考試科目	中英語文能力 41311，41321	所別	會計學系會計組/稅務組	考試時間	2 月 28 日(六) 第 1 節

<u>Question1 and question 2 should be answered in English</u>.

1. Write a short essay on "What qualities do future leaders need to meet the challenges of the 21st century?" within 250 words. **(30%)**

2. Comment on the decision of the board of directors in the following situation.
Paul Simon, the CEO of GloCom, a major telecommunications company, was having personal financial troubles. Simon pledged a large stake of his GloCom stock as security for some personal loans. As the price of GloCom stock sank, Simon' bankers threatened to sell his stock in order to protect their loans. To avoid having his stock sold, Simon asked the board of directors of GloCom to loan him nearly $400 million of corporate assets at 2.5% interest to pay off his bankers. The board agreed to lend him the money. **(20%)**

<u>請將第 3 題及第 4 題之內容翻譯為中文</u>

3. The Internet has made new sources of vast amount of data available to business executives. Big data is comprised of datasets too large to be handled by traditional database systems. To remain competitive business executives need to adopt the new technologies and techniques emerging due to big data. Big data includes structured data, semistructured and unstructured data. Structured data are those data formatted for use in a database management system. Semistructured and unstructured data include all types of unformatted data including multimedia and social media content. **(20%)**

4. Stakeholders (investors, employees, customers, suppliers, and the community) and the capital markets are increasingly demanding better, more transparent communication of nonfinancial sustainability data. Sustainability reports—also called Corporate Social Responsibility (CSR), Environmental Social Governance (ESG) or Triple Bottom Line (TBL) reports— that convey information about an organization's economic, environmental, and social impact are increasingly being issued in conjunction with financial reports—and stakeholders are using them more often in evaluating the long term viability of a company.

As companies incorporate sustainability into their core business strategies, the importance of timely and accurate sustainability-related metrics increases. Senior management need and expect the same level of control over these metrics as they have over financial data. Yet, in many cases such control is not there. Independent assurance—whether for internal or external use—of an organization's processes, controls, and data helps ensure the company's sustainability data are reliable and accurate; thereby supporting the credibility of information used in decision making, compensation, and external reporting. **(30%)**

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	會計學 41312, 41322	所別	會計學研究所	考試時間	2 月 28 日(六)第二節

PROBLEM 1 (15 points):

甲公司 X1 年及 X2 年之「其他綜合損益」項目稅後餘額如下:

	X1 年	X2 年
重估增值-母公司	-	\$3,000
重估增值-採用權益法之關聯企業及合資	\$500	-
備供出售金融資產未實現損益	?	?
國外營運機構財務報表換算之兌換差額-母公司	4,000	6,000
國外營運機構財務報表換算之兌換差額-採用權益法之關聯企業及合資	3,000	2,000

假設(1)備供出售金融資產係於 X1 年年中，以\$2,000,000 買入，X1 年底之公允價值為\$1,800,000，X2 年年中，以\$1,100,000 售出一半，X1 年底剩餘部分之公允價值為\$1,200,000；(2)甲公司所得稅率為 20%，「遞延所得稅負債-土地增值稅」為\$600。請按 2013 年版 IFRSs (IAS1) 規定格式，編製 X2 年綜合損益表中「其他綜合損益」部份報表。(如有相關附註，亦請列出)

PROBLEM 2 (15 points):

乙公司 20X5 年 12 月 31 日決定將該某一組成單位依規定分類為待出售處分群組。乙公司會計採曆年制，已知該處分群組於期末調整前之帳面價值如下:

	帳面價值
存貨	40,000
土地(成本)	100,000
機器設備	50,000
累計折舊	(20,000)
商譽	40,000
銀行借款	(20,000)
總計	190,000

經評估存貨之重置成本為\$36,000，淨變現價值為\$37,000。機器係 20X1 年初購入，耐用年限 9 年，估計殘值為\$5,000，採直線法提列折舊。上述待出售處分群組之淨公平價值估計為\$120,000。

試作：

(1)乙公司 20X5 年 12 月 31 日將資產群組分類為待出售處分群組應有之分錄。

(2)此項待出售處分群組在 20X5 年 12 月 31 日資產負債表如何表達?(請列明其分類與金額，不必列表頭)

(3)此項待出售處分群組相關損益在 20X5 年綜合損益表如何表達?(請列明其分類，但不用列金額)

考試科目	會計學 41312、41322	所別	會計學研究所	考試時間	2 月 28 日(六) 第二節

PROBLEM 3 (20 points):

丙工程公司為上市公司，於 2013 年初承包一項工程，預定三年完工，工程承包價為$1,000,000。其他有關資料如下：

	2013 年	2014 年	2015 年	合計
每年實際工程成本	$200,000	$350,000	$420,000	$970,000
估計至完工尚須投入成本	600,000	440,000	-	
分期請款金額	220,000	400,000	380,000	1,000,000
實際收款金額	190,000	380,000	430,000	1,000,000

假設該工程符合完工百分比法認列要件，請作:

(1) 依上述資料，作 2014 年所有應作之分錄。
(2) 如果 2014 年底估計至完工尚須投入成本為$550,000(而非$440,000)，則上述分錄有何不同? (請具體說明會計項目及金額之不同)
(3) 合約索賠及獎勵金應納入合約收入嗎?
(4) 計算完成程度(已發生合約成本占估計總成本比例)時，已送達工地或留作合約使用但於施工過程中尚未安裝、使用或運用之材料成本應否列為已發生合約成本?

PROBLEM 4 (20 points):

XYZ Corp. sponsors a defined-benefit pension plan for its employees. On January 1, 2015, the following balances related to this plan:

Plan assets (fair value)	$900,000
Defined benefit obligation	1,200,000

As a result of the operation of the plan during 2015, the actuary provided the following additional data at December 31, 2015:

Service cost for 2015	$150,000
Actual return on plan assets in 2015	90,000
Past service cost, effective Jan. 1	240,000
Contributions in 2015	230,000
Benefits paid retirees in 2015	140,000
Discount rate	6%
Average remaining service life of active employees	10 years

考試科目	會計學 41312, 41322	所別	會計學研究所	考試時間	2 月 28 日(六) 第二節

Required:

(a) Compute pension expense for XYZ Corp. for the year 2015.

(b) Prepare the journal entry to record pension expense and related remeasurement gain or loss.

(c) According to the requirements of IAS 19 (2013), what interest rate should be used as the discount rate in the accounting for a defined-benefit pension plan?

PROBLEM 5 (20 points):

On January 1, 2014, ABC Company issued a convertible bond with a par value of $1,000,000 in the market for $1,200,000. The bonds are convertible into 12,000 ordinary shares of $10 per share par value. The bond has a 5-year life and has a stated interest rate of 10% payable annually. The market interest rate for a similar non-convertible bond at January 1, 2014, is 8%. The discounted present value of the liability component of the bond is computed to be 1,079,854, based on the market interest rate of 8%. The fair value of the conversion feature is $160,000.

Required:

(a) Assume that the bonds were converted on January 1, 2017. The fair value of the convertible bond is $1,210,000 on January 1, 2017. The fair value of the liability component of the bond is determined to be $1,080,000 and the fair value of the conversion feature is $150,000 on January 1, 2017. Prepare the journal entry to record the conversion on January 1, 2017. Assume that the accrual of interest related to 2016 has been recorded and paid.

(b) Assume that the convertible bonds were repurchased on January 1, 2017, for $1,210,000 instead of being converted. As indicated, the fair value of the liability component of the bond is determined to be $1,080,000 and the fair value of the conversion feature is $150,000 on January 1, 2017. Assume that the accrual of interest related to 2016 has been recorded and paid. Prepare the journal entry to record the repurchase on January 1, 2017.

PROBLEM 6 (10 points):

Top Company purchased equipment for $1,800,000 on January 1, 2014, its first day of operations. For book purposes, the equipment will be depreciated using the straight-line method over three years with no salvage value. However, for tax purposes, the equipment is depreciated using sum-of-the-years'-digit method with no salvage value. Pretax financial income is as follows:

	2014	2015	2016
Pretax financial income	$2,240,000	$2,600,000	$3,000,000

The only temporary difference between pretax financial income and taxable income is due to the use of accelerated depreciation for tax purposes.

考試科目	會計學 41312, 41322	所別	會計學研究所	考試時間	2月28日(六)第二節

Required:

Prepare the journal entries to record income taxes for 2015 and 2016 assuming that the enacted tax rate as of 2014 is 30% but that in the middle of 2015, the tax authority raises the income tax rate to 35% retroactive to the beginning of 2015.

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	成本與管理會計學 41313	所別	會計學研究所	考試時間	2 月 28 日(六) 第三節

PROBLEM 1 (15 points):

Answer the following questions. There is no connection between the questions.

1. The fixed manufacturing overhead cost-allocation rate is $30 per machine-hour. The following fixed manufacturing overhead data pertain to January:

	Actual	Static Budget
Production	1,100 units	1,000 units
Machine hours	2,100 hours	2,000 hours
Fixed overhead costs for January	$ 62,000	$ 60,000

What is the fixed overhead production-volume variance? [Indicate whether it is favorable (F) or unfavorable (U).] (4 points)

2. The Alpha Company has set up the following standard per finished unit for variable manufacturing overhead cost:

   2 machine-hours at $10 per machine-hour

   Alpha Company made the following journal entry for the end of January:

	Dr.	Cr.
Dr. Variable Manufacturing Overhead Allocated	48,000	
Variable Manufacturing Overhead Efficiency Variance	2,000	
Cr. Variable Manufacturing Overhead		46,000
Variable Manufacturing Overhead Spending Variance		4,000

   What is the actual variable manufacturing overhead cost rate per machine-hour? (4%)

3. The Beta Company provides the following information for the month of January:

   Sales-volume variance $ 600 U　　Market-size variance $ 1,800 U

   Static-budget variance $ 3,000 U　　Market-share variance $ 2,300 F

   What is the sales-mix variance? [Indicate whether it is favorable (F) or unfavorable (U).] (4 points)

4. Which of the following might be the causes of an unfavorable direct manufacturing labor efficiency variance? (3 points)
   (1) work was efficiently scheduled
   (2) budgeted time standards are too tight
   (3) more units were produced than planned
   (4) lower-quality materials were purchased
   (5) machines were not properly maintained
   (6) more higher-skilled workers were scheduled than planned

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	成本與管理會計學 41313	所別	會計學研究所	考試時間	2 月 28 日(六) 第三節

PROBLEM 2 (15 points):

Lucky Company sells a single product manufactured in two departments, Mixing and Testing. Units are started in Mixing Department and then are transferred to Testing Department, where they are completed. For the Testing Department, conversion costs are added evenly during the process, and direct materials are added when production is 80% complete. Spoiled units are detected upon inspection at the end of the process and are disposed of at zero net disposal value. Normal spoilage is 10% of all good units that pass inspection. At the start of January 2015, Testing Department had 5,000 units in beginning work in process, which were 40% complete for conversion costs. An additional 15,000 units were transferred in during January, and 4,000 units remain in work in process at the end of the month. These unfinished units are 90% complete for conversion costs. The testing department had 2,000 spoiled units in January. Cost data related to January operations in the testing department are as follows:

	Beginning Inventory	Added This Period
Cost from previous department	$ 54,000	$ 186,000
Direct materials	0	104,400
Conversion costs	17,600	149,600

Required: The following requirements refer only to the preceding data; there is no connection between the requirements.

1. Assume that the company uses the FIFO method of process costing to account for the production of its product.
   (1) What is the cost of goods completed and transferred to finished goods during January?
   (2) If the spoiled units are disposed at $12 per unit (instead of zero), what is the unit cost of goods completed and transferred to finished goods during January? (Please round your answer to one decimal place.)
2. Assume that the company uses the weighted-average method and the inspection point is at the 70% stage of completion (instead of the 100% stage of completion). For the testing department, calculate the cost of abnormal spoilage in January.

