	5

Required

- Determine whether ABC can meet the monthly sales demand for the three products and please explain why or why not and base on what? What department is a constraint, if any? (Show your supporting calculation or no points). 10%
- Please help ABC to re-plan a best monthly production schedule (including production order and units). (Show your supporting calculation or no points). 15%

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第二題(25%)

Myers Manufacturing, Inc., wants to build a booth for painting the boxes it makes for small transformers to be used to power neon signs. The company can choose either a solvent-based or a powder paint process. The following table summarizes the costs and investment required by each approach:

	Solvent Paint System	Powder Paint System
Initial investment	\$600,000	\$1,800,000
Unit paint cost	\$0.20	\$0.25
Estimated life in years	10	10
Annual units	1,500,000	1,500,000

There is no residual value for both systems and the system costs should pay in the beginning of the installation. The firm will incur additional environmental costs with the solvent paint system but not with the powder paint system. The firm estimates annual environmental costs for the solvent paint system as follows:

	Units	Unit Cost
Annual pit cleaning	15	\$800
Hazardous waste disposal	18	3,000
Superfund fee	18,000	20
Worker training	2	12,000
Amortization of air-emission permit	0.2	1,000
Air-emission fee	5	20
Waste water treatment	1	60,000

In order to run system Solvent Paint system the company needs to prepare extra \$5,000 working capital in the beginning of the first year. The firm estimates its after-tax cost of capital to be 10 percent. powder paint system is a 10-year property under straight line method. However, Solvent paint can use 5 year double decline depreciation method and no savage value. The firm pays a total of 40 percent in income taxes.

n	1	2	3	4	5	6	7	8	9	10
10% PV	0.909	0.826	0.751	0.683	0.621	0.564	0.513	0.467	0.424	0.386
10% PV of Annuity	0.909	1.736	2.487	3.170	3.791	4.355	4.868	5.335	5.759	6.145

Required (please show you computation or no points)

1. What is the cash flow for each system? (Please use a 10 year table to list your cash flow for each year) 15%
2. What is the difference in cost in today's dollar for the two systems? 5%
3. What is the highest amount that the firm is willing to pay for the powder-based system? 5%

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第三題 (25%)

Plush pet toys are produced in a largely automated factory in standard lots of 100 toys each. A standard cost system is used to control costs and to assign cost to inventory.

	Price Standard	Quantity Standard
Plush fabric	\$2.00 per yard	15 yards per lot
Direct labor	\$10.00 per hour	2 hours per lot

Variable overhead, estimated at \$5.00 per lot, consists of miscellaneous items such as thread, a variety of plastic squeakers, and paints that are applied to create features such as eyes and whiskers. Fixed overhead, estimated at \$24,000 per month, consists largely of depreciation on the automated machinery and rent for the building. Variable overhead is allocated based on lots produced. The standard fixed overhead allocation rate is based on the estimated output of 1,000 lots per month.

Actual data for last month follow.

Production	2,400 lots
Sales	1,600 lots
Plush fabric purchased	30,000 yards
Cost of fabric purchased	\$62,000
Fabric used	34,000 yards
Direct labor	4,200 hours
Direct labor cost	\$39,000
Variable overhead	\$12,000
Fixed overhead	\$24,920

The company's policy is to record materials price variances at the time materials are purchased.

Required:

- Prepare an analysis of direct cost and overhead variances.
- Management is considering further automation in the factory. Robotized forklifts could reduce the standard direct labor per lot to 1.5 hours. Considering only quantitative factors, calculate the maximum price the managers would be willing to pay for the robotized forklifts. Assume the company's management requires equipment costs to be recovered in five years, ignoring the time value of money.

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第四題 (25%)

Tubac Savings and Loan collects fees for 3 service activities: credit risk assessment, loan processing, and other services. During March, the overhead costs related to these three service activities totaled \$500,000.

