

考試科目	中英語文能力 44311 · 44321	所別	會計學研究所	考試時間	2月27日(六) 第一節
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**PROBLEM I - Multiple Choices Set A (2 points each, 26 points in total)**

- It is normally accepted that men should have less than 18% total body fat and women 23% or less. However, experts suggest that an excess is not particularly dangerous to health until an individual \_\_\_\_\_ 35% and 40% total body fat separately.  
(A) achieves (B) arrives (C) accommodates (D) accumulates
- The cheapest way to provide water in the dry tropics is through small-scale projects, such as gathering rainfall in \_\_\_\_\_ and pumping it to cropland.  
(A) dents (B) depressions (C) ponds (D) dimples
- Schools these days are \_\_\_\_\_ with complex questions on how to deal with cyberbullying.  
(A) absconded (B) contacted (C) manipulated (D) confronted
- One of the assumptions on which Frito-Lay bases its development \_\_\_\_\_ is that consumers worldwide today are attracted by global brands.  
(A) strength (B) weakness (C) strategy (D) manipulation
- The automatic \_\_\_\_\_'s downside is the wand-shaped console lever that can leave a driver restless..  
(A) transmission (B) transference (C) transcript (D) transection
- Weakness and \_\_\_\_\_ are terms that are often used as if they mean the same things, but in fact they describe two different sensations.  
(A) faint (B) potency (C) fatigue (D) swoon
- We should develop \_\_\_\_\_ conscience in order to build a caring world.  
(A) communal (B) community (C) social (D) collective
- It is predicted that in decades machines of silicon will arise first to \_\_\_\_\_ and then exceed their human ancestors.  
(A) unite (B) ally (C) league (D) rival
- There are \_\_\_\_\_ living in every habitable nook and cranny of the Earth.  
(A) ova (B) viruses (C) sperms (D) bacteria
- Some people think that feeding both the jailer and the prisoner is not a sustainable or \_\_\_\_\_ policy.  
(A) ludicrous (B) sensible (C) absurd (D) ridiculous
- At the present level of research spending, it is difficult to make any significant progress in the \_\_\_\_\_ of energy from the sun.  
(A) Arrangement (B) stipulation (C) provision (D) condition

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12. \_\_\_\_\_ cultural differences have led to an unparalleled increase in global public relations.  
 (A) Expanding            (B) Shrinking            (C) Increasing            (D) Raising
13. A boy who was \_\_\_\_\_ in the toilet of his home in Japan for 11 days by his mother and rescued later has told police she gave him only bread for his meal since last fall.  
 (A) hampered            (B) obstructed            (C) cramped            (D) confined

**PROBLEM II - 將下列英文段落翻譯成適當中文 (24 points)**

According to the 2014 survey study focused on Australia's top accounting firms, fee negotiations, revenue generation and competitive activity are the three big business challenges for accounting firms in the current market conditions.

As clients continue to push price down, accounting firms have and/or are in the process of implementing systems and technologies to drive further efficiencies and reduce expenses. The need to win new business and increased competition has resulted in the entry of the Big 4 into the middle tier market and the emergence and expansion of non-traditional competitors with different business models. As the industry becomes hyper-competitive it is crucial for accounting firms to deepen their understanding of clients and the real reasons for clients' purchasing decisions.

In line with one of the key challenges facing accounting firms, clients rate price as the second most critical factor when making the final purchase decision. That said, it is of immense importance for accounting firms to invest in building client relationships and champion business development.

**PROBLEM III - Multiple Choices Set B (2 points each, 20 points in total)**

Architecture is the art and science of designing structures that organize and enclose space for practical and symbolic purposes. Because architecture grows out of human needs and aspirations, it clearly communicates cultural values. Of all the visual arts, architecture affects our lives most directly for it determines the character of the human environment in major ways.

Architecture is a three-dimensional form. It utilizes space, mass, texture, line, light, and color. To be architecture, a building must achieve a working harmony with a variety of elements. Humans instinctively seek structures that will shelter and enhance their way of life. It is the work of architects to create buildings that are not simply constructions but also offer inspiration and delight. Buildings contribute to human life when they provide shelter, enrich space, complement their site, suit the climate, and are economically feasible. The client who pays for the building and defines its function is an important member of the architectural team. The mediocre design of many contemporary buildings can be traced to both clients and architects.

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In order for the structure to achieve the size and strength necessary to meet its purpose, architecture employs methods of support that, because they are based on physical laws, have changed little since people first discovered them—even while building materials have changed dramatically. The world's architectural structures have also been devised in relation to the objective limitations of materials. Structures can be analyzed in terms of how they deal with downward forces created by gravity. They are designed to withstand the forces of compression (pushing together), tension (pulling apart), bending, or a combination of these in different parts of the structure.

Even development in architecture has been the result of major technological changes. Materials and methods of construction are integral parts of the design of architecture structures. In earlier times it was necessary to design structural systems suitable for the materials that were available, such as wood, stone, brick. Today technology has progressed to the point where it is possible to invent new building materials to suit the type of structure desired. Enormous changes in materials and techniques of construction within the last few generations have made it possible to enclose space with much greater ease and speed and with a minimum of material. Progress in this area can be measured by the difference in weight between buildings built now and those of comparable size built one hundred ago.