PROBLEM 3 (20 points):

Sunny Company has two divisions, Northern and Southern. Both division manufactures and sells three products, A, B, and C. A monthly condensed income statement for the current operations is as follows:

	Northern Division	Southern Division
Sales	$ 440,000	$ 139,000
Cost of goods sold	275,000	106,000
Selling costs	55,000	28,000
Administrative costs	50,000	25,000
Operating income (loss)	$ 60,000	$ (20,000)

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	成本與管理會計學 41313	所 別	會計學研究所	考 試 時 間	2 月 28 日(六) 第 三 節

All administrative costs are common to the three products and the two divisions and are fixed for the period, whether a division is closed. The fixed manufacturing cost of each division is common to the three products and closing down any division would result in savings of 60% of the fixed manufacturing costs of that division. Fixed selling cost is separable by division for the period. All separable cost will be eliminated with the dropping of a division. Because of the operating loss, Sunny Company is considering the possibility of ceasing operations at its Southern Division. In attempting to decide whether to eliminate Southern Division, management gathered the following information:

	Product A	Product B	Product C
Selling price	\$ 100	\$ 50	\$ 70
Variable manufacturing cost per unit	\$ 50	\$ 30	\$ 30
Variable selling cost per unit	\$ 5	\$ 4	\$ 3
Sales quantity –Southern Division	500 units	800 units	700 units

Required: The following requirements refer only to the preceding data; there is no connection between the requirements.

1. What will be the effect on the net operating income of the company as a whole if Southern Division is dropped, assuming the released facilities remain idle?
2. In order to improve the profitability of Southern Division, the sales manager of Southern Division has recommended dropping Product B from the product line of Southern Division and using the production capacity currently committed to the production of Product B to produce more Product A. The production manager of Southern Division reports that 400 additional units of Product A can be produced with the production capacity now used in manufacturing Product B. To sell 400 additional units of Product A, the sales manager believes that the advertising budget will have to be increased by \$2,000. In addition, the elimination of Product B will result in a 10% decrease in the sales of Product C.
   (1) Calculate the increase or decrease in operating income if the sales manager's proposal is accepted.
   (2) What other qualitative factors should the Southern Division consider when deciding whether to accept the sales manager's proposal?
3. Friendly Company wants to place a special order for 400 units of Product B. The special order must either be taken in full or be rejected completely. If Southern Division accepts Friendly's offer it will have to sell 300 fewer units to its regular customers. Southern Division will not incur any variable selling costs for this special order. Calculate the minimum unit price that Southern Division's management can accept for the Friendly order without reducing net income?

考試科目	成本與管理會計學 41313	所別	會計學研究所	考試時間	2月28日(六)第三節

PROBLEM 4 (16 points)

Reliable Reminders Inc. is a personal service firm located in Claremont, California. The firm collects lists of birthdays, anniversaries and other memorable dates from its clients, and offers 3 levels of service. Level One clients receive an e-mail reminder of their important dates at least a week in advance. Level Two clients receive both an e-mail reminder and an appropriate greeting card. Level Three clients receive an e-mail reminder, an appropriate greeting card, and a recommended gift. Level One clients arrange their services through 3 customer service representatives. Reliable also employs 4 customer service representatives for Level Two clients, and 2 representatives for Level Three clients.

Reliable Reminders incurs the following costs as part of its operations, and it uses the following cost drivers. Management wants to calculate the cost of each level of service.

Activity	Total Cost	Cost Driver
Facility rent	$3,500	Square feet
Utilities	1,200	Number of customer service representatives
Office supplies	800	Number of clients

You may find the following information helpful:

	Level One	Level Two	Level Three
Square feet	1,000	1,500	1,000
Number of clients	8	20	12
Average weekly hours for each customer service representative	15	18	20
Average number of reminders per client	5	6	10
Direct costs	$2,500	$4,200	$5,000

Based on the preceding information, match each item on the left below with the most appropriate item on the right. Each numbered item has only one correct answer. Each lettered item may be used once, more than once, or not at all. *Round all unit and total costs to the nearest dollar.*

____ 1. Total costs to be allocated

____ 2. Total indirect costs allocated to Level One

____ 3. Total costs for Level Three

____ 4. Level with the lowest total cost per client

____ 5. Level with the highest total cost

____ 6. Level Three's indirect cost per client

____ 7. Level with the highest direct cost per client

____ 8. Level One's total direct costs per client

A. $17,200

B. $11,700

C. $5,500

D. $313

E. $126

F. Between $6,500 and $6,600

G. Between $2,400 and $2,500

H. Between $1,500 and $1,600

I. Level One

J. Level Two

K. Level Three

L. Some other amount

考試科目	成本與管理會計學	所別	會計學研究所	考試時間	2月28日(六) 第三節

141313

PROBLEM 5 (16 points)

Delta Division had the following results for the year just ended:

Sales	$375,000
Variable costs	225,000
Fixed costs	120,000
Total operational assets	150,000

Delta is considering a new product line that would involve the following:

Sales	$75,000
Variable costs	45,000
Fixed costs	23,250
Total operational assets	37,500

Delta's parent company, Omega, Inc., has a company-wide ROI of 14% and pays bonuses based on divisional ROI.

Required:

(1) Would Delta's managers be encouraged to introduce the new product line if they are evaluated based on ROI? Explain.

(2) Would the top managers of Omega want to introduce the new product line it they are evaluated based on ROI? Explain.

(3) Assume a required rate of return of 10% on operational assets invested in each division. Would Delta's managers be encouraged to introduce the new product line if they are evaluated based on residual income? Explain.

(4) "Residual income is a better evaluation method than return on investment because it has a lower required rate of return for the company projects than return on investment does." Do you agree? Explain.

PROBLEM 6 (18 points)

Zack developed an innovative computer game called Deadly Dungeon (DD). It was so successful that he quickly followed up with two sequels: Deadly Dungeon II (DD2) and Deadly Dungeon III (DD3). The costs of developing the games were $95,000 for DD, $10,000 for DD2, and $15,000 for DD3. The production process consists of copying the games to blank DVDs using his computer and then packing them with printed instructions in a display box. It takes longer to copy the original game than the sequels. Zack can produce, ready for shipping, about 20 copies of DD, 30 copies of DD2, or 45 copies of DD3 in an hour.

	DD	DD2	DD3
Selling price	$49.00	$29.00	$29.00
Costs			
Blank DVD	1.00	0.50	0.50
Instructions and packaging	4.00	2.00	2.00
Prorated development costs*	19.00	1.00	3.00
Margin	$25.00	$25.50	$23.50
Daily Demand	120 games	120 games	90 games

* The prorated development costs were determined for each game by dividing the game's development costs by 5,000, the estimated minimum total demand for each game.

考試科目	成本與管理會計學 41313	所別	會計學研究所	考試時間	2月28日(六)第三節

Required:

Zack normally spends 8 hours a day on copying and packing the diskettes. What is the most Zack should be willing to pay per hour for a worker to duplicate and pack diskettes after his normal working hours? Explain. (Assume that the worker would work at the same pace as Zack.)

國立政治大學 104 學年度碩士班招生考試試題

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 1 – Multiple Choices (30 points):

請選最適的一個答案，第1~7題請用資訊一，第8~15題用資訊二。答案請採下列格式，置於答案卷之首：

1.(　)	2.(　)	3.(　)	4.(　)	5.(　)
6.(　)	7.(　)	8.(　)	9.(　)	10.(　)
11.(　)	12.(　)	13.(　)	14.(　)	15.(　)

資訊一：

近年食安問題不斷，衛生福利部（以下簡稱衛福部）規劃實施食品登錄制度，將業者與其進行之作業納入管理。食品安全衛生管理法於102年5月修訂，同年12月衛福部公布食品業者登錄辦法；次（103）年下半年，食用油風暴再度爆發，衛福部再次推動食品安全衛生管理法之修訂，同年11月18日三讀通過。該法第9條規定，凡食品業者，如屬一定類別且規模夠大，即應建立產品原材料、半成品與成品供應來源及流向之追溯或追蹤系統，且須使用電子發票。至於哪些業者適用，由衛福部決定、公告。

我國「臺灣省營利事業統一發貨票辦法」自民國40年起開始實施，廠商（營業人）銷售時，須開立統一發票，交付買受人。統一發票既為買賣雙方之交易憑證，又兼國家之稅務憑證。民國95年起，為因應電子商務之發展，統一發票逐朝電子發票邁進。營業人如開立電子發票，須將交易資訊上傳至財政部電子發票整合服務平台，消費者可上該平台查閱。電子發票可減少紙本發票作業對電子商務造成之障礙、降低交易成本，還可以串起食品供應鏈，有效整合衛福部之登錄機制及追溯追蹤系統。此後，凡食品業者之申報、登錄，以及開立之發票不實，還有未開立電子發票，均會受罰。消費者若遇食安問題，即可查詢自己的購買記錄，以該記錄作為退換貨之憑證，不致因發票遺失或時間久遠而束手無策、徒呼負負。

1.食品業者之管理階層藉其財務報表而作出若干聲明 (assertion)。該等聲明最不可能包括：

a.本公司所處之食品供應鏈係透明。

b.本公司之資產係存在。

c.本公司未逃漏營業稅。

d.本公司未逃漏貨物稅。

2.食品業者（營業人）之管理階層藉其營利事業所得稅申報書而作出若干聲明。該等聲明，不論明示或暗示，最可能是：

a.本公司所處之食品供應鏈係透明。

b.本公司之資產係存在。

c.本公司之負債係完整。

d.本公司未逃漏所得稅。

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

3.食品業者欲知是否有不當化學物質及劣質原料流入其生產循環，最可能用下列哪種資訊？

a.食品供應鏈的資訊。

b.現金流量表上營運活動的資訊。

c.會計師對財務報表所出具之查核報告。

d.各季季報加上會計師之核閱報告。

4.財務報表查核會計師須評估受查者之多種風險。食品安全衛生管理法現強制某些食品業者須改用電子發票。這些業者在採用新制後，下列哪種風險會變高？

a.固有風險　　b.控制風險

c.偵知風險　　d.以上各種風險均變高

5.目前食品業者多未要求其進貨廠商投保產品責任險，也未要求其提出產品履歷。如其要求，則這些食品業者的財報查核會計師所評估之風險中，下列哪項風險會變高？

a.固有風險　　b.控制風險

c.偵知風險　　d.以上各種風險均不會變高

6.食品業者內部控制的組成要素，據公開發行公司建立內部控制制度處理準則，有以下的：

a.風險管理　　b.風險評估

c.企業社會責任　　d.公司治理

7.某食品業者所使用之統一發票，從收銀機統一發票改為電子發票。該業者於設計其資訊系統時，最不須考量以下何者？

a.輸入資訊系統資料之正確性。

b.登入或操作資訊系統之使用者權限。

c.資訊系統記錄之保存期間及保存方式。

d.董事長個人操作電腦的能力。

資訊二：

台端為F航空公司之財務報表查核會計師，查核該公司多年。該公司為國內老字號航空公司，成立多年，股票上市，向以飛航舒適、安全聞名。去（103）年，該公司開辦紅眼班機業務，於半夜起降，採行廉價航空公司之競爭策略，致部分機師及空服員超時工作。同年，因遭美國法院認定亞洲貨運業務有聯合行為，而被罰鉅款。今（104）年1月初，該公司與其工會就年終獎金達成協議：每人約4.5萬元，較前一年的6至7萬元為低，原因是公司上一年度之獲利不佳。

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

該公司103年的調薪幅度為 2.5%，但工會第三分會不滿意，認為應7%，年終獎金 4.5萬元也太少，應5萬元再加考績獎金，惟這些主張未被公司接受。104年1月21日，某媒體報導該公司聯合購機，擬投資 1,500億、103年獲利上看百億；該公司隨即發佈重大訊息澄清，表示該公司未提供相關財報資料，純屬媒體臆測及法人自行推估。

工會第三分會與桃園縣機師職業工會次日，動員該公司關係企業員工，向媒體投訴，到台北舉辦名為〝尾牙憐荒會〞的「餐會」，抗議公司高層不負責，讓基層吞苦果：103年雖營收近1,500億元，僅次於99年兩岸直航開通之時，但年終獎金卻變少，故該公司是血汗工廠，要董事長下台。該公司工會共有六個分會，除第三分會外，其他分會並未參與這次抗議。