Activity information and direct costs for the month were as follows:

Service	Events	Employee Time	Direct Costs
Credit risk assessment	60,000	150 hours	\$300,000
Loan processing	1,000	260 hours	130,000
Miscellaneous services	9,000	90 hours	70,000

- Tubac allocates overhead using one office-wide rate based on employee time. Determine the rate and the amount allocated to each department.
- One of the commercial clients, Desert Dune Buggies, had 1,000 credit risk assessments, 50 loans processed, and 80 miscellaneous services performed this month. The total employee time used for Desert Dune Buggies was estimated to be about 11 hours, of which 8 hours were for processing loans. How much overhead would be allocated to this client using the office-wide rate?
- The overhead costs can be separated by service activity, so that all costs are traced to the service department where possible, and then costs that cannot be traced are allocated. Using this method, check processing overhead costs were \$120,000, loan processing costs were \$200,000, and other activities were \$180,000. Number of credit risk assessments is used as the allocation base for credit checks, number of events (services) is used for miscellaneous services, and employee hours are used to allocate the costs of servicing loans. How much overhead would be allocated to Desert Dune Buggies under this system?
- Why are the amounts allocated in parts (b) and (c) different? Be specific in your answer.
- Suppose Tubac's managers would like to compare the profitability from Desert Dune Buggies with the profitability from other commercial clients. Discuss whether the costs you calculated in part (c) represent the incremental cost of overhead for the Desert Dune Buggies account.

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第一題 (16分):

The following is a list of defalcations that have occurred within various organizations. You may assume that the amounts involved are material. (4 points per defalcation)

- (1) The purchasing agent of a company set up a fictitious vendor and periodically prepared purchase orders to the fictitious vendor. The agent then created bogus receiving reports and sent the receiving reports, vendor invoices, and purchase orders to accounts payable for processing. The fraud amounted to \$125,000 a year for a company with approximately \$12,000,000 in annual sales.
- (2) A purchasing agent systematically paid higher-than-market prices for goods received from an important vendor. In turn, the purchasing agent received various perks from the vendor and kickbacks that amounted to more than half of the purchasing agent's regular annual salary.
- (3) The branch manager of a bank manipulated the dormant accounts (of inactive depositors) and transferred amounts from those accounts to a fictitious account, from which he eventually withdrew the cash. All of the accounts were computerized. Monthly statements were sent to the customers, but all bank personnel were instructed to refer questions about account balances directly to the manager so he could show personal interest in the customers. He would then correct the accounts of any customers who complained.
- (4) The accounts receivable bookkeeper opens the mail and makes the cash deposit. Over a period of time, she has diverted significant funds to herself, covering up the diversion either by misstating the accounts receivable totals by improperly footing the accounts, recording fictitious discounts or returns for the amount of money diverted, or writing off as uncollectible the accounts of customers whose payments have been diverted.

Required:

For each defalcation, briefly indicate:

- (A) How would the auditor have identified the risk that led to each of the above defalcations?
- (B) What broad types of control procedures would have been effective in preventing or detecting each of the above defalcations?

Please use the following format to organize your answers:

No.	How to detect the fraud?	Necessary Internal control procedures
1		
...		
4		

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第二題(12 分)

Audit situations (1) through (6) present various independent factual situations an auditor might encounter in conducting an audit. Following these audit situations, **List A** represents the types of opinions the auditor ordinarily would issue, and **List B** represents the report modifications (if any) that would be necessary. For each situation, ① select one response from List A and one from List B, and ② briefly explain your selections. Select, as the best answer for each item, the action the auditor normally would take. Items from either list may be selected once, more than once, or not at all (2 points per situation). In answering this question, please assume that:

- The auditor is independent.
- The auditor previously expressed an unqualified opinion on the prior-year financial statements.
- Only single-year (not comparative) statements are presented for the current year.
- The conditions for an unqualified opinion exist unless contradicted in the factual situations.
- The conditions stated in the factual situations are material.
- No report modifications are to be made except in response to the factual situation.

- (1) In auditing the Long-Term Investments account, an auditor is unable to obtain audited financial statements for an investee located in a foreign country. The auditor concludes that sufficient competent evidential matter regarding this investment cannot be obtained but is not significant enough to disclaim an opinion.
- (2) Due to recurring operating losses and working capital deficiencies, an auditor has substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time. However, the financial statement disclosures concerning these matters are adequate.
- (3) The principal auditor decides to refer to the work of another auditor, who audited a wholly owned subsidiary of the entity and issued an unqualified opinion.
- (4) An entity changes its depreciation method for production equipment from the straight-line to a units-of-production method based on hours of utilization. The auditor concurs with the change, although it has a material effect on the comparability of the entity's financial statements.
- (5) An entity is a defendant in a lawsuit alleging infringement of certain patent rights. However, management cannot reasonably estimate the ultimate outcome of the litigation. The auditor believes that there is a reasonable possibility of a significant material loss, but the lawsuit is adequately disclosed in the notes to the financial statements.
- (6) An entity discloses certain lease obligations in the notes to the financial statements. The auditor believes that the failure to capitalize these leases is a departure from GAAP.