Modern architectural forms generally have three separate components comparable to elements of the human body; a supporting skeleton or frame, an outer skin enclosing the interior spaces, equipment, similar to the body's vital organs and systems. The equipment includes plumbing, electrical wiring, hot water, and air-conditioning. Of course in early architecture—such as igloos and adobe structures—there was no such equipment, and the skeleton and skin were often one.

Much of the world's great architecture has been constructed of stone because of its beauty, permanence, and availability. In the past, whole cities grew from the arduous task of cutting and piling stone upon. Some of the world's finest stone architecture can be seen in the ruins of the ancient Inca city of Machu Picchu high in the eastern Andes Mountains of Peru. The doorways and windows are made possible by placing over the open spaces thick stone beams that support the weight from above. A structural invention had to be made before the physical limitations of stone could be overcome and new architectural forms could be created. That invention was the arch, a curved structure originally made of separate stone or brick segments. The arch was used by the early cultures of the Mediterranean area chiefly for underground drains, but it was the Romans who first developed and used the arch extensively in aboveground structures. Roman builders perfected the semicircular arch made of separate blocks of stone. As a method of spanning space, the arch can support greater weight than a horizontal beam. It works in compression to divert the weight above it out to the sides, where the weight is borne by the vertical elements on either side of the arch. The arch is among the many important structural breakthroughs that have characterized architecture throughout the centuries.

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1. According to paragraph 1, all of the following statements about architecture are true EXCEPT:
  - a. Architecture is visual art.
  - b. Architecture reflects the cultural values of its creators.
  - c. Architecture has both artistic and scientific dimensions.
  - d. Architecture has an indirect effect on life.
  
2. Which of the sentences below best expresses the essential information in the first sentence of paragraph 3?
  - a. Unchanging physical laws have limited the size and strength of buildings that can be made with materials discovered long ago.
  - b. Building materials have changed in order to increase architectural size and strength, but physical laws of structure have not changed.
  - c. When people first started to build, the structural methods used to provide strength and size were inadequate because they were not based on physical laws.
  - d. Unlike building materials, the methods of support used in architecture have not changed over time because they are based on physical laws.
  
3. The word “devised” in the passage is closest in meaning to
  - a. Combined
  - b. Created
  - c. Introduced
  - d. Suggested
  
4. The word “integral” is closest in meaning to
  - a. Essential
  - b. Variable
  - c. Practical
  - d. Independent
  
5. According to paragraph 4, which of the following is true about materials used in the construction of buildings?
  - a. Because new building materials are hard to find, construction techniques have changed very little from past generations.
  - b. The availability of suitable building materials no longer limits the types of structures that may be built.
  - c. The primary building materials that are available today are wood, stone, and brick.
  - d. Architects in earlier times did not have enough building materials to enclose large spaces.

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6. In paragraph 4, what does the author imply about modern buildings?
- They occupy much less space than buildings constructed one hundred years ago.
  - They are not very different from the building of a few generations ago.
  - The weigh less in relation to their size than buildings constructed one hundred years ago.
  - They take a long time to build as a result of their complex construction methods.
7. Which of the following correctly characterizes the relationship between the human body and architecture that is described in paragraph5?
- Complex equipment inside buildings is the one element in modern architecture that resembles a component of the human body.
  - The components in early buildings were similar to three particular elements of the human body.
  - Modern buildings have components that are as likely to change as the human body is.
  - In general, modern buildings more closely resemble the human body than earlier buildings do.
8. The word “arduous” in the passage is closest in meaning to
- Difficult
  - Necessary
  - Skilled
  - Shared
9. Why does the author include a description of how the “doorways and windows” of Machu Picchu were constructed?
- To indicate that the combined skeletons and skins of the stone buildings of Machu Picchu were similar to igloos and adobe structures
  - To indicate the different kinds of stones that had to be cut to build Machu Picchu
  - To provide an illustration of the kind of construction that was required before arches were invented
  - To explain how ancient builders reduced the amount of time necessary to construct buildings from stone.
10. According to paragraph 6, which of the following statements is true of the arch?
- The Romans were the first people to use the stone arch.
  - The invention of the arch allowed new architectural forms to be developed.
  - The arch worked by distributing the structural of a building toward the center of the arch.
  - The Romans followed earlier practices in their use of arches.

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**PROBLEM IV - 英文寫作 A (15 分)**

Do you agree or disagree with the following statement?

*“Technical change is increasingly taking the form of capital that effectively substitutes for labour.”*

Use specific reasons and examples to support your answers.