該公司暫停部分抗議人員之飛航勤務，調去參加在職訓練，理由是他(她)們表達訴求的方式激進，不專業，不符合耐心、冷靜、守紀律之要求。這些空服員仍會收到底薪及飛行加給的薪水，惟飛行加給僅有保證飛行之時數(60小時)。一般空服員一個月平均飛75至80小時，停飛的影響是每月減少飛行加給、國外差旅津貼，計7千至1萬元。桃園縣產業總工會聲援被停飛的員工，要求勞工局介入。勞工局罰該公司付45萬元。

1月30日，公司讓步，表示停飛員工最快下周可復飛，但工會第三分會仍以公司未說明確切日期為由，發起抗爭，要空服員佩帶黃絲帶，並表示：若公司不公佈停飛員工之飛航班表、不解決年終獎金議題、機組人員的勞動問題，則爭取的行動不會終止。次日，有媒體報導該公司罰抗爭的員工，該公司則發布重大訊息，表示：「有關該年度之春節獎金及激勵金案，悉依公司治理程序，經公司與企業工會充分協商後定案。已積極就抗爭之員工及全公司員工持續宣導溝通」。

再二日(2月2日)，同一媒體再報導：一位旅客配戴黃絲帶搭機，遭該公司座艙長5次關切，要求取下。該公司回應：旅客佩戴黃絲帶，該公司尊重，已周知空服組員注意服務應對，確保客人不覺干擾。再二日(2月4日)，復興航空發生空難，各媒體均大幅報導，對不幸罹難乘客表示哀悼，標示黃絲帶。

表一為該公司近5年之經營結果，表二、表三則分別為其近3年之營收、淨利與國內同業之比較，表二為營收，表三為淨利，表四係其重大固定資產之帳面金額，至於該等固定資產累計折舊前後季度(Q)之變動，則如表五。表一至表五之單位，皆為億元。

表一、F 航空公司之經營結果：近 5 年

項目	103Q1-Q3	102 年	101 年	100 年	99 年
營業收入	1,124.39	1,417.03	1,409.72	1,423.11	1,476.66
營業成本	1,035.79	1,321.63	1,310.93	1,329.66	1,206.04
營業費用	82.37	103.01	101.59	103.03	110.59
營業淨利	6.23	-7.62	-2.80	-9.58	160.04
本期淨利	-24.23	-9.49	-2.20	-17.66	108.47

註:102 年起改採 IFRSs

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

表二、F航空公司與同業之比較 － 營業收入

公司	103Q1-Q3	102 年	101 年
F 航空	1124.39	1417.03	1409.72
長 L 航空	981.51	1241.64	1201.58
復興航空	100.61	121.73	100.37

表三、F航空公司與同業之比較 － 本期淨利

公司	103Q1-Q3	102 年	101 年
F 航空	-24.23	-9.49	-2.20
長 L 航空	-2.05	12.80	11.96
復興航空	2.92	2.92	2.92

註:本表負數為虧損

表四、F航空之重大固定資產：帳面金額

項目	103 年			102 年				101 年			
	Q3	Q2	Q1	Q4	Q3	Q2	Q1	Q4	Q3	Q2	Q1
飛行設備	1,162	1,117	1,116	1,141	1,234	1,124	1,140	1,168	1,188	1,208	1,232
租賃資產	112	173	203	204	138	282	288	292	295	303	311
出租資產 [a]	0	0	0	0	0	0	0	0	0	0	0
租賃改良	22	20	11	10	0	11	11	11	12	12	13

[a] 出租資產的成本與累積折舊，歷年來均為$ 1 億

表五、F航空重大固定資產：累積折舊之變動

項目	103 年			102 年				101 年		
	Q3	Q2	Q1	Q4	Q3	Q2	Q1	Q4	Q3	Q2
飛行設備	-24	54	29	97	30	23	27	25	26	27
租賃資產	58	-22	5	-66	7	7	7	4	7	8
出租資產	0	0	0	0	0	0	0	0	0	0
租賃改良	0	0	0	0	0	0	0	0	1	0

8.下列哪種審計會留意該公司營業收入中貨運與客運之相對百分比：

a.全公司財務報表之查核

b.部門別報表之查核

c.績效審計

d.以上皆是

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

9.閱讀表二、表三，無法知悉該公司之：

a.營收是否比同業多。

b.獲利是否比同業好。

c.獲利悽慘的情況是否比同業久。

d.聲譽是否比同業好。

10.台端為進行分析性程序而編製表五。表五顯示不尋常的變動。下列何項陳述為正確？

a.因表五顯示該公司折舊異常，故台端應出具無法表示意見之查核報告。

b.因該公司折舊是否異常，尚未確定，故台端還須進一步查核：實地觀察飛行設備與租賃資產。

c.台端宜向管理階層詢問飛行設備與租賃資產如何分類、前後年度是否一致，有無改變。

d.台端宜觀察飛行設備與租賃資產的現狀，並詢問出租資產與租賃改良有何不同。

11.F航空公司適用勞動基準法。該法第29條規定「事業單位於營業年度終了結算，如有盈餘，除繳納稅捐、彌補虧損及提列股息、公積金外，對於全年工作並無過失之勞工，應給與獎金...」依審計準則公報第29號“法令遵循之考量”，下列何項為正確？：

	台端的發現	台端應採取的行動
a.	發現該公司可能存有未遵循法令事項	評估該事項對財報之可能影響。
b.	未發現該公司存有未遵循法令事項	瞭解受查者如何遵循相關法令，特別注意如不遵循，即可能被迫停業或結束營業之法令。
c.	發現該公司存有未遵循法令事項	詢問、檢查受查者與主管機關之往來函件。
d.	未發現該公司存有未遵循法令事項	取得受查者業已遵循一般認為對財報有重大影響法令之證據。

12.一般公司高階管理階層在作成薪資決策時，所考慮之層面，計有：產品或勞務的利潤、個人績效對組織的貢獻度、人力成本的架構、所需人力資源的素質、內部職務之相關性、勞動市場之供需狀況（薪資水平）等。依審計準則公報第47號“財務報表查核之規劃”之規定，台端不會與受查者管理階層討論其規劃者，有：

I. 管理階層於作成薪資決策時所考慮之層面

II. 會計師擬執行之查核程序

III. 受查者須配合之事項

IV. 詳細查核程序之性質及時間

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節

a.上述四項中的一項
b.上述四項中的二項
c.上述四項中的三項
d.上述四項（全部）

13.工會要求加薪、加發年終獎金，只提該公司營業收入大增，不提淨利不佳，說法誤導。管理階層對工會誤導性說法之回應，台端是否須關心？
a.如管理階層前來詢問會計師：「他（她）應如何應對？」，台端才須關心。
b.不論管理階層是否詢問會計師，台端均須關心，並就如何處理之對策作出建議。
c.如管理階層引述之淨利數據係錯誤，台端才須關心。
d.不論管理階層引述之淨利數據是否正確，台端均須關心。

14.對台端是否須注意本員工抗爭事件之發展，甲、乙、丙、丁四人看法不同。何者正確？
a.甲：因本事件為期後事項，與本期財務報表之主體無關，故不須注意。
b.乙：因本事件與財務報表主體及附註均無關，故不須注意。
c.丙：因本事件可能引發更大問題，致該公司繼續經營之假設不成立，查核報告上須加強調，故須注意。
d.丁：因可透過管理階層之處理經過而判斷其能力與操守，故須注意。

15.一位藝人針對此事件，在臉書PO文，談及其父親曾為第一線空服人員，現已過世，並說：「如父親還在，一定會為自己的同事爭取應得權益，並說空服人員辛苦」，「航空公司最大的資產，就是在第一線『賣命』工作的空服人員」，「請公司要重視員工權益，認真看待問題」。該藝人對此事件的看法，台端是否須操心？
a.只要該藝人之父確為第一線空服人員，沒有不實，不須操心。
b.不論該藝人之父是否為第一線空服人員，均須關心。
c.只要空服人員真的是航空公司最大的資產，才須關心。
d.會計師不關心也沒關係。

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 2 – Management Assertions (4 points):

[PART 1] International auditing standards and AICPA auditing standards classify all management assertions into three categories. What are they? Out your answers in the following blanks. (1.5 points)

(I) Assertions about ____________ (II) Assertions about ____________ (III) Assertions about ____________

[PART 2] The following are management assertions specified in International auditing standards and AICPA auditing standards:

a) Occurrence
b) Completeness
c) Accuracy
d) Classification
e) Cutoff
f) Existence
g) Completeness
h) Valuation and allocation
i) Rights and obligations
j) Occurrence and rights and obligations
k) Completeness
l) Accuracy and valuation
m) Classification and understandability

For each of the following audit objectives (#1~#5) related to various transaction cycles, indicate its related management assertion (as listed from (a) to (m) above). (2.5 points)

No.	Audit objective	Assertion
#1	Sales transactions are recorded on the correct dates.	
#2	Existing inventory items are included in the inventory listing schedule.	
#3	Inventory items in the inventory listing are stated at realizable value.	
#4	Accounts payable in the accounts payable list agree with related master file, and the total is correctly added and agrees with the general ledger.	
#5	Financial and other information are disclosed fairly and at appropriate amounts.	

PROBLEM 3 – Unrecorded Liabilities (5 points):

To satisfy the completeness audit objective of the accounts payable balance and to emphasize the possible understatements in liability accounts, auditors often perform out-of-period liability tests.

Required: Describe five typical audit procedures used to discover unrecorded payables?

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 4 – Analytical Procedures (5 points):

The following statements describe the analytical procedures performed in an audit engagement.

a. As long as auditors have obtained sufficient evidence supporting their final review for material misstatements or financial problems not noted during other testing, auditing standards do not require auditors to perform analytical procedures during the completion of the audit.
b. When performing analytical procedures during the final review stage, a partner considers the adequacy of evidence gathered about unusual or unexpected account balances or relationships that were identified during planning and while conducting the audit, but not those previously not identified in the audit documentation and financial statements.
c. Results from final analytical procedures in Phase IV of an audit may still indicate that additional audit evidence is necessary.
d. Analytical procedures performed in the Phase III of a financial statement audit are often called substantive analytical procedures, but are not mandated for all audit engagements.
e. When auditors plan and design an audit approach based on risk assessment procedures in Phase I of a financial statements audit, the analytical procedures, though optional, are helpful to assess client business risk and inherent risk.

Required: Indicate all the correct statements (may be more than one).

PROBLEM 5 – Subsequent Events (5 points):

There are two types of subsequent events that require consideration by management and evaluation by the auditor. Type I are those that have a direct effect on the financial statements and require adjustments of account balances in the current year's financial statements if the amounts are material. Type II are those that have no direct effect on the financial statement amounts but for which disclosure is required. Any subsequent discovery of facts does not belong to either one of the two types. Assume the financial statements are for the year ended 12/31/x4. The audit report was dated 3/11/x5 and issued on the same day.

Required: For each of the following events, indicate its proper type as I, II or Neither.

a. The settlement of litigation on 2/8/x5 at an amount different from the amount recorded on the books.
b. A decline in the market value of inventory as a consequence of a government sanction, announced on 2/15/x5, barring future sale of a product.
c. Declaration of bankruptcy on 1/29/x5 by a customer with a material outstanding accounts receivable balance because of the customer's deteriorating financial condition.
d. The client reported a material misstatement of the financial statements to the auditor on 4/12/x5.
e. The uninsured loss of inventories as a result of a fire on 3/1/x5.

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 6 – Related Parties (16 points):

近年來,世界各地爆發許多重大的企業財務舞弊皆與關係人交易有關，譬如 Parmalat、Enron、Adelphia、Tyco、力霸等，因此導致各國相繼修訂查核關係人交易的審計準則，包括 ISA 550、PCAOB AS No.18、AU 334 與我國審計準則公報第六號皆是.