List A — Types of Opinions:

- a. A qualified opinion
- b. An unqualified opinion
- c. An adverse opinion

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- d. A disclaimer of opinion
- e. Either a qualified opinion or an adverse opinion
- f. Either a disclaimer of opinion or a qualified opinion
- g. Either an adverse opinion or a disclaimer of opinion

List B — Report Modifications:

- h. Describe the circumstances in an explanatory paragraph *preceding* the opinion paragraph *without modifying* the three standard paragraphs.
- i. Describe the circumstances in an explanatory paragraph *following* the opinion paragraph *without modifying* the three standard paragraphs.
- j. Describe the circumstances in an explanatory paragraph *preceding* the opinion paragraph and *modifying* the opinion paragraph.
- k. Describe the circumstances in an explanatory paragraph *following* the opinion paragraph and *modifying* the opinion paragraph.
- l. Describe the circumstances in an explanatory paragraph *preceding* the opinion paragraph and *modifying* the *scope and opinion* paragraphs.
- m. Describe the circumstances in an explanatory paragraph *following* the opinion paragraph and *modifying* the *scope and opinion* paragraphs.
- n. Describe the circumstances within the *scope* paragraph without adding an explanatory paragraph.
- o. Describe the circumstances within the *opinion* paragraph without adding an explanatory paragraph.
- p. Describe the circumstances within the *scope and opinion* paragraphs without adding an explanatory paragraph.
- q. Describe the circumstances in the *introductory* paragraph without adding an explanatory paragraph, and modify the wording of the *scope and opinion* paragraphs.
- r. Issue the *standard* auditor's report *without modification*.

Please use the following format to organize your answers:

Audit Situation	List A Type of Opinion	List B Report Modification	Brief Explanation
1			
...			
6			

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第三題 (20分):

Suppose you were the auditor of Noklia Company. During prior years' audits you used the ratio estimation sampling to test Noklia's accounts receivable. For the current year, however, you decided to adopt the probability proportional to size (PPS) sampling to evaluate whether there are material misstatements in Noklia's accounts receivable balance. Based on Noklia's accounting records, the book value of the ending accounts receivable is \$4,500,000. Before executing the sampling plan, you made the following professional judgments and decisions:

- (1) Since you would like to be more certain that the ending accounts receivable balance is not materially misstated, you set the audit risk at 4.5%.
- (2) You concluded that there was a high likelihood of misstatement, ignoring internal controls, in accounts receivable. Therefore, you assessed Noklia's inherent risk at 90%.
- (3) After conducting the tests of controls, you decided to set the control risk at 50%.
- (4) Since you planned to conduct some other substantive procedures in addition to the PPS sampling in auditing Noklia's accounts receivable, you assessed the *other substantive procedure risk* at 50%.
- (5) You estimated the performance materiality of Noklia's accounts receivable to be 6% of its year-end book value.
- (6) Based on your knowledge of the changes in Noklia's credit policy, you expected that an overstatement of \$125,000 in Noklia's accounts receivable is reasonable.
- (7) You obtained the following PPS sampling table from AICPA's *Audit Sampling* guide:

Test of Detailed Risk	1%	5%	10%	15%	20%	25%
Error Expansion Factor	1.90	1.60	1.50	1.40	1.30	1.25
Reliability Factor	4.61	3.00	2.31	1.90	1.61	1.39
Incremental allowance for sampling error (Ranked Overstatement Error)						
1	1.03	0.75	0.58	0.48	0.39	0.31
2	0.77	0.55	0.44	0.34	0.28	0.23
3	0.64	0.46	0.36	0.30	0.24	0.18
4	0.56	0.40	0.31	0.25	0.21	0.17
5	0.50	0.36	0.28	0.23	0.18	0.15
6	0.46	0.33	0.26	0.21	0.17	0.13
7	0.43	0.30	0.24	0.19	0.16	0.13
8	0.41	0.29	0.22	0.18	0.14	0.12
9	0.38	0.27	0.21	0.17	0.14	0.11