**PROBLEM V - 英文寫作 B (15 分)**

請將以下內容翻譯為英文：

本公司環保政策目標為「致力達成環境永續發展，成為世界級之環保標竿企業」，同時以「遵守法規承諾、強化資源利用及污染預防、管控環境風險、深植環境保護文化、建構綠色供應鏈、善盡企業社會責任」等做為達成目標之策略。

本公司關注全球環境保護趨勢，視其為自身的責任。因此，除了完全遵守營運據點所在地的環保法規外，更關注全球環境議題的最新發展，並率先採取各種對環境友善的行動，也積極領導與協助供應商建立綠色管理系統，提升環保績效。同時，公司不吝於與半導體及其他產業、學界分享本身的环境保護專業知識，並對政府提出建言，期能共同面對各種新的挑戰。

本公司長期參與政府制訂環境保護法規與專案並提出建言；藉由參與環境永續相關的活動與透過設置於公司網站的信箱雙向溝通，了解利害關係人如學術界、客戶、永續性評比機構、環保團體等所關注的環保議題。本公司歸納出 2014 年利害關係人最關注的環保議題為：全球氣候變遷之因應、水資源管理及污染預防等。

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

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## 第一題 (25 分)

X3 年底甲公司對某一現金產生單位進行減損測試，該現金產生單位包含 A、B 及 C 三項資產，帳面金額分別為 \$1,600,000、\$400,000 及 \$1,600,000。

甲公司評估該現金產生單位之可回收金額為 \$3,240,000。資產 C 之公允價值為 \$1,540,000，使用價值為 \$1,480,000，處分成本為 \$80,000。甲公司無法評估資產 A 及 B 之使用價值或公允價值。

三項資產剩餘耐用年限皆為 10 年，無殘值，且皆依直線法提列折舊。減損後甲公司仍延續相同之會計政策，三項資產之耐用年限、殘值及折舊方法皆和減損前相同。

試求：

- (一) 計算甲公司 X3 年底該現金產生單位三項資產認列減損損失後之帳面金額 (須分別列示)。(小數點以下四捨五入至整數)
- (二) 沿第(一)小題，計算甲公司 X4 年應認列該現金產生單位之折舊費用總額。
- (三) 沿第(一)小題，甲公司於 X4 年底發現 X3 年底存在之減損跡象已不存在，且評估該現金產生單位公允價值為 \$3,356,000，使用價值為 \$3,154,000，處分成本為 \$200,000。計算甲公司 X3 年底該現金產生單位三項資產認列資產減損迴轉利益後之帳面金額 (須分別列示)。(小數點以下四捨五入至整數)
- (四) 不動產、廠房及設備之資產重估增值利益是認列於其他綜合損益 (other comprehensive income)，而非損益 (profit or loss)；但其資產減損損失是認列於損益，而非其他綜合損益。二者處理不同之理由為何？

## 第二題 (25 分)

甲公司於 X1 年 1 月 1 日成立，X1 年度綜合損益表列報之本期淨利為 \$4,000,000，其他綜合損益 (利益) 為 \$1,000,000。X2 年度綜合損益表列報之本期淨利為 \$6,000,000，其他綜合損益 (利益) 為 \$700,000。會計師於查核甲公司 X2 年度財務報表時，發現下列之會計處理：

- (1) 甲公司 X1 年底及 X2 年底之期末存貨皆以成本列報。X1 年及 X2 年底期末存貨若以淨變現價值列報須分別提列備抵跌價損失金額為 \$400,000 及 \$550,000。
- (2) 甲公司於 X1 年以 \$1,000,000 買入自己公司股票作為交易目的金融資產投資，X1 年底股價上漲至 \$1,200,000，甲公司認列金融資產評價利益 \$200,000 (計入本期淨利)。X2 年股價上漲至 \$1,500,000 時出售，甲公司認列金融資產評價利益 \$300,000 (計入本期淨利)。
- (3) 甲公司於 X1 年 1 月 1 日買入設備成本 \$2,000,000，估計可使用 5 年，按直線法提列折舊，無殘值。甲公司於 X2 年 7 月 1 日將該設備轉列為待出售非流動資產 (假設符合待出售非流動資產之條件)，該設備在 X2 年 7 月 1 日之公允價值減出售成本為 \$1,200,000，X2 年底之公允價值減出

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售成本為 \$1,500,000。甲公司帳上繼續以成本減累計折舊衡量該設備，X2 年度按直線法認列全年折舊費用 \$400,000。

(4) 甲公司於 X1 年 6 月 1 日以 \$800,000 買入乙公司之股票，作為備供出售金融資產投資，X1 年底股價上漲至 \$950,000，甲公司認列金融資產評價利益 \$150,000 (計入本期淨利)。X2 年股價上漲至 \$1,000,000 時出售，甲公司認列金融資產評價利益 \$50,000 (計入本期淨利)。

(5) 甲公司 X1 年 1 月 1 日銷貨，收到一張面額 \$600,000 之不付息票據，到期日為 X2 年 12 月 31 日，甲公司於銷貨日以面票金額 \$600,000 認列銷貨收入。依據該票據之條件，銷貨當時之市場利率為 5%。

試求 (不考慮所得稅)：

- (一) 計算甲公司 X1 年及 X2 年度正確之本期淨利及其他綜合損益之金額。(小數點以下四捨五入至整數)
- (二) 依據國際會計準則第 8 號「會計政策、會計估計變動及錯誤」之規定，除在實務上不可行外，企業應於發現錯誤後之首次通過發布之整份財務報表中，追溯更正重大前期錯誤。試說明實務上不可行之意義及情況為何？