甲公司係由陳姓家族所投資，合計直接或間接持有 10% 以上之上市公司,你被其委任會計師指派擔任查核工作，為確認關係人交易是否已適當記錄與揭露，針對下列與甲受查公司有關之各獨立事件，試列舉至少二項最佳之查核程序，以利獲取足夠及適切之證據:

(1) A 公司是甲公司參與投資之境外非上市櫃公司，平日由當地之一所小型會計師事務所協助稅務申報相關事宜.甲公司持股占 25%，具有重大影響力，接近年底的數月間甲公司帳上載有數筆大額之銷貨 (銷往 A 公司).

(2) B 公司係甲公司轉投資持有 100%之子公司，年底時甲公司要求B 公司認列一筆重大的權利金費用，與甲公司的帳載權利金收入金額相符.

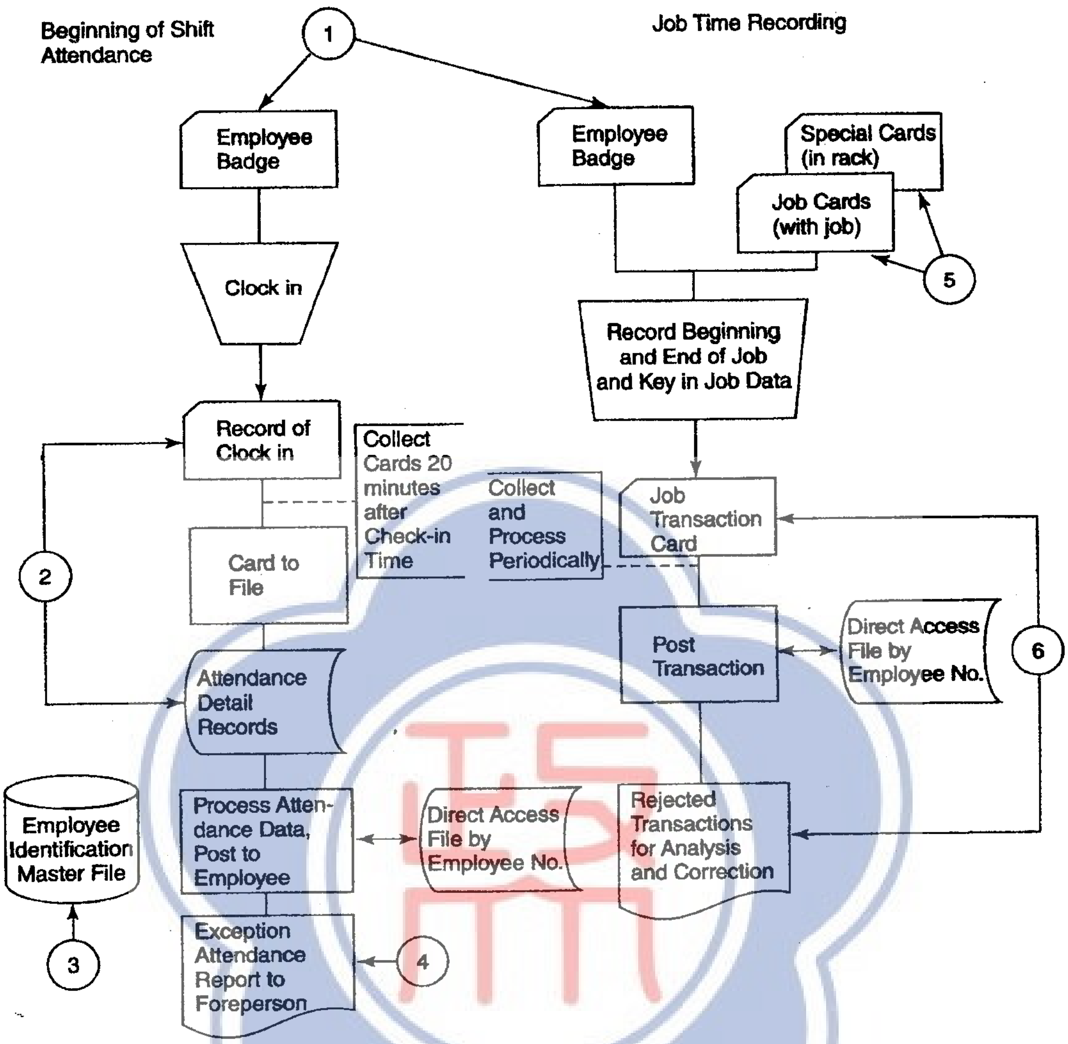
(3) C 關係人乃甲公司陳董事長家族控制之非公開發行公司，並長期獨家提供甲公司的主要生產原料，雖然近來國際原料價格有下跌現象，甲公司本年度的進貨成本反較去年有顯著增加.

(4) 陳董事長係以境外紙上投資公司D 關係法人代表人身分擔任甲公司董事長，近日D公司由於涉及重大違法事件而發生營運與財務危機,D 公司長期是甲公司之主要銷貨顧客之一.

PROBLEM 7 – Internal Controls (12 points):

Georgia Beemster, CPA, is auditing the financial statements of the Louisville Sales Corporation, which recently installed a computerized payroll processing system. Each number in the flowchart on the next page identifies a control point in Louisville's computerized payroll system:

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節



Required:

List the control points and, for each point, describe the type of internal control procedure that should be implemented (2 points for each control point).

PROBLEM 8 – AUDIT SAMPLING (23 points)

Buy and Best, CPAs, is engaged to conduct the audit of Radio Hut, a retailer of electronic and other high-technology products. Because of technological advances in Radio Hut's inventory products, an important risk that it faces is that prices charged by suppliers reflect current industry prices (which tend to fluctuate relatively significantly, particularly as new technologies are introduced and as older technologies are discontinued). The nature of Radio Hut's inventories is such that a small number of suppliers exist and each supplier has a similar pricing structure. This pricing structure is reflected in an electronic industry pricing guide, which is updated on a daily basis.

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節

You are an audit staff at Buy and Best and have been asked to identify a potential audit approach to address this risk. In the past, your firm has decided to place relatively limited reliance on internal control policies related to Radio Hut's purchasing function and has instead conducted relatively extensive substantive procedures related to its inventories. However, the new partner on the Radio Hut engagement has successfully reduced substantive procedures for the other clients in the retail industry by performing more extensive tests of controls. Because of previous experience in the industry as well as having used this audit approach successfully for other clients, the new partner asks you to evaluate the possibility of using more extensive tests of controls in auditing Radio Hut.

The following controls are relevant to Radio Hut's processing of vendor invoices:

(a) Similar to most retailers in the industry, Radio Hut has a highly automated inventory monitoring and control system. Based on anticipated product life, current sales, and existing inventory levels, Radio Hut generates an automatic purchase order when inventory levels reach predetermined thresholds.

(b) Once a purchase order has been generated, the store manager reviews it prior to transmitting it to the appropriate vendor. This review ensures that the vendor is from an approved list and that the proposed purchase is consistent with the store's objectives and near-term plans.

(c) Upon receipt of the items, warehouse personnel prepare "blind" copies of a receiving report, noting the quantity of each item received.

(d) Purchasing personnel verify the vendors' invoices by (1) comparing the invoice to a purchase order by referencing the purchase order number on the vendor invoice, (2) comparing quantities on the vendor invoice to quantities from the receiving report prepared by warehouse personnel, (3) comparing prices on the invoice for reasonableness through reference to industry pricing data, and (4) mathematically verifying the accuracy of the invoice.

These controls have been in place for a number of years, and Radio Hut has experienced relatively little turnover in its purchasing and related functions. You did not observe any remediation or major changes with respect to these controls or to Radio Hut's control environment during the past year.

You reviewed prior year's audit documentation, which was prepared by another audit staff who has since left the CPA firm. Based on your review, you prepared the following notes:

(a) The control policy tested by the audit staff is the employee verification of the reasonableness of prices on the invoices by placing a checkmark or other notation adjacent to the price on the invoice.

(b) Using an expected population exception rate (EPER) of 0.01, a tolerable exception rate (TER) of 0.07, and an acceptable risk of assessing control risk too low (ARACR) of 0.10, the audit staff selected a sample of 55 invoices.

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節

(c) Tests of controls revealed three misstatements. Based on the sample size of 55 and the ARACR of 0.10, the computed upper exception rate (CUER) was 0.118. Because this exceeded the TER 0.07, the other audit staff reduced reliance on the control policy and conducted more extensive substantive procedures.

Required:

(A) Comment on the appropriateness of the work done in the prior audit with respect to testing this control policy. (4 points)

(B) Based on the results of tests of controls in the prior year, provide your initial thoughts regarding the viability of increasing your reliance on this control policy in the current year's audit. (3 points)

[Note: Requirements (C)-(E) are unrelated to (A)-(B)]

(C) Refer to the AICPA attribute sampling tables on the next two pages of this exam. Assuming a sample size of 100 items, how many exceptions would be permissible for you to rely on this control policy using a 0.05 for ARACR and a 0.06 for TER? (5 points)

(D) Repeat the above (C), now assuming that you decided to reduce your reliance on internal control and establish a 0.10 for ARACR. (5 points)

(E) What does a comparison of your results in (F) and (G) tell you about the effect of ARACR on CUER? (3 points) What implication does your answer bear to the audit of Radio Hut's purchasing cycle? (3 points)

考試科目	審計學41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

TABLE 14-8 Determining Sample Size for Attributes Sampling

5 PERCENT ARACR

Estimated Population Exception Rate (in Percent)	Tolerable Exception Rate (in Percent)										
	2	3	4	5	6	7	8	9	10	15	20
0.00	149	99	74	59	49	42	36	32	29	19	14
0.25	236	157	117	93	78	66	58	51	46	30	22
0.50	*	157	117	93	78	66	58	51	46	30	22
0.75	*	208	117	93	78	66	58	51	46	30	22
1.00	*	*	156	93	78	66	58	51	46	30	22
1.25	*	*	156	124	78	66	58	51	46	30	22
1.50	*	*	192	124	103	66	58	51	46	30	22
1.75	*	*	227	153	103	88	77	51	46	30	22
2.00	*	*	*	181	127	88	77	68	46	30	22
2.25	*	*	*	208	127	88	77	68	61	30	22
2.50	*	*	*	*	150	109	77	68	61	30	22
2.75	*	*	*	*	173	109	95	68	61	30	22
3.00	*	*	*	*	195	129	95	84	61	30	22
3.25	*	*	*	*	*	148	112	84	61	30	22
3.50	*	*	*	*	*	167	112	84	76	40	22
3.75	*	*	*	*	*	185	129	100	76	40	22
4.00	*	*	*	*	*	*	146	100	89	40	22
5.00	*	*	*	*	*	*	*	158	116	40	30
6.00	*	*	*	*	*	*	*	*	179	50	30
7.00	*	*	*	*	*	*	*	*	*	68	37

10 PERCENT ARACR

Estimated Population Exception Rate (in Percent)	2	3	4	5	6	7	8	9	10	15	20
0.00	114	76	57	45	38	32	28	25	22	15	11
0.25	194	129	96	77	64	55	48	42	38	25	18
0.50	194	129	96	77	64	55	48	42	38	25	18
0.75	265	129	96	77	64	55	48	42	38	25	18
1.00	*	176	96	77	64	55	48	42	38	25	18
1.25	*	221	132	77	64	55	48	42	38	25	18
1.50	*	*	132	105	64	55	48	42	38	25	18
1.75	*	*	166	105	88	55	48	42	38	25	18
2.00	*	*	198	132	88	75	48	42	38	25	18
2.25	*	*	*	132	88	75	65	42	38	25	18
2.50	*	*	*	158	110	75	65	58	38	25	18
2.75	*	*	*	209	132	94	65	58	52	25	18
3.00	*	*	*	*	132	94	65	58	52	25	18
3.25	*	*	*	*	153	113	82	58	52	25	18
3.50	*	*	*	*	194	113	82	73	52	25	18
3.75	*	*	*	*	*	131	98	73	52	25	18
4.00	*	*	*	*	*	149	98	73	65	25	18
4.50	*	*	*	*	*	218	130	87	65	34	18
5.00	*	*	*	*	*	*	160	115	78	34	18
5.50	*	*	*	*	*	*	*	142	103	34	18
6.00	*	*	*	*	*	*	*	182	116	45	25
7.00	*	*	*	*	*	*	*	*	199	52	25
7.50	*	*	*	*	*	*	*	*	*	52	25
8.00	*	*	*	*	*	*	*	*	*	60	25
8.50	*	*	*	*	*	*	*	*	*	68	32