Required:

- (A) Compute the PPS sampling interval (rounded to the nearest dollar) and the maximum sample size in your sampling plan. (5 points)
- (B) Suppose you have selected a random start of \$7,800, identify the account items that would be included in the sample from the first 10 book values listed below: (3 points)

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Account Item No.	Book Values	Account Item No.	Book Values
1	\$3,489	6	\$41,500
2	\$4,955	7	\$9,600
3	\$33,145	8	\$11,950
4	\$48,679	9	\$55,125
5	\$66,800	10	\$75,368

(C) Suppose, after sending positive confirmation to the selected customers, you discovered the following misstatements in the sample:

Customers	Book Value	Audited Value
DeFond	\$94,150	\$50,000
Ohlson	\$14,600	\$5,840
Sloan	\$57,350	\$40,145
Lennox	\$65,450	\$52,360

Based on the sampling results, what audit conclusion can you reach about the fairness of Noklia's ending accounts receivable (rounded all dollar amounts to the nearest dollar)? (8 points)

(D) Suppose, in addition to the four misstatements you found in (C) above, you also found the following two misstatements in your sample:

Customers	Book Value	Audited Value
Penman	\$39,580	\$55,412
Larcker	\$89,560	\$110,350

Based on the sampling results you found in (C) and (D), what statistical conclusion can you reach about Noklia's ending accounts receivable balance? (4 points)

第四題 (12 分):

Pembrook Company had poor internal control over its cash transactions. The following are facts about its cash position on November 30, 2012:

- (1) The cash receipt and disbursement journals showed a debit balance of \$18,901.62, which included undeposited cash receipts.
- (2) A credit of \$100 on the bank statement did not appear on the Company's cash journals.
- (3) The balance, according to the bank statement, was \$15,550.
- (4) Outstanding checks include: No. 62 for \$116.25, No. 183 for \$150, No. 284 for \$253.25, No. 8621 for \$190.71, No. 8623 for \$206.80, and No. 8632 for \$145.28.
- (5) The only deposit was in the amount of \$3,794.41 on December 7, 2012.

The cashier handles all incoming cash and makes the bank deposits personally. He also reconciles the monthly bank statement. His November 30 bank reconciliation is as follows:

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Balance per book, November 30, 2012	\$18,901.62
Add: Outstanding checks:	
No. 8621	\$190.71
No. 8623	206.80
No. 8632	45.28
	<u>442.79</u>
	\$19,344.41
Less: Undeposited receipts	<u>3,794.41</u>
Balance per bank, November 30, 2012	\$15,550.00
Deduct: Unrecorded credit	<u>100.00</u>
True cash, November 30, 2012	<u>\$15,450.00</u>

Required:

- (A) You suspect that the cashier may have misappropriated some money and are concerned specifically that some of the undeposited receipts of \$3,794.41 may have been stolen. Prepare a schedule showing your estimate of the loss. (6 points)
- (B) How did the cashier attempt to conceal the theft? (2 points)
- (C) If the cashier's October 31 bank reconciliation is known to be in order and you start your audit on December 10, what specific auditing procedures could you perform to discover the theft? (4 points)

第五題 (12分):

Bass Pro Shop is a catalog retailer concentrating on fishing and hunting equipment. It prints an annual catalog containing over 200 pages of products, as well as approximately six special sale catalogs during the year. Products range from fishing lures retailing for \$1.29 to boat packages for over \$25,000. Purchases can be paid for by personal checks, *MasterCard*, or *VISA*. Customers can mail in their order (with check or credit card information included) or may place an order by calling the company's toll-free number.

The company has implemented an on-line order entry system by which computer operators take the customer orders, check the availability of items for shipment, and confirm the invoice amounts with the customers. Once an order is taken, the system generates a shipping and packing document, places a hold on the inventory, and prepares an invoice (and recording of sales) when items are shipped.