### 第三題 (15 分)

誠宇公司於 15 年 7 月 1 日以每股 \$24 購入桃源公司普通股 30,000 股，桃源公司流通在外股數的股數共 100,000 股。當時桃源公司普通股股東權益為 \$1,600,000，投資成本與所享有股權份額的差異，經分析係因桃源公司機器設備的帳面金額低估所致，該機器設備剩餘耐用年限為 10 年，無殘值，用直線法折舊。桃源公司 15 年度發生淨損 \$600,000，且有客觀證據顯示該項投資可能已發生減損。誠宇公司於 15 年底進行減損測試，評估桃源公司未來現金流量現值為 \$450,000，該筆股票投資目前的公允價值為 \$465,000，若將該投資出售，尚須花費出售成本 \$20,000。

試求：誠宇公司投資桃源公司 15 年之權益法減損損失相關分錄。

### 第四題 (15 分)

開成公司於 15 年 1 月 1 日給與其 60 名高級主管認股選擇權，每一股認購價格為 \$50 (普通股面值 \$10)，各主管必須繼續服務滿三年才能行使認股權。每人所能認購的股數決定於三年內公司銷貨收入的平均成長率，規定如下：

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<table border="1"> <thead> <tr> <th>平均銷貨成長率</th> <th>每人可認購股數</th> </tr> </thead> <tbody> <tr> <td>0 至 4 %</td> <td>5,000股</td> </tr> <tr> <td>超過 4 % 至 8 %</td> <td>10,000股</td> </tr> <tr> <td>超過 8 %</td> <td>15,000股</td> </tr> </tbody> </table> <p>經採用選擇權訂價模式估算，每一股認股權的公允價值為\$25。認股權自18年1月1日起一年內不行使即失效。若員工在給與日起三年內離職，則註銷其認股權。根據過去經驗，開成公司在認股權給與日估計其高級主管的離職率為每年4%，但至16年底由於實際離職人員增加，修正三年的離職率為每年6%，至17年底，實際獲得認股權的主管為48人。另外，在認股權給與日，根據過去業績成長趨勢，開成公司估計在三年內平均銷貨成長率為6%，此一估計成長率至16年底仍適用。但17年底決算後，三年期間實際銷貨成長率平均為9%。</p> <p>18年3月20日開成公司股票市價每股\$90時，有40位主管行使認股權。其後股票市價一直滑落至低於認購價格\$50，致其餘主管至年底均未行使，認股權逾期失效。</p> <p>試求：</p> <p>(一)編製酬勞成本攤計表。 (二)有關認股計畫的全部分錄。</p> <p><b>第五題 (20分)</b></p> <p>康莉公司於15年1月1日向山水公司承租小轎車一輛，租期四年，每年初付租金\$150,000，服務成本估計每年\$20,000，由康莉公司負擔，租期屆滿汽車歸還山水公司，估計殘值\$100,000，該車的估計耐用年限為六年，六年後無殘值。山水公司購買該車的成本為\$591,329，其隱含利率為10%。兩公司均按直線法計提折舊。若18年底租期屆滿的實際殘值為\$80,000。</p> <p>依康莉公司之會計政策，若租賃資產之租期占該資產之耐用年限75%以上或最低租金給付現值占租賃資產公允價值90%以上，則視為融資租賃。</p> <p>試求：假設康莉公司保證殘值\$100,000，作康莉公司及山水公司15年及18年的分錄。</p>						平均銷貨成長率	每人可認購股數	0 至 4 %	5,000股	超過 4 % 至 8 %	10,000股	超過 8 %	15,000股
平均銷貨成長率	每人可認購股數												
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超過 4 % 至 8 %	10,000股												
超過 8 %	15,000股												
備註	<p>一、作答於試題上者，不予計分。 二、試題請隨卷繳交。</p>												

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## 第一題 (15%)

Sunny Company produces four products at the splitoff point: A, B, C, and D. Product A, B, and C are joint products and become separately identifiable at a single splitoff point. Product D is a byproduct. The company needs to allow 20% of revenues for marketing costs on Product D. No joint cost is to be allocated to the byproduct. In December, Sunny Company had joint production costs of \$150,000 to yield 4,800 pounds of Product A, 5,000 pounds of Product B, 8,000 pounds of Product C, and 5,000 pounds of Product D. Product C and Product D were sold without further processing at \$10 and \$5 per pound, respectively. Sales during December are 8,000 pounds of Product C and 4,000 pounds of Product D. 4,800 pounds of Product A was further processed to yield 5,000 pounds of Product AA at additional processing costs of \$35,000 and sold for \$16 per pound. 5,000 pounds of Product B was further processed to yield 6,000 pounds of Product BB at additional processing costs of \$45,000 and sold for \$20 per pound. Sales during December are 4,000 pounds of Product AA and 5,000 pounds of Product BB. The company had no beginning inventories. Sunny Company had the option of selling Product A and Product B at the splitoff point. A pound of Product A could be sold at splitoff for \$10 and the selling price of Product B could be \$14 per pound.

**Required:** (for (1) and (2), please round your answer to two decimal places)

- (1) Assume that Sunny Company allocates the joint costs to joint products using the net realizable value (NRV) method and accounts for the byproduct using the sales method. What is the unit cost per pound for Product AA?
- (2) Assume that Sunny Company allocates the joint costs using the sales value at splitoff method and accounts for the byproduct using the production method. What is the unit cost per pound for Product BB?
- (3) According to the data above, if Sunny Company allocates the joint costs using the physical-measure method and accounts for the byproduct using the production method, what combination of products should Sunny sell to maximize profits?