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

TABLE 14-9 [illegible]

5 PERCENT ARACR

	Actual Number of Exceptions Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
25	11.3	17.6	*	*	*	*	*	*	*	*	*
30	9.5	14.9	19.6	*	*	*	*	*	*	*	*
35	8.3	12.9	17.0	*	*	*	*	*	*	*	*
40	7.3	11.4	15.0	18.3	*	*	*	*	*	*	*
45	6.5	10.2	13.4	16.4	19.2	*	*	*	*	*	*
50	5.9	9.2	12.1	14.8	17.4	19.9	*	*	*	*	*
55	5.4	8.4	11.1	13.5	15.9	18.2	*	*	*	*	*
60	4.9	7.7	10.2	12.5	14.7	16.8	18.8	*	*	*	*
65	4.6	7.1	9.4	11.5	13.6	15.5	17.4	19.3	*	*	*
70	4.2	6.6	8.8	10.8	12.6	14.5	16.3	18.0	19.7	*	*
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.0	*
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	*
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.8	18.2
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4
125	2.4	3.8	5.0	6.1	7.2	8.3	9.3	10.3	11.3	12.3	13.2
150	2.0	3.2	4.2	5.1	6.0	6.9	7.8	8.6	9.5	10.3	11.1
200	1.5	2.4	3.2	3.9	4.6	5.2	5.9	6.5	7.2	7.8	8.4

10 PERCENT ARACR

	Actual Number of Exceptions Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	10.9	18.1	*	*	*	*	*	*	*	*	*
25	8.8	14.7	19.9	*	*	*	*	*	*	*	*
30	7.4	12.4	16.8	*	*	*	*	*	*	*	*
35	6.4	10.7	14.5	18.1	*	*	*	*	*	*	*
40	5.6	9.4	12.8	16.0	19.0	*	*	*	*	*	*
45	5.0	8.4	11.4	14.3	17.0	19.7	*	*	*	*	*
50	4.6	7.6	10.3	12.9	15.4	17.8	*	*	*	*	*
55	4.1	6.9	9.4	11.8	14.1	16.3	18.4	*	*	*	*
60	3.8	6.4	8.7	10.8	12.9	15.0	16.9	18.9	*	*	*
70	3.3	5.5	7.5	9.3	11.1	12.9	14.6	16.3	17.9	19.6	*
80	2.9	4.8	6.6	8.2	9.8	11.3	12.8	14.3	15.8	17.2	18.6
90	2.6	4.3	5.9	7.3	8.7	10.1	11.5	12.8	14.1	15.4	16.6
100	2.3	3.9	5.3	6.6	7.9	9.1	10.3	11.5	12.7	13.9	15.0
120	2.0	3.3	4.4	5.5	6.6	7.6	8.7	9.7	10.7	11.6	12.6
160	1.5	2.5	3.3	4.2	5.0	5.8	6.5	7.3	8.0	8.8	9.5
200	1.2	2.0	2.7	3.4	4.0	4.6	5.3	5.9	6.5	7.1	7.6

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	中英語文能力 41311，41321	所 別	會計學系會計組/稅務組	考 試 時 間	2 月 28 日(六) 第 1 節

Question1 and question 2 should be answered in English.

1. Write a short essay on "What qualities do future leaders need to meet the challenges of the 21st century?" within 250 words. **(30%)**

2. Comment on the decision of the board of directors in the following situation.
   Paul Simon, the CEO of GloCom, a major telecommunications company, was having personal financial troubles. Simon pledged a large stake of his GloCom stock as security for some personal loans. As the price of GloCom stock sank, Simon' bankers threatened to sell his stock in order to protect their loans. To avoid having his stock sold, Simon asked the board of directors of GloCom to loan him nearly $400 million of corporate assets at 2.5% interest to pay off his bankers. The board agreed to lend him the money. **(20%)**

請將第 3 題及第 4 題之內容翻譯為中文

3. The Internet has made new sources of vast amount of data available to business executives. Big data is comprised of datasets too large to be handled by traditional database systems. To remain competitive business executives need to adopt the new technologies and techniques emerging due to big data. Big data includes structured data, semistructured and unstructured data. Structured data are those data formatted for use in a database management system. Semistructured and unstructured data include all types of unformatted data including multimedia and social media content. **(20%)**

4. Stakeholders (investors, employees, customers, suppliers, and the community) and the capital markets are increasingly demanding better, more transparent communication of nonfinancial sustainability data. Sustainability reports—also called Corporate Social Responsibility (CSR), Environmental Social Governance (ESG) or Triple Bottom Line (TBL) reports— that convey information about an organization's economic, environmental, and social impact are increasingly being issued in conjunction with financial reports—and stakeholders are using them more often in evaluating the long term viability of a company.

   As companies incorporate sustainability into their core business strategies, the importance of timely and accurate sustainability-related metrics increases. Senior management need and expect the same level of control over these metrics as they have over financial data. Yet, in many cases such control is not there. Independent assurance—whether for internal or external use—of an organization's processes, controls, and data helps ensure the company's sustainability data are reliable and accurate; thereby supporting the credibility of information used in decision making, compensation, and external reporting. **(30%)**

備 註	一、作答於試題上者，不予計分。 二、試題請隨卷繳交。

國立政治大學 104 學年度碩士班招生考試試題

考試科目	會計學 41312, 41322	所別	會計學研究所	考試時間	2 月 28 日(六)第二節

PROBLEM 1 (15 points):

甲公司 X1 年及 X2 年之「其他綜合損益」項目稅後餘額如下:

	X1 年	X2 年
重估增值-母公司	-	$3,000
重估增值-採用權益法之關聯企業及合資	$500	-
備供出售金融資產未實現損益	?	?
國外營運機構財務報表換算之兌換差額-母公司	4,000	6,000
國外營運機構財務報表換算之兌換差額-採用權益法之關聯企業及合資	3,000	2,000

假設(1)備供出售金融資產係於 X1 年年中，以$2,000,000 買入，X1 年底之公允價值為$1,800,000，X2 年年中，以$1,100,000 售出一半，X1 年底剩餘部分之公允價值為$1,200,000；(2)甲公司所得稅率為 20%，「遞延所得稅負債-土地增值稅」為$600。請按 2013 年版 IFRSs (IAS1) 規定格式，編製 X2 年綜合損益表中「其他綜合損益」部份報表。(如有相關附註，亦請列出)

PROBLEM 2 (15 points):

乙公司 20X5 年 12 月 31 日決定將該某一組成單位依規定分類為待出售處分群組。乙公司會計採曆年制，已知該處分群組於期末調整前之帳面價值如下:

	帳面價值
存貨	40,000
土地(成本)	100,000
機器設備	50,000
累計折舊	(20,000)
商譽	40,000
銀行借款	(20,000)
總計	190,000

經評估存貨之重置成本為$36,000，淨變現價值為$37,000。機器係 20X1 年初購入，耐用年限 9 年，估計殘值為$5,000，採直線法提列折舊。上述待出售處分群組之淨公平價值估計為$120,000。

試作：

(1)乙公司 20X5 年 12 月 31 日將資產群組分類為待出售處分群組應有之分錄。

(2)此項待出售處分群組在 20X5 年 12 月 31 日資產負債表如何表達?(請列明其分類與金額，不必列表頭)

(3)此項待出售處分群組相關損益在 20X5 年綜合損益表如何表達? (請列明其分類，但不用列金額)

考試科目	會計學 41312、41322	所別	會計學研究所	考試時間	2 月 28 日(六) 第二節

PROBLEM 3 (20 points):

丙工程公司為上市公司，於 2013 年初承包一項工程，預定三年完工，工程承包價為$1,000,000。其他有關資料如下：

	2013 年	2014 年	2015 年	合計
每年實際工程成本	$200,000	$350,000	$420,000	$970,000
估計至完工尚須投入成本	600,000	440,000	-	
分期請款金額	220,000	400,000	380,000	1,000,000
實際收款金額	190,000	380,000	430,000	1,000,000

假設該工程符合完工百分比法認列要件，請作:

(1) 依上述資料，作 2014 年所有應作之分錄。

(2) 如果 2014 年底估計至完工尚須投入成本為$550,000(而非$440,000)，則上述分錄有何不同? (請具體說明會計項目及金額之不同)

(3) 合約索賠及獎勵金應納入合約收入嗎?

(4) 計算完成程度(已發生合約成本占估計總成本比例)時，已送達工地或留作合約使用但於施工過程中尚未安裝、使用或運用之材料成本應否列為已發生合約成本?

PROBLEM 4 (20 points):

XYZ Corp. sponsors a defined-benefit pension plan for its employees. On January 1, 2015, the following balances related to this plan:

Plan assets (fair value)	$900,000
Defined benefit obligation	1,200,000

As a result of the operation of the plan during 2015, the actuary provided the following additional data at December 31, 2015:

Service cost for 2015	$150,000
Actual return on plan assets in 2015	90,000
Past service cost, effective Jan. 1	240,000
Contributions in 2015	230,000
Benefits paid retirees in 2015	140,000
Discount rate	6%
Average remaining service life of active employees 10 years	

考 試 科 目	會計學 41312, 41322	所 別	會計學研究所	考試時間	2 月 28 日（六）第二節

Required:

(a) Compute pension expense for XYZ Corp. for the year 2015.

(b) Prepare the journal entry to record pension expense and related remeasurement gain or loss.

(c) According to the requirements of IAS 19 (2013), what interest rate should be used as the discount rate in the accounting for a defined-benefit pension plan?

PROBLEM 5 (20 points):

On January 1, 2014, ABC Company issued a convertible bond with a par value of $1,000,000 in the market for $1,200,000. The bonds are convertible into 12,000 ordinary shares of $10 per share par value. The bond has a 5-year life and has a stated interest rate of 10% payable annually. The market interest rate for a similar non-convertible bond at January 1, 2014, is 8%. The discounted present value of the liability component of the bond is computed to be 1,079,854, based on the market interest rate of 8%. The fair value of the conversion feature is $160,000.

Required:

(a) Assume that the bonds were converted on January 1, 2017. The fair value of the convertible bond is $1,210,000 on January 1, 2017. The fair value of the liability component of the bond is determined to be $1,080,000 and the fair value of the conversion feature is $150,000 on January 1, 2017. Prepare the journal entry to record the conversion on January 1, 2017. Assume that the accrual of interest related to 2016 has been recorded and paid.

(b) Assume that the convertible bonds were repurchased on January 1, 2017, for $1,210,000 instead of being converted. As indicated, the fair value of the liability component of the bond is determined to be $1,080,000 and the fair value of the conversion feature is $150,000 on January 1, 2017. Assume that the accrual of interest related to 2016 has been recorded and paid. Prepare the journal entry to record the repurchase on January 1, 2017.

PROBLEM 6 (10 points):

Top Company purchased equipment for $1,800,000 on January 1, 2014, its first day of operations. For book purposes, the equipment will be depreciated using the straight-line method over three years with no salvage value. However, for tax purposes, the equipment is depreciated using sum-of-the-years'-digit method with no salvage value. Pretax financial income is as follows:

	2014	2015	2016
Pretax financial income	$2,240,000	$2,600,000	$3,000,000

The only temporary difference between pretax financial income and taxable income is due to the use of accelerated depreciation for tax purposes.

考 試 科 目	會計學 41312, 41322	所 別	會計學研究所	考試時間	2 月 28 日(六)第二節

Required:

Prepare the journal entries to record income taxes for 2015 and 2016 assuming that the enacted tax rate as of 2014 is 30% but that in the middle of 2015, the tax authority raises the income tax rate to 35% retroactive to the beginning of 2015.