Required:

Identify the application control procedures you would recommend to control Bass Pro Shop's on-line order-taking process. For each control procedure you identify, please indicate the following two audit implications if a deficiency in the control procedure is found: ① the *potential types of errors or irregularities* that could occur because the control is not put in operation, and ② the *audit procedures* the auditor might take to test the year-end account balances. Please use the following

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format to organize your answers:

No.	Application Control Procedure	Potential Errors or Irregularities	Audit Procedures
1			
...			

第六題 (6分):

以下為某會計師針對某醫療社團法人所出具之會計師查核報告:

會計師查核報告

○○醫療社團法人 公鑒：

○○醫療社團法人民國九十六年十二月三十一日之資產負債表暨民國九十六年一月一日至九十六年十二月十一日之損益表、社員權益變動表及現金流量表，業經本會計師查核竣事。上開財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開財務報表表示意見。

本會計師係依照「會計師查核簽證財務報表規則」暨一般公認審計準則規劃並執行查核工作，以合理確信財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取財務報表所列金額及所揭露事項之查核證據、評估管理階層編製財務報表所採用之會計原則及所作之重大會計估計，暨評估財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述財務報表在所有重大方面係依照醫療法人財務報告編製準則、醫療法及一般公認會計原則編製，足以允當表達○○醫療社團法人民國九十六年十二月三十一日之財務狀況，暨民國九十六年一月一日至九十六年十二月三十一日之經營成果與現金流量。

依附註十五所述，改設醫療社團法人之民國九十六年度自改設基準日至核准登記日間之收支損益業經民國九十七年十一月八日社員總會決議通過，其損益歸屬為○○醫院負責人。

本報告僅提供○○醫療社團法人董事會及管理階層與行政院衛生署使用，不得作為其他用途。

行政院衛生署認為該查核報告並不符合審計準則公報第二十八號之規定，惟該會計師提出下列理由答覆衛生署：

備註	試題隨卷繳交
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- (1) 審計準則公報第二十八號第二條所述：「本公報所稱特殊目的查核報告，係指查核下列各款所提出之報告：...第3款，法令規定或契約約定條款之遵循。...」。同號公報第十七條特殊目的查核財務報表略謂：「財務報表係依法令規定或契約約定方式表達，該項表達除未列示所有資產、負債、收入、費用外，仍符合一般公認會計原則或其他綜合會計基礎之規定」。
- (2) 衛生署財務審議委員會約定醫療社團法人須自醫療社團法人改設基準日起至核准登記日間的營運損益，計入受託經營者之損益，得不計入醫療社團法人之損益，致醫療社團法人的資產負債日之財務狀況所涵蓋之財務資訊及交易事項，包括由改設基準日起至核准登記日止；然而，損益表的會計期間則不含此期間的營運損益，亦即該報表並未列示所有收入、費用等財務資訊。
- (3) 依衛生署所頒布之醫療法人財務報告編製準則與衛生署財務審議委員會之特殊規定所編製之醫療社團法人財務報告，其已符合審計準則公報第二十八號第二條所述之特殊目的查核報告，因而得依同號公報第四條之規定，於查核報告意見段後另加一說明段，說明出具報告之目的及其使用之限制。
- (4) 醫療社團法人財務報告係依據醫療法人財務報告編製準則規定所編製之特定報表，該報表除未列示所有資產、負債、收入、費用外，仍符合一般公認會計原則基礎。
- (5) 財務報表所提供之資訊有助於使用者作成經濟決策之品質特性，可比較性為其一。由於醫療社團法人財務報告之資產負債表與損益表的會計期間與財務資訊不一致，致影響會計資訊品質與財務報表之可比較性，為免衛生署與醫療社團法人董事會以外人士對財務報告之誤解，致於查核報告意見段後另加一說明段。

請問：該會計師的論點正確嗎？其查核報告是否符合審計準則公報第二十八號之規定？

第七題 (22分):

In 2012 Kida Company purchased more than \$10 million worth of office equipment under its 'special' ordering system, with individual orders ranging from \$5,000 to \$30,000. 'Special' orders entail low-volume items that have been included in an authorized user's budget. Department heads include in their annual budget requests the types of equipment and their estimated cost. The budget, which limits the types and dollar amounts of office equipment a department head can requisition, is approved at the beginning of the year by the board of directors. Department heads prepare purchase requisition forms for equipment and forward them to the purchasing department. Kida's 'special' ordering system functions as follows:

(A) **Purchasing:** Upon receiving a purchase requisition, one of five buyers verifies that the person requesting the equipment is a department head. The buyer selects the appropriate vendor by searching the various vendor catalogues on file. The buyer then phones the vendor, requests a price

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quotation and gives the vendor a verbal order. A pre-numbered purchase order is processed with the original sent to the vendor, a copy to the department head, a copy to receiving, a copy to accounts payable and a copy filed in the open requisition file. When the buyer is orally informed by the receiving department that the item has been received, the buyer transfers the purchase order from the unfilled file to the filled file. Once a month the buyer reviews the unfilled file and expedites open orders.