## 第二題 (15%)

Delta Company has two divisions, Alpha and Beta. The company treats its divisions as profit centers and allows division managers to choose their sources of sale and supply. The Alpha Division produces electric motors, 25% of which are sold to Beta Division and the remainder to outside customers on the intermediate market. Alpha Division, which is operating at 100% of capacity of 1,000 motors per month, sales 750 units monthly to the outside market at a price of \$200 per motor. Total manufacturing cost per motor, based on a denominator level of 12,000 output units per year, is \$120 (20% fixed). Nonmanufacturing cost per motor is \$60 (40% fixed). \$8 per unit in variable nonmanufacturing costs can be avoided on intracompany sales.

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**Required:** The following situations refer only to the preceding data; there is no connection among the situations.

- (1) Assume that internal transfers are made at 140% of full manufacturing cost. Alpha Division has an opportunity to sell to a new outside customer the 250 units now committed to Beta Division at \$190 per unit. Beta could purchase its requirements from an outside supplier at a price of \$200 per unit. If the Alpha Division takes on the new customer and the Beta Division purchases its requirements from an outside supplier, what will be the effect on the monthly profits of the company as a whole?
- (2) Assume that internal transfers are made at 140% of full manufacturing cost. Beta Division has an opportunity to purchase 250 identical quality electric motors from an external supplier at a cost of \$160 per unit on a continuing basis. Assume that the Alpha Division can sell the 250 motors now committed to Beta Division to outside customers for \$200 each. What will be the effect on the monthly profits of the company as a whole if Beta Division purchases motors from the external supplier rather than from Alpha Division?
- (3) Assume that the two divisions are free to negotiate a transfer price. Due to increased demand, Beta Division wants to purchase 400 motors from Alpha Division rather than 250 next month. In order to maintain the same quality level, the Beta Division will purchase motors from the single source of supply. What is the lowest acceptable transfer price from the perspective of the Alpha Division?

第三題 (20%)

Harper Company is a manufacturer of computer accessories. Its variable manufacturing cost includes direct material costs, direct manufacturing labor costs, and manufacturing overhead costs. The company uses standard costing and allocates variable and fixed manufacturing overhead based on machine-hours. Each output unit is budgeted to take 0.5 of a machine-hour. The standard manufacturing cost per finished unit is \$15. Budgeted variable manufacturing overhead cost per machine-hour is \$4. The standard fixed manufacturing overhead cost per machine-hour, based on a denominator level of 4,000 machine-hours per year, is \$12. The same standard unit costs persisted throughout Year 2 and Year 3. The company had 1,000 units in inventory to start Year 3 and uses the FIFO inventory flow assumption. Work in process inventories are insignificant and can be ignored.

During Year 3, it produced 7,500 units and sold 8,000 units for \$25 each. Variable manufacturing overhead incurred was \$14,800. Fixed manufacturing overhead incurred was \$47,200. Actual machine-hours were 3,800. Variable selling and administrative expenses, which is driven by units sold, is \$7 per unit. Fixed selling and administrative expenses were \$24,000. Any variance is written off to cost of goods sold in the year in which it occurs. There are no variances of direct materials and direct manufacturing labor for Year 3.

**Required:**

- (1) What is the production-volume variance in Year 3? Indicate whether it is favorable (F) or unfavorable (U).

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- (2) Compute the gross margin for Year 3, assuming that absorption costing is used by the company.
- (3) Compute the operating income for Year 3, assuming that variable costing is used by the company.
- (4) Absorption costing is more likely to lead to inventory buildups than variable costing. What can be done to counteract undesirable inventory buildups?

#### 第四題 (25%)

Scott Mills was originally a producer of fabrics, but several years ago intense foreign competition led management to restructure the firm as vertically integrated cotton garment manufacturer. Scott purchased spinning firms that produce raw yarn and fabricators that produce the final garment. The firm has both domestic and international operations.

The domestic spinning and knitting operations are highly automated and use the latest technology. The domestic operations are able to produce cotton fabric for \$1.52 per pound. The domestic fabricating operations are located exclusively in rural areas. Their locations keep total average labor costs to \$16.40 per hour (including fringe benefits). The cost to ship products to the firm's distribution center is \$0.10 per pound.

The firm's foreign subsidiary is a fabricating operation located in the Maldives, a group of islands near India. The average wage rate there is \$0.70 per hour. The subsidiary purchases cotton fabric locally for \$1.60 per pound. The finished products are shipped to Scott Mills' domestic distribution center at a cost of \$1.80 per pound. Both the domestic and foreign subsidiary use the same amount of fabric per product. Scott Mills has been producing three products for the private label market: sweatshirts, dress shirts, and lightweight jackets. In the past the firm processed a new order at whichever fabricating plant had the next available capacity. However, projections for the next few years indicate that orders will far exceed capacity. Management wants each plant to specialize in one of the products.

The plants are constrained by the amount of sewing time available in each. The domestic plant has 8,000 hours of sewing machine time available per week, while the foreign subsidiary has 10,000 hours available per week. Employees operate the machines. The domestic plant's variable overhead is charged to products at \$4.00 per machine hour, while the subsidiary's variable overhead averages \$1.00 per machine hour.