備 註	一、作答於試題上者，不予計分。 二、試題請隨卷繳交。

國立政治大學104 學年度碩士班招生考試試題

考 試 科 目	稅務法規 41323	所 別	會計學研究所	考 試 時 間	2 月 28 日(六)第三節

第一題: (25 分)

試回答下列有關贈與稅之課稅規定：

(1)贈與稅應於何時申報納稅？

(2)贈與成立並已繳納贈與稅後，是否還可以請求撤回贈與稅之申報，並請求退回已繳納之贈與稅？

(3)贈與不動產因移轉該不動產而繳納之土地增值稅、契稅及間證費等，於申報贈與稅之贈與金額時，應如何處理？試分別以該等費用之繳納者為贈與人或受贈人之情況說明之。

第二題: (25 分)

試回答下列有關土地稅之課稅規定：

(1)土地所有權人出售土地並繳納土地增值稅後，於二年內再另購土地，在那些情況下可以申請退回已繳納之土地增值稅額？

(2)土地所有權人之土地，合於自用住宅用地優惠稅率規定繳納地價稅者，於出售該土地繳納土地增值稅時，是否即可適用自用住宅用地之優惠稅率課徵土地增值稅？

(3)土地增值於課徵土地增值稅後，是否應再納入所得稅之課徵，試就健全土地稅制之觀點申論之。

第三題: (15 分)

張先生服務於財政部桃園關，於民國 99 年 7 月因案停職，並於 104 年 6 月依法復職，停職期間之薪資係於 104 年 6 月一次補發，合計新台幣$2,500,000(其中屬於 104 年度部分為$300,000)，復職後之薪資為$400,000。

請問:

(a)依現行規定，張先生 104 年度綜合所得稅結算申報時，應申報之薪資所得若干?

(b)上述金額之法令根據為何?(請具體說明，不可僅回答所得稅法規定)

(c)您的意見呢?(試加評論與建議)

第四題: (15 分)

1. 103 年 6 月 4 日公布「所得稅法」部分條文修正案，自民國 104 年 1 月 1 日起，股東獲配股利總額所含可扣抵稅額抵減其綜合所得稅之規定有重大之修正，其中本國個人股東僅能以獲配股利總額所含可扣抵稅額之「半數」，抵減其綜合所得稅。

   請問:

   (a)何謂獲配股利總額所含可扣抵稅額?如何計算?

   (b)103 年修法前所產生之可扣抵稅額，於 104 年以後應否減半?為什麼?

   (c)外國股東獲配股利總額所含之可扣抵稅額可否抵繳該股利之應扣繳稅額?如何扣抵?

國立政治大學104 學年度碩士班招生考試試題

考試科目	稅務法規 41323	所別	會計學研究所	考試時間	2月28日(六)第三節

第五題: (20分)

請依相關稅法之規定，分別作甲公司下列各項交易之相關分錄:

(a)甲公司以其帳面成本$90,000，累計折舊$60,000之機器設備，按不含營業稅前之公允價值$50,000 (交易時應依加值型及非加值型營業稅法之規定列計加值型營業稅)換入乙公司機器設備一部，乙公司機器設備不含營業稅前之公允價值為$40,000(交易時應另加計加值型營業稅)，故差額(含營業稅額)另補給甲公司現金。(加值型營業稅稅率為5%)

(b)甲公司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$50,000，此項贈送應否開立發票?其應納營業稅額若干?會計分錄為何?

(c)甲公司如將與 (b) 相同的那批自製存貨，贈送給公益慈善財團法人，其會計分錄為何?

(d)甲公司月初賒銷給丙公司之應收帳款$52,500 (其中包括銷項稅額$2,500)，因丙公司破產，已確定全部無法收回，其轉列呆帳之分錄為何?

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	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 1 – Multiple Choices (30 points):

請選最適的一個答案，第1~7題請用資訊一，第8~15題用資訊二。答案請採下列格式，置於答案卷之首：

1.( )	2.( )	3.( )	4.( )	5.( )
6.( )	7.( )	8.( )	9.( )	10.( )
11.( )	12.( )	13.( )	14.( )	15.( )

資訊一：

近年食安問題不斷，衛生福利部（以下簡稱衛福部）規劃實施食品登錄制度，將業者與其進行之作業納入管理。食品安全衛生管理法於102年5月修訂，同年12月衛福部公布食品業者登錄辦法；次（103）年下半年，食用油風暴再度爆發，衛福部再次推動食品安全衛生管理法之修訂，同年11月18日三讀通過。該法第9條規定，凡食品業者，如屬一定類別且規模夠大，即應建立產品原材料、半成品與成品供應來源及流向之追溯或追蹤系統，且須使用電子發票。至於哪些業者適用，由衛福部決定、公告。

我國「臺灣省營利事業統一發貨票辦法」自民國40年起開始實施，廠商（營業人）銷售時，須開立統一發票，交付買受人。統一發票既為買賣雙方之交易憑證，又兼國家之稅務憑證。民國95年起，為因應電子商務之發展，統一發票逐朝電子發票邁進。營業人如開立電子發票，須將交易資訊上傳至財政部電子發票整合服務平台，消費者可上該平台查閱。電子發票可減少紙本發票作業對電子商務造成之障礙、降低交易成本，還可以串起食品供應鏈，有效整合衛福部之登錄機制及追溯追蹤系統。此後，凡食品業者之申報、登錄，以及開立之發票不實，還有未開立電子發票，均會受罰。消費者若遇食安問題，即可查詢自己的購買記錄，以該記錄作為退換貨之憑證，不致因發票遺失或時間久遠而束手無策、徒呼負負。

1.食品業者之管理階層藉其財務報表而作出若干聲明 (assertion)。該等聲明最不可能包括：

a.本公司所處之食品供應鏈係透明。

b.本公司之資產係存在。

c.本公司未逃漏營業稅。

d.本公司未逃漏貨物稅。

2.食品業者（營業人）之管理階層藉其營利事業所得稅申報書而作出若干聲明。該等聲明，不論明示或暗示，最可能是：

a.本公司所處之食品供應鏈係透明。

b.本公司之資產係存在。

c.本公司之負債係完整。

d.本公司未逃漏所得稅。

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

3.食品業者欲知是否有不當化學物質及劣質原料流入其生產循環，最可能用下列哪種資訊？

a.食品供應鏈的資訊。

b.現金流量表上營運活動的資訊。

c.會計師對財務報表所出具之查核報告。

d.各季季報加上會計師之核閱報告。

4.財務報表查核會計師須評估受查者之多種風險。食品安全衛生管理法現強制某些食品業者須改用電子發票。這些業者在採用新制後，下列哪種風險會變高？

a.固有風險 b.控制風險

c.偵知風險 d.以上各種風險均變高

5.目前食品業者多未要求其進貨廠商投保產品責任險，也未要求其提出產品履歷。如其要求，則這些食品業者的財報查核會計師所評估之風險中，下列哪項風險會變高？

a.固有風險 b.控制風險

c.偵知風險 d.以上各種風險均不會變高

6.食品業者內部控制的組成要素，據公開發行公司建立內部控制制度處理準則，有以下的：

a.風險管理 b.風險評估

c.企業社會責任 d.公司治理

7.某食品業者所使用之統一發票，從收銀機統一發票改為電子發票。該業者於設計其資訊系統時，最不須考量以下何者？

a.輸入資訊系統資料之正確性。

b.登入或操作資訊系統之使用者權限。

c.資訊系統記錄之保存期間及保存方式。

d.董事長個人操作電腦的能力。

資訊二：

台端為F航空公司之財務報表查核會計師，查核該公司多年。該公司為國內老字號航空公司，成立多年，股票上市，向以飛航舒適、安全聞名。去（103）年，該公司開辦紅眼班機業務，於半夜起降，採行廉價航空公司之競爭策略，致部分機師及空服員超時工作。同年，因遭美國法院認定亞洲貨運業務有聯合行為，而被罰鉅款。今（104）年1月初，該公司與其工會就年終獎金達成協議：每人約4.5萬元，較前一年的6至7萬元為低，原因是公司上一年度之獲利不佳。

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

該公司103年的調薪幅度為 2.5%，但工會第三分會不滿意，認為應7%，年終獎金 4.5萬元也太少，應5萬元再加考績獎金，惟這些主張未被公司接受。104年1月21日，某媒體報導該公司聯合購機，擬投資 1,500億、103年獲利上看百億；該公司隨即發佈重大訊息澄清，表示該公司未提供相關財報資料，純屬媒體臆測及法人自行推估。

工會第三分會與桃園縣機師職業工會次日，動員該公司關係企業員工，向媒體投訴，到台北舉辦名為〝尾牙憐荒會〞的「餐會」，抗議公司高層不負責，讓基層吞苦果：103年雖營收近1,500億元，僅次於99年兩岸直航開通之時，但年終獎金卻變少，故該公司是血汗工廠，要董事長下台。該公司工會共有六個分會，除第三分會外，其他分會並未參與這次抗議。

該公司暫停部分抗議人員之飛航勤務，調去參加在職訓練，理由是他（她）們表達訴求的方式激進，不專業，不符合耐心、冷靜、守紀律之要求。這些空服員仍會收到底薪及飛行加給的薪水，惟飛行加給僅有保證飛行之時數（60小時）。一般空服員一個月平均飛75至80小時，停飛的影響是每月減少飛行加給、國外差旅津貼，計7千至1萬元。桃園縣產業總工會聲援被停飛的員工，要求勞工局介入。勞工局罰該公司付45萬元。

1月30日，公司讓步，表示停飛員工最快下周可復飛，但工會第三分會仍以公司未說明確切日期為由，發起抗爭，要空服員佩帶黃絲帶，並表示：若公司不公佈停飛員工之飛航班表、不解決年終獎金議題、機組人員的勞動問題，則爭取的行動不會終止。次日，有媒體報導該公司罰抗爭的員工，該公司則發布重大訊息，表示：「有關該年度之春節獎金及激勵金案，悉依公司治理程序，經公司與企業工會充分協商後定案。已積極就抗爭之員工及全公司員工持續宣導溝通」。

再二日（2月2日），同一媒體再報導：一位旅客配戴黃絲帶搭機，遭該公司座艙長5次關切，要求取下。該公司回應：旅客佩戴黃絲帶，該公司尊重，已周知空服組員注意服務應對，確保客人不覺干擾。再二日（2月4日），復興航空發生空難，各媒體均大幅報導，對不幸罹難乘客表示哀悼，標示黃絲帶。

表一為該公司近5年之經營結果，表二、表三則分別為其近3年之營收、淨利與國內同業之比較，表二為營收，表三為淨利，表四係其重大固定資產之帳面金額，至於該等固定資產累計折舊前後季度（Q）之變動，則如表五。表一至表五之單位，皆為億元。

表一、F航空公司之經營結果：近 5 年

項目	103Q1-Q3	102 年	101 年	100 年	99 年
營業收入	1,124.39	1,417.03	1,409.72	1,423.11	1,476.66
營業成本	1,035.79	1,321.63	1,310.93	1,329.66	1,206.04
營業費用	82.37	103.01	101.59	103.03	110.59
營業淨利	6.23	-7.62	-2.80	-9.58	160.04
本期淨利	-24.23	-9.49	-2.20	-17.66	108.47

註:102 年起改採 IFRSs

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

表二、F 航空公司與同業之比較 – 營業收入

公司	103Q1-Q3	102 年	101 年
F 航空	1124.39	1417.03	1409.72
長 L 航空	981.51	1241.64	1201.58
復興航空	100.61	121.73	100.37

表三、F 航空公司與同業之比較 – 本期淨利

公司	103Q1-Q3	102 年	101 年
F 航空	-24.23	-9.49	-2.20
長 L 航空	-2.05	12.80	11.96
復興航空	2.92	2.92	2.92

註:本表負數為虧損

表四、F 航空之重大固定資產：帳面金額

項目	103 年			102 年				101 年			
	Q3	Q2	Q1	Q4	Q3	Q2	Q1	Q4	Q3	Q2	Q1
飛行設備	1,162	1,117	1,116	1,141	1,234	1,124	1,140	1,168	1,188	1,208	1,232
租賃資產	112	173	203	204	138	282	288	292	295	303	311
出租資產[a]	0	0	0	0	0	0	0	0	0	0	0
租賃改良	22	20	11	10	0	11	11	11	12	12	13