(B) **Receiving:** The receiving department receives a copy of the purchase order. When equipment is received, the receiving clerk stamps the purchase order with the date received and, if applicable, in red pen prints any differences between the quantity shown on the purchase order and the quantity received. The receiving clerk forwards the stamped purchase order and equipment to the requisitioning department head and orally notifies the purchasing department.

(C) **Accounts payable:** Upon receiving a purchase order, the accounts payable clerk files it in the open purchase order file. When a vendor invoice is received, the invoice is matched with the applicable purchase order, and a payable is set up by debiting the equipment account of the department requesting the items. Unpaid invoices are filed by due date, and at the due date a check is prepared. The invoice and purchase order are filed by purchase order number in a paid invoice file, and the check is then forwarded to the treasurer for signature.

(D) **Treasurer:** Checks received daily from the accounts payable department are sorted into two groups: those over \$10,000, and those \$10,000 and less. Checks for \$10,000 and less are machine-signed. The cashier keeps the key and signature plate to the check-signing machine and records all use of the check-signing machine. All checks over \$10,000 are signed by the treasurer or the controller.

Required:

- (1) Prepare a flowchart of Kida Company's purchasing and cash disbursements system. (10 points)
- (2) Describe the internal control deficiencies relating to purchases of and payments for 'special' orders of Kida Company for its purchasing, receiving, accounts payable and treasurer functions. (12 points)

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- 4132
- 一、請回答下列問題(如有因不同情況而不同答案者，請簡單說明)49%
- 下列四種稅目中屬於國稅的有幾種: (1)贈與稅 (2)地價稅 (3)土地增值稅 (4)房屋稅?
 - 張三住在台北市，其房屋面積 90 坪，其中 81 坪作住家用，9 坪作會計師事務所，請問該屋適用住家用、營業用或事務所之房屋稅稅率各有幾坪?
 - 李四住在台北市，其房屋之地基為公共設施保留用地，請問該土地地價稅之稅率為何?
 - 遺產稅之核課期間有幾年?
 - 王五經營小規模營利事業，其取具進貨發票中，含有進項稅額 \$ 1,000，請問該稅額中可用來抵營業稅額有多少?
 - 政府訂定奢侈稅之目的為何?其正式稅法名稱為何?
 - 政府訂定最低稅負之目的為何?其正式稅法名稱為何?
- 二、甲在民國 100 年 1 月 1 日以 8 千萬元現金交付信託，約定信託期間為 10 年，10 年期間孳息給甲，10 年後本金給乙。假設郵局 1 年期定期儲金固定利率為 2%，試說明在這 10 年中甲與乙分別應繳的稅有哪些?(包括何時應納稅?其稅目及稅基金額各為何?)16%
- 三、文山公司成立於 90 年初，其課稅所得額如下表，假設該公司符合所得稅法第 39 條之盈虧互抵條件，請回答下表中 A 至 G 等七個金額各為若干?15%

年度	未盈虧互抵前 純益(虧損)	盈虧互抵後 課稅所得	未來可抵減之前 10(5)年 累積虧損
90	(1,300,000)	-	(1,300,000)
91	(500,000)	-	(1,800,000)
92	(500,000)	-	(2,300,000)
93	(1,300,000)	-	(3,600,000)
94	,000,000	A	B
95	(400,000)	-	C
96	(1,800,000)	-	D
97	(1,200,000)	-	?
98	3,000,000	E	?
99	(1,500,000)		?
100	4,000,000	F	G

四、請說明高爾夫球場(俱樂部)或聯誼社等休閒、育(娛)樂事業，向入會會員收取具有遞延性質之入會費或保證金，其相關營業稅與所得稅各如何課徵?您的意見為何?20%