The sweatshirts require 1 pound of cotton fabric to produce, the dress shirts use 4 ounces of fabric, and the jacket require 1 pound of fabric. The domestic plant has special-purpose equipment that allows workers to sew a sweatshirt in 6 minutes, a shirt in 15 minutes, and a jacket in one hour. The foreign plant's equipment constrains production to five sweatshirts per hour, three dress shirts per hour or two jackets per hour. The wholesale prices are \$8.76 each for the sweatshirts, \$7.50 for the dress shirts, and \$37.00 for the jackets. (1 pound is equal to 16 ounces.)

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**Required:**

- (1) Using only quantitative information, should the firm close its domestic operations and expand the foreign subsidiary? Explain.
- (2) Assuming that wages in the domestic operations remain constant, at what level of wages in the foreign subsidiary would the managers be indifferent between producing sweatshirts at one location versus the other? Explain.
- (3) What qualitative factors, including ethical issues, might influence the decision in part (1)? Explain.
- (4) If demand for each product exceeds capacity, in which product should each plant specialize? Explain.
- (5) Management insists on manufacturing all three products to maintain good customer relations. If demand for each product exceeds capacity, management would prefer to specialize according to your answer to part (4). At which plant should management produce the third product? Explain.

**第五題 (25%)**

BP Services is a large company that sells Harley Davidson Motorcycles. The company is organized with two operating departments, Premier and Elite. The premier department sells only to clients who have custom ordered a bike. The Elite department sells bikes that are already manufactured. Jan Socha is in charge of the media department that develops advertising booklets for the two product lines. The media department's budget for the upcoming year showed budgeted fixed costs of \$80,000 plus variable costs of \$1.00 per booklet. At the beginning of the year, Premier budgeted its usage at 4,000 booklets, and Elite budgeted its usage at 10,000 booklets. However, actual usage was 3,000 booklets and 8,000 booklets requested by Premier and Elite, respectively.

**Required:**

- (1) Under the single-rate method, what are the total budgeted costs for the media department?
- (2) Under the dual-rate method, what amount of cost is allocated to Premier if fixed costs are allocated based on budgeted usage and variable costs are allocated based on actual usage?
- (3) Under the dual-rate method, what amount of cost is allocated to Premier if fixed costs are allocated based on budgeted usage and variable costs are allocated based on budgeted usage?
- (4) Describe the advantages and disadvantages of using each of the three methods in part (1)-(3). Would you recommend BP Services to use one of these methods? Explain and indicate any assumptions you make.
- (5) BP Services also has multiple support departments. Describe methods which may be used to allocate support costs within organization containing multiple support departments. Discuss advantages and disadvantages of the various methods. What factors should determine the choice of the appropriate cost allocation method?

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**PROBLEM I – Multiple Choices (30 points):**

- (1) 我國審計準則公報第 57 號“財務報表查核報告”取代第 33 號“財務報表查核報告”，增加查核報告須揭露之資訊。以下諸陳述中，何者最正確？
- A. 因查核報告須揭露的資訊增加，故查核報告之用語不再標準化。
  - B. 查核報告須揭露的資訊增加，其目的，在使受查者在支付查帳公費時，不再抱怨查核報告之內容千篇一律，除財務報表之年度更換外，其他年年相同。
  - C. 只要是上市櫃公司，其查核報告須揭露的資訊，都須增加關鍵查核事項。
  - D. 查核報告須揭露的資訊增加，其目的，在使查核報告閱讀者能充分預測將會從財務報表上看到的內容，一旦有異，可以馬上提高警覺。
- (2) 在我國審計準則公報第 57 號“財務報表查核報告”之規定下，乾淨 (clean) 意見稱為無保留意見，與其相對之非乾淨意見，稱為：
- A. 保留意見 (qualified opinion)
  - B. 修正式意見 (modified opinion)
  - C. 修正式無保留意見 (modified qualified opinion)
  - D. NG (no good) 意見
- (3) 以下諸陳述中，何者不當？
- A. 查核風險受重大不實表達風險及偵查風險之影響；重大不實表達風險由固有風險及控制風險構成
  - B. 查核風險受固有風險及偵查風險之影響
  - C. 查核風險由固有風險、控制風險及偵查風險所構成
  - D. 重大不實表達風險受查核風險及偵查風險影響；重大不實表達風險由固有風險及控制風險構成
- (4) 會計師受聘依我國審計準則公報第 34 號執行協議程序 (agreed-upon procedures)。以下諸陳述中，何者錯誤？
- A. 其目的，在使會計師執行其與委任人及相關第三者所協議之程序，並報導所發現之事實
  - B. 會計師不提供任何確信
  - C. 會計師得不獨立，只要在報告中明說即可
  - D. 此案件之性質，非屬確信 (assurance)

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- (5) 當會計師受聘進行盡職調查 (Due Diligence) 的案件，對將被出售公司之財務與營運，包含績效及願景，進行詳細調查，以把公正可信賴之見解提供給買賣雙方時，以下諸陳述中，何者最正確？
- 不可能適用確信準則公報第 1 號“非屬歷史性財務資訊查核或核閱之確信案件”中有關直接案件之規範，因該公報對直接案件作出之規範甚少，無法援引
  - 不得適用審計準則公報第 34 號“財務資訊協議程序之執行”
  - 得適用審計準則公報第 36 號“財務報表之核閱”
  - 不須適用任何審計準則或確信準則之規定
- (6) 以下諸陳述中，有問題者為：
- CPA firm have audited the financial statements of ABC Company (the Company), which comprise the statement of financial position as at December 31, 20X2, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.
  - If supplementary information that is not required by the applicable financial reporting framework is not considered an integral part of the audited financial statements, the auditor shall evaluate whether such supplementary information is presented in a way that sufficiently and clearly differentiates it from the audited financial statements.
  - An entity shall clearly identify financial statement and the notes.
  - An entity shall clearly identify each financial statement and the notes.