[a] 出租資產的成本與累積折舊，歷年來均為$ 1 億

表五、F 航空重大固定資產：累積折舊之變動

項目	103 年			102 年				101 年		
	Q3	Q2	Q1	Q4	Q3	Q2	Q1	Q4	Q3	Q2
飛行設備	-24	54	29	97	30	23	27	25	26	27
租賃資產	58	-22	5	-66	7	7	7	4	7	8
出租資產	0	0	0	0	0	0	0	0	0	0
租賃改良	0	0	0	0	0	0	0	0	1	0

8.下列哪種審計會留意該公司營業收入中貨運與客運之相對百分比：

a.全公司財務報表之查核

b.部門別報表之查核

c.績效審計

d.以上皆是

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節

9.閱讀表二、表三，無法知悉該公司之：

a.營收是否比同業多。

b.獲利是否比同業好。

c.獲利悽慘的情況是否比同業久。

d.聲譽是否比同業好。

10.台端為進行分析性程序而編製表五。表五顯示不尋常的變動。下列何項陳述為正確？

a.因表五顯示該公司折舊異常，故台端應出具無法表示意見之查核報告。

b.因該公司折舊是否異常，尚未確定，故台端還須進一步查核：實地觀察飛行設備與租賃資產。

c.台端宜向管理階層詢問飛行設備與租賃資產如何分類、前後年度是否一致，有無改變。

d.台端宜觀察飛行設備與租賃資產的現狀，並詢問出租資產與租賃改良有何不同。

11.F航空公司適用勞動基準法。該法第29條規定「事業單位於營業年度終了結算，如有盈餘，除繳納稅捐、彌補虧損及提列股息、公積金外，對於全年工作並無過失之勞工，應給與獎金...」依審計準則公報第29號"法令遵循之考量"，下列何項為正確？：

	台端的發現	台端應採取的行動
a.	發現該公司可能存有未遵循法令事項	評估該事項對財報之可能影響。
b.	未發現該公司存有未遵循法令事項	瞭解受查者如何遵循相關法令，特別注意如不遵循，即可能被迫停業或結束營業之法令。
c.	發現該公司存有未遵循法令事項	詢問、檢查受查者與主管機關之往來函件。
d.	未發現該公司存有未遵循法令事項	取得受查者業已遵循一般認為對財報有重大影響法令之證據。

12.一般公司高階管理階層在作成薪資決策時，所考慮之層面，計有：產品或勞務的利潤、個人績效對組織的貢獻度、人力成本的架構、所需人力資源的素質、內部職務之相關性、勞動市場之供需狀況（薪資水平）等。依審計準則公報第47號"財務報表查核之規劃"之規定，台端不會與受查者管理階層討論其規劃者，有：

I. 管理階層於作成薪資決策時所考慮之層面

II. 會計師擬執行之查核程序

III. 受查者須配合之事項

IV. 詳細查核程序之性質及時間

考試科目	審計學41314 41324	所別	會計研究所	考試時間	2月28日(六) 第四節

a.上述四項中的一項

b.上述四項中的二項

c.上述四項中的三項

d.上述四項（全部）

13.工會要求加薪、加發年終獎金，只提該公司營業收入大增，不提淨利不佳，說法誤導。管理階層對工會誤導性說法之回應，台端是否須關心？

a.如管理階層前來詢問會計師：「他（她）應如何應對？」，台端才須關心。

b.不論管理階層是否詢問會計師，台端均須關心，並就如何處理之對策作出建議。

c.如管理階層引述之淨利數據係錯誤，台端才須關心。

d.不論管理階層引述之淨利數據是否正確，台端均須關心。

14.對台端是否須注意本員工抗爭事件之發展，甲、乙、丙、丁四人看法不同。何者正確？

a.甲：因本事件為期後事項，與本期財務報表之主體無關，故不須注意。

b.乙：因本事件與財務報表主體及附註均無關，故不須注意。

c.丙：因本事件可能引發更大問題，致該公司繼續經營之假設不成立，查核報告上須加強調，故須注意。

d.丁：因可透過管理階層之處理經過而判斷其能力與操守，故須注意。

15.一位藝人針對此事件，在臉書PO文，談及其父親曾為第一線空服人員，現已過世，並說：「如父親還在，一定會為自己的同事爭取應得權益，並說空服人員辛苦」，「航空公司最大的資產，就是在第一線『賣命』工作的空服人員」，「請公司要重視員工權益，認真看待問題」。該藝人對此事件的看法，台端是否須操心？

a.只要該藝人之父確為第一線空服人員，沒有不實，不須操心。

b.不論該藝人之父是否為第一線空服人員，均須關心。

c.只要空服人員真的是航空公司最大的資產，才須關心。

d.會計師不關心也沒關係。

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 2 – Management Assertions (4 points):

[PART 1] International auditing standards and AICPA auditing standards classify all management assertions into three categories. What are they? Out your answers in the following blanks. (1.5 points)

(I) Assertions about ________________ (II) Assertions about ________________ (III) Assertions about ________________

[PART 2] The following are management assertions specified in International auditing standards and AICPA auditing standards:

a) Occurrence
b) Completeness
c) Accuracy
d) Classification
e) Cutoff
f) Existence
g) Completeness
h) Valuation and allocation
i) Rights and obligations
j) Occurrence and rights and obligations
k) Completeness
l) Accuracy and valuation
m) Classification and understandability

For each of the following audit objectives (#1~#5) related to various transaction cycles, indicate its related management assertion (as listed from (a) to (m) above). (2.5 points)

No.	Audit objective	Assertion
#1	Sales transactions are recorded on the correct dates.	
#2	Existing inventory items are included in the inventory listing schedule.	
#3	Inventory items in the inventory listing are stated at realizable value.	
#4	Accounts payable in the accounts payable list agree with related master file, and the total is correctly added and agrees with the general ledger.	
#5	Financial and other information are disclosed fairly and at appropriate amounts.	

PROBLEM 3 – Unrecorded Liabilities (5 points):

To satisfy the completeness audit objective of the accounts payable balance and to emphasize the possible understatements in liability accounts, auditors often perform out-of-period liability tests.

Required: Describe five typical audit procedures used to discover unrecorded payables?

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 4 – Analytical Procedures (5 points):

The following statements describe the analytical procedures performed in an audit engagement.

a. As long as auditors have obtained sufficient evidence supporting their final review for material misstatements or financial problems not noted during other testing, auditing standards do not require auditors to perform analytical procedures during the completion of the audit.
b. When performing analytical procedures during the final review stage, a partner considers the adequacy of evidence gathered about unusual or unexpected account balances or relationships that were identified during planning and while conducting the audit, but not those previously not identified in the audit documentation and financial statements.
c. Results from final analytical procedures in Phase IV of an audit may still indicate that additional audit evidence is necessary.
d. Analytical procedures performed in the Phase III of a financial statement audit are often called substantive analytical procedures, but are not mandated for all audit engagements.
e. When auditors plan and design an audit approach based on risk assessment procedures in Phase I of a financial statements audit, the analytical procedures, though optional, are helpful to assess client business risk and inherent risk.

Required: Indicate all the correct statements (may be more than one).

PROBLEM 5 – Subsequent Events (5 points):

There are two types of subsequent events that require consideration by management and evaluation by the auditor. Type I are those that have a direct effect on the financial statements and require adjustments of account balances in the current year's financial statements if the amounts are material. Type II are those that have no direct effect on the financial statement amounts but for which disclosure is required. Any subsequent discovery of facts does not belong to either one of the two types. Assume the financial statements are for the year ended 12/31/x4. The audit report was dated 3/11/x5 and issued on the same day.

Required: For each of the following events, indicate its proper type as I, II or Neither.

a. The settlement of litigation on 2/8/x5 at an amount different from the amount recorded on the books.
b. A decline in the market value of inventory as a consequence of a government sanction, announced on 2/15/x5, barring future sale of a product.
c. Declaration of bankruptcy on 1/29/x5 by a customer with a material outstanding accounts receivable balance because of the customer's deteriorating financial condition.
d. The client reported a material misstatement of the financial statements to the auditor on 4/12/x5.
e. The uninsured loss of inventories as a result of a fire on 3/1/x5.

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

PROBLEM 6 – Related Parties (16 points):

近年來,世界各地爆發許多重大的企業財務舞弊皆與關係人交易有關，譬如 Parmalat、Enron、Adelphia、Tyco、力霸等，因此導致各國相繼修訂查核關係人交易的審計準則，包括 ISA 550、PCAOB AS No.18、AU 334 與我國審計準則公報第六號皆是.

甲公司係由陳姓家族所投資，合計直接或間接持有 10% 以上之上市公司,你被其委任會計師指派擔任查核工作，為確認關係人交易是否已適當記錄與揭露，針對下列與甲受查公司有關之各獨立事件，試列舉至少二項最佳之查核程序，以利獲取足夠及適切之證據:

(1) A 公司是甲公司參與投資之境外非上市櫃公司，平日由當地之一所小型會計師事務所協助稅務申報相關事宜.甲公司持股占 25%，具有重大影響力，接近年底的數月間甲公司帳上載有數筆大額之銷貨 (銷往 A 公司).

(2) B 公司係甲公司轉投資持有 100%之子公司，年底時甲公司要求 B 公司認列一筆重大的權利金費用，與甲公司的帳載權利金收入金額相符.

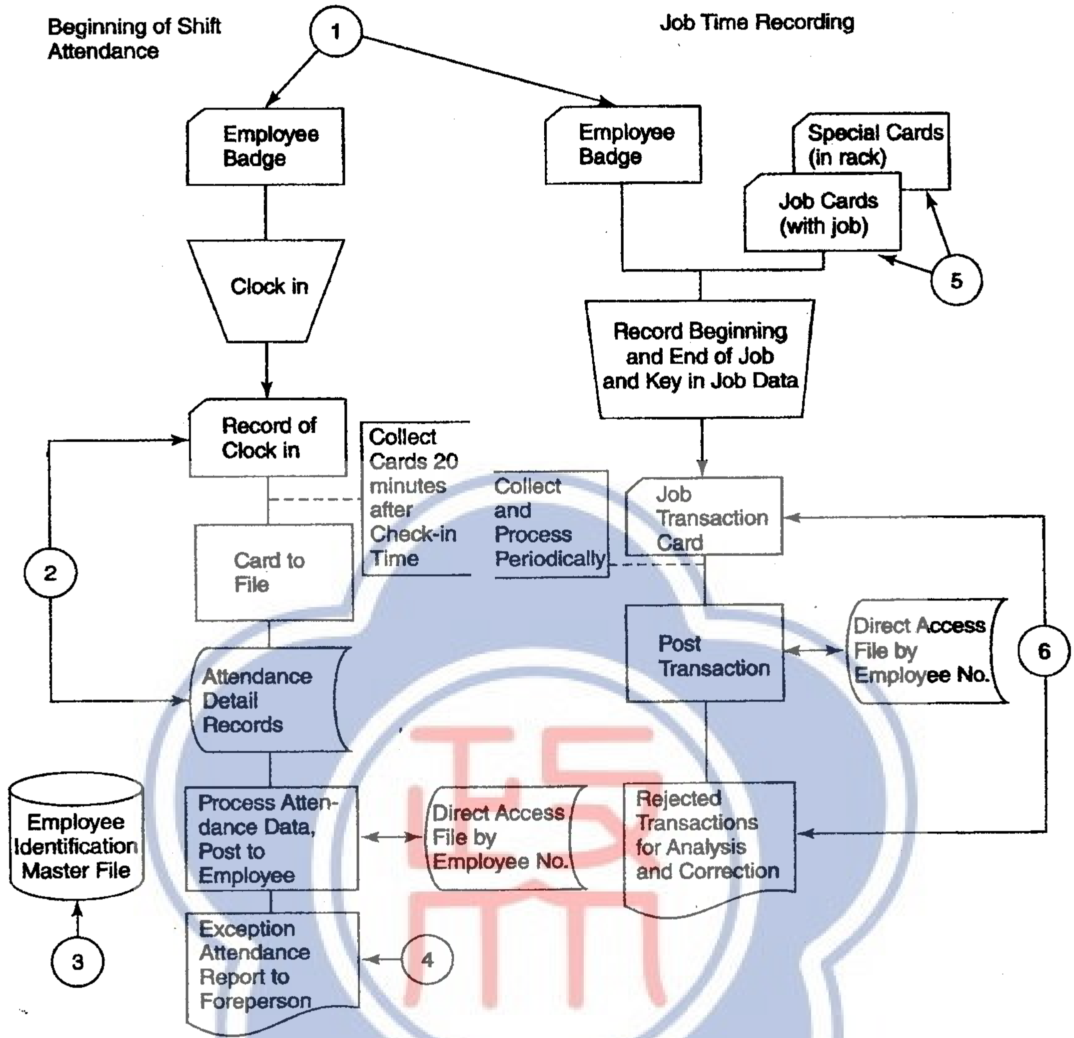
(3) C 關係人乃甲公司陳董事長家族控制之非公開發行公司，並長期獨家提供甲公司的主要生產原料，雖然近來國際原料價格有下跌現象，甲公司本年度的進貨成本反較去年有顯著增加.

(4) 陳董事長係以境外紙上投資公司 D 關係法人代表人身分擔任甲公司董事長，近日 D 公司由於涉及重大違法事件而發生營運與財務危機,D 公司長期是甲公司之主要銷貨顧客之一.

PROBLEM 7 – Internal Controls (12 points):

Georgia Beemster, CPA, is auditing the financial statements of the Louisville Sales Corporation, which recently installed a computerized payroll processing system. Each number in the flowchart on the next page identifies a control point in Louisville's computerized payroll system:

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節



Required:

List the control points and, for each point, describe the type of internal control procedure that should be implemented (2 points for each control point).

PROBLEM 8 – AUDIT SAMPLING (23 points)

Buy and Best, CPAs, is engaged to conduct the audit of Radio Hut, a retailer of electronic and other high-technology products. Because of technological advances in Radio Hut's inventory products, an important risk that it faces is that prices charged by suppliers reflect current industry prices (which tend to fluctuate relatively significantly, particularly as new technologies are introduced and as older technologies are discontinued). The nature of Radio Hut's inventories is such that a small number of suppliers exist and each supplier has a similar pricing structure. This pricing structure is reflected in an electronic industry pricing guide, which is updated on a daily basis.

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節

You are an audit staff at Buy and Best and have been asked to identify a potential audit approach to address this risk. In the past, your firm has decided to place relatively limited reliance on internal control policies related to Radio Hut's purchasing function and has instead conducted relatively extensive substantive procedures related to its inventories. However, the new partner on the Radio Hut engagement has successfully reduced substantive procedures for the other clients in the retail industry by performing more extensive tests of controls. Because of previous experience in the industry as well as having used this audit approach successfully for other clients, the new partner asks you to evaluate the possibility of using more extensive tests of controls in auditing Radio Hut.

The following controls are relevant to Radio Hut's processing of vendor invoices:

(a) Similar to most retailers in the industry, Radio Hut has a highly automated inventory monitoring and control system. Based on anticipated product life, current sales, and existing inventory levels, Radio Hut generates an automatic purchase order when inventory levels reach predetermined thresholds.

(b) Once a purchase order has been generated, the store manager reviews it prior to transmitting it to the appropriate vendor. This review ensures that the vendor is from an approved list and that the proposed purchase is consistent with the store's objectives and near-term plans.

(c) Upon receipt of the items, warehouse personnel prepare "blind" copies of a receiving report, noting the quantity of each item received.

(d) Purchasing personnel verify the vendors' invoices by (1) comparing the invoice to a purchase order by referencing the purchase order number on the vendor invoice, (2) comparing quantities on the vendor invoice to quantities from the receiving report prepared by warehouse personnel, (3) comparing prices on the invoice for reasonableness through reference to industry pricing data, and (4) mathematically verifying the accuracy of the invoice.

These controls have been in place for a number of years, and Radio Hut has experienced relatively little turnover in its purchasing and related functions. You did not observe any remediation or major changes with respect to these controls or to Radio Hut's control environment during the past year.

You reviewed prior year's audit documentation, which was prepared by another audit staff who has since left the CPA firm. Based on your review, you prepared the following notes:

(a) The control policy tested by the audit staff is the employee verification of the reasonableness of prices on the invoices by placing a checkmark or other notation adjacent to the price on the invoice.

(b) Using an expected population exception rate (EPER) of 0.01, a tolerable exception rate (TER) of 0.07, and an acceptable risk of assessing control risk too low (ARACR) of 0.10, the audit staff selected a sample of 55 invoices.

考 試 科 目	審計學 41314 41324	所 別	會計研究所	考 試 時 間	2 月 28 日(六) 第四節

(c) Tests of controls revealed three misstatements. Based on the sample size of 55 and the ARACR of 0.10, the computed upper exception rate (CUER) was 0.118. Because this exceeded the TER 0.07, the other audit staff reduced reliance on the control policy and conducted more extensive substantive procedures.

Required:

(A) Comment on the appropriateness of the work done in the prior audit with respect to testing this control policy. (4 points)

(B) Based on the results of tests of controls in the prior year, provide your initial thoughts regarding the viability of increasing your reliance on this control policy in the current year's audit. (3 points)

[Note: Requirements (C)-(E) are unrelated to (A)-(B)]

(C) Refer to the AICPA attribute sampling tables on the next two pages of this exam. Assuming a sample size of 100 items, how many exceptions would be permissible for you to rely on this control policy using a 0.05 for ARACR and a 0.06 for TER? (5 points)

(D) Repeat the above (C), now assuming that you decided to reduce your reliance on internal control and establish a 0.10 for ARACR. (5 points)

(E) What does a comparison of your results in (F) and (G) tell you about the effect of ARACR on CUER? (3 points) What implication does your answer bear to the audit of Radio Hut's purchasing cycle? (3 points)

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2月28日(六) 第四節

TABLE 14-8 Determining Sample Size for Attributes Sampling

5 PERCENT ARACR

Estimated Population Exception Rate (in Percent)	Tolerable Exception Rate (in Percent)										
	2	3	4	5	6	7	8	9	10	15	20
0.00	149	99	74	59	49	42	36	32	29	19	14
0.25	236	157	117	93	78	66	58	51	46	30	22
0.50	*	157	117	93	78	66	58	51	46	30	22
0.75	*	208	117	93	78	66	58	51	46	30	22
1.00	*	*	156	93	78	66	58	51	46	30	22
1.25	*	*	156	124	78	66	58	51	46	30	22
1.50	*	*	192	124	103	66	58	51	46	30	22
1.75	*	*	227	153	103	88	77	51	46	30	22
2.00	*	*	*	181	127	88	77	68	46	30	22
2.25	*	*	*	208	127	88	77	68	61	30	22
2.50	*	*	*	*	150	109	77	68	61	30	22
2.75	*	*	*	*	173	109	95	68	61	30	22
3.00	*	*	*	*	195	129	95	84	61	30	22
3.25	*	*	*	*	*	148	112	84	61	30	22
3.50	*	*	*	*	*	167	112	84	76	40	22
3.75	*	*	*	*	*	185	129	100	76	40	22
4.00	*	*	*	*	*	*	146	100	89	40	22
5.00	*	*	*	*	*	*	*	158	116	40	30
6.00	*	*	*	*	*	*	*	*	179	50	30
7.00	*	*	*	*	*	*	*	*	*	68	37

10 PERCENT ARACR

Estimated Population Exception Rate (in Percent)	2	3	4	5	6	7	8	9	10	15	20
0.00	114	76	57	45	38	32	28	25	22	15	11
0.25	194	129	96	77	64	55	48	42	38	25	18
0.50	194	129	96	77	64	55	48	42	38	25	18
0.75	265	129	96	77	64	55	48	42	38	25	18
1.00	*	176	96	77	64	55	48	42	38	25	18
1.25	*	221	132	77	64	55	48	42	38	25	18
1.50	*	*	132	105	64	55	48	42	38	25	18
1.75	*	*	166	105	88	55	48	42	38	25	18
2.00	*	*	198	132	88	75	48	42	38	25	18
2.25	*	*	*	132	88	75	65	42	38	25	18
2.50	*	*	*	158	110	75	65	58	38	25	18
2.75	*	*	*	209	132	94	65	58	52	25	18
3.00	*	*	*	*	132	94	65	58	52	25	18
3.25	*	*	*	*	153	113	82	58	52	25	18
3.50	*	*	*	*	194	113	82	73	52	25	18
3.75	*	*	*	*	*	131	98	73	52	25	18
4.00	*	*	*	*	*	149	98	73	65	25	18
4.50	*	*	*	*	*	218	130	87	65	34	18
5.00	*	*	*	*	*	*	160	115	78	34	18
5.50	*	*	*	*	*	*	*	142	103	34	18
6.00	*	*	*	*	*	*	*	182	116	45	25
7.00	*	*	*	*	*	*	*	*	199	52	25
7.50	*	*	*	*	*	*	*	*	*	52	25
8.00	*	*	*	*	*	*	*	*	*	60	25
8.50	*	*	*	*	*	*	*	*	*	68	32

考試科目	審計學 41314 41324	所別	會計研究所	考試時間	2 月 28 日(六) 第四節

TABLE 14-9 [illegible]

5 PERCENT ARACR

	Actual Number of Exceptions Found										
Sample Size	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
25	11.3	17.6	*	*	*	*	*	*	*	*	*
30	9.5	14.9	19.6	*	*	*	*	*	*	*	*
35	8.3	12.9	17.0	*	*	*	*	*	*	*	*
40	7.3	11.4	15.0	18.3	*	*	*	*	*	*	*
45	6.5	10.2	13.4	16.4	19.2	*	*	*	*	*	*
50	5.9	9.2	12.1	14.8	17.4	19.9	*	*	*	*	*
55	5.4	8.4	11.1	13.5	15.9	18.2	*	*	*	*	*
60	4.9	7.7	10.2	12.5	14.7	16.8	18.8	*	*	*	*
65	4.6	7.1	9.4	11.5	13.6	15.5	17.4	19.3	*	*	*
70	4.2	6.6	8.8	10.8	12.6	14.5	16.3	18.0	19.7	*	*
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.0	*
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	*
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.8	18.2
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4
125	2.4	3.8	5.0	6.1	7.2	8.3	9.3	10.3	11.3	12.3	13.2
150	2.0	3.2	4.2	5.1	6.0	6.9	7.8	8.6	9.5	10.3	11.1
200	1.5	2.4	3.2	3.9	4.6	5.2	5.9	6.5	7.2	7.8	8.4

10 PERCENT ARACR

	Actual Number of Exceptions Found										
Sample Size	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
20	10.9	18.1	*	*	*	*	*	*	*	*	*
25	8.8	14.7	19.9	*	*	*	*	*	*	*	*
30	7.4	12.4	16.8	*	*	*	*	*	*	*	*
35	6.4	10.7	14.5	18.1	*	*	*	*	*	*	*
40	5.6	9.4	12.8	16.0	19.0	*	*	*	*	*	*
45	5.0	8.4	11.4	14.3	17.0	19.7	*	*	*	*	*
50	4.6	7.6	10.3	12.9	15.4	17.8	*	*	*	*	*
55	4.1	6.9	9.4	11.8	14.1	16.3	18.4	*	*	*	*
60	3.8	6.4	8.7	10.8	12.9	15.0	16.9	18.9	*	*	*
70	3.3	5.5	7.5	9.3	11.1	12.9	14.6	16.3	17.9	19.6	*
80	2.9	4.8	6.6	8.2	9.8	11.3	12.8	14.3	15.8	17.2	18.6
90	2.6	4.3	5.9	7.3	8.7	10.1	11.5	12.8	14.1	15.4	16.6
100	2.3	3.9	5.3	6.6	7.9	9.1	10.3	11.5	12.7	13.9	15.0
120	2.0	3.3	4.4	5.5	6.6	7.6	8.7	9.7	10.7	11.6	12.6
160	1.5	2.5	3.3	4.2	5.0	5.8	6.5	7.3	8.0	8.8	9.5
200	1.2	2.0	2.7	3.4	4.0	4.6	5.3	5.9	6.5	7.1	7.6

備註	一、作答於試題上者，不予計分。 二、試題請隨卷繳交。