第(7)至(15)題，請用以下資訊：

安公司製造鋁罐出售，新鋁罐的原料得為廢鋁罐。安公司股票上市，請會計師 A 君查核其財務報表，會計師 B 君申報其營所稅。

回收商賣廢鋁罐給安公司，先在地磅行過磅，再運到安公司的工廠。貨車到安公司，經過警衛室時，警衛會在車輛進出登記簿登記，安公司的地磅員也會在安公司的地磅過磅，開立過磅單，收料處的採購助理會核對重量、點收及開立收料單，然後進工廠。安公司進出登記簿所記錄之車輛類型，有運廢鑄、送料、載柴油、水泥等車。地磅行之過磅費係按重量計收：10 噸以下，一律收 \$ 150，超過 10 噸者，每噸收 \$ 20，惟以 5 噸為單位，亦即，不足 5 噸，亦多收 \$ 100。

回收商出貨後，開立統一發票向安公司請款。回收商指定要收現金，不要支票；安公司支付貨款，係開立支票，但支票未交給回收商，而是存入 3 個人頭帳戶。安公司前總經理委託子、丑、寅 3 人到銀行開戶，供安公司使用，3 人都把帳戶開在同一銀行，印鑑與存摺都交給安公司之負責人甲。甲從該 3 個帳戶提錢，再以個人名義把發票金額之 5% 匯款給各回收商。

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另一方面，鋁罐製罐業者及鋁罐進口業者委託財團法人愛鋁回收基金會回收廢鋁罐，並贊助廢鋁罐補貼款。回收商在售出回收之廢鋁罐後，可申請補貼款，每公斤約 1.5 元。不過，實務上有不肖地磅行出售部分空白的地磅單予回收商。地磅行乙就用電腦在地磅單打上日期、時間、車號、空車重量、實重，賣給回收商丙，惟回收商丙無壓罐設備，無可用來載運廢鋁罐之自用貨車。丙回收商買入地磅單後，用筆寫上自己的名字及「廢鋁罐」字樣，並另製作出貨通知單，把整本空白統一發票蓋好章，交給安公司，由其開立，自己則收發票金額之 5%，再向愛鋁基金會領取廢鋁罐補貼款。安公司則持回收商丙開立的統一發票，計算營業成本、申報營業稅(進項退額)、營所稅。

安公司、地磅行乙、回收商丙的行為後遭檢察官調查。檢察官於搜索地磅行乙時，查扣其流水帳簿，在搜索回收商丙時，查扣一疊號碼非連續的地磅單，以違背商業會計法、稅捐稽徵法等之名義起訴安公司、地磅行乙及回收商丙之負責人、愛鋁基金會之經理人，以及安公司之地磅員、採購助理、會計師 B 君，但未起訴會計師 A 君及安公司之會計人員。

法官審理本案，1. 拿安公司警衛室車輛進出登記簿所記載的運送車輛，與地磅行乙過磅單上記載的車輛相比對，2. 檢查回收商丙開立給安公司之發票是否連號，3. 詢問安公司支付貨款的流程，發現：1. 安公司車輛進出登記簿所記載的車號，並無回收商丙所報之載運送車輛、2. 回收商丙自 X2 年 5 月 8 日至 6 月 8 日開給安公司的統一發票，係連號。法官就第一項發現(車號)詢問甲，甲聲稱該公司有向回收商買入廢鋁罐，車輛進出簿沒有回收商丙所報之車號，是因該登記簿只記錄出口及進口車輛，回收商丙之車輛既非出口，又非進口，故未登記；至於第三項(支付貨款的流程)的部分，甲聲稱付款支票之所以會先存入人頭帳戶，是因回收商要現金，不要支票之故，安公司不得不將已開出之支票先存入人頭帳戶，在扣除利息(3%)及品質保證金(5%)後，將餘額以現金的形式當場付給回收商，至於 5% 的保證金部分，則待檢查廢鋁罐確定無雜質瑕疵後，才匯給回收商。

地磅行乙於法官審理時，則聲稱自己確實有過磅回收商丙的廢鋁罐，至於那疊在回收商丙處被查扣的地磅單，除 2 張外，都不承認是自己開立，想是自己遭竊後，由他人製作，與該公司無關。由該地磅行開立的地磅單，只有表一的 2 張，這 2 張是因回收商丙遺失，他才補開。

法官審理本案，回收商丙也不承認自己作假，表示自己有實際回收廢鋁罐、沒有購買虛偽的過磅單、有出售廢鋁罐予安公司，也沒有出售虛偽的統一發票予安公司。他的回收場是設在時三重市(現三重區)高速公路橋下的空地；他雖沒有貨車，但仍可運作，其運作模式是於出貨前一天，傳真出貨通知單予安公司，再到交流道攔回頭貨車，載貨到安公司；他帶統一發票到安公司，依磅秤重量計算的金額，當場開立發票，然後再將整本發票帶回來；至於貨款，是由安公司的出納人員扣 5% 的品質保證金、3% 的支票貼現利息後，當場(或下一次送貨時)以現金(非支票)支付。至於 5% 的品質保證金，則俟後來未發現雜質時，安公司人員始匯入其銀行帳戶。此外，他依與愛鋁基金會所定之契約申請補貼款，無詐領。

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表一：地磅行乙補開給回收商丙的地磅單

地磅單編號	開立時間	記載之實重
009954	x2/11/22	15,140 公斤
009955	x2/11/22	17,850 公斤

註：均有回收商手寫之文字

- (7) 查核安公司財務報表之會計師 A 應執行之查核程序，有：
- 查閱警方所查扣之地磅行的流水帳，是否有替回收商丙過磅之記錄
  - 就安公司為何要在支付現金時開立支票，詢問安公司負責人
  - 地磅行在地磅單遭竊時，並未報案
  - 對地磅行收費之金額心生警惕：17 噸或 15 噸餘，只應收 \$350，卻收 \$500
- (8) 下列哪一種單據，是會計師 A 君在查核安公司之進貨流程時，最不須查核者？
- 安公司開立之地磅單
  - 地磅行乙開立之地磅單
  - 回收商丙開立之發票
  - 安公司編製之營業稅申報書（401 表，其上有進項稅額）
- (9) 會計師 A 查核安公司 x2 年財務報表時，發現安公司之廢鋁罐進料量與鋁錠進口量之比例，與 x1 年差異甚大。請問 A 君執行之下列查核程序中，何者最適當？
- 比對安公司歷年廢鋁罐與成品鋁罐間之比率
  - 比較安公司歷年之水電費帳單
  - 函證回收商丙，以確認進料數量之正確性
  - 派查核助理詢問安公司之採購助理與地磅員，確認進料數量之正確性，並抽查相關憑證
- (10) 會計師 A 查核安公司 x2 年財務報表時所執行之部分查核程序，如第 9 題所述，其性質屬於：
- 取得對內部控制之了解
  - 控制測試
  - 證實測試
  - 分析性複核

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(11) 法官為審判本案所進行之查核程序，已有：

- |                        |
|------------------------|
| 1. 查扣地磅行之流水帳簿          |
| 2. 查看補發之地磅單，並詢問回收商丙    |
| 3. 比對二個地磅單與安公司的過磅單是否相符 |
| 4. 回收商開立之發票是否連號？連號多久？  |

法官還可再執行之查核程序有哪些？

- A. 比對安公司地磅單的副本、存根與正本是否相符
- B. 比對地磅行乙地磅單的副本、存根與正本是否相符
- C. 注意一部車的運量，是否超過其可裝載容量 (capacity)
- D. 安公司開立之發票是否連號

(12) 安公司負責人甲聲稱該公司之車輛進出登記簿只登記進、出口車輛，不登記別的車。挑戰這種說法，不宜用：

- A. 只登記出口及進口車輛的運作方式，困難度高，門口警衛如何僅透過目視而得知車輛之目的地
- B. 會計師可容忍的控制風險有多大
- C. 同業的作業程序，其記載車輛進出記錄簿之方式
- D. 安公司設計的作業程序，其目標為何，以及安公司進出登記簿所記錄之車輛類型，有運廢鑄、送料、載柴油、水泥等車

(13) 回收商丙聲稱其有出售廢鋁罐給安公司，並有實際過磅、運送，則申報營所稅之會計師 B 應執行之查核程序，有：

- A. 詢問回收商丙：日期、車號、空車重量、實重均打妥的地磅單，怎會在其手上
- B. 詢問地磅行乙：地磅單上的資訊，應在過磅日方能得知，怎能未以先知
- C. 詢問安公司：回收商丙怎能記得其補單之原過磅重量，告訴地磅行乙，要求其補開
- D. 以上皆非

(14) 法官查回收商開立之發票是否連號，其目的在：

- A. 直接判斷安公司的聲明是否可靠，間接判斷回收商丙的聲明是否可靠
- B. 直接判斷回收商丙的聲明是否可靠，間接判斷安公司的聲明是否可靠
- C. 判斷安公司只和一家公司做生意，無其他公司的時間，有多久
- D. 判斷回收商丙只和一家公司做生意，無其他公司的時間，有多久

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(15)會計師查核財務報表時，要進行詢問，法官開庭時，亦可能詢問。法官詢問回收商丙的對話，前半如下表；下列問題 1、2、3 中，法官要詢問哪些問題，回收商丙應會承認自己與地磅行共同杜撰磅單？

法官	回收商丙
補開這 2 張地磅單，要收多少錢？	原地磅單收多少錢，補單就收多少錢
如收費 500 元，貨物是幾噸？	應是 30 噸左右

問題 1：既原單已遺失，你何能得知實重的重量若干？

問題 2：地磅單（編號#009954、#009955）記載的重量，距 30 噸很遠，但為何收費 \$ 500？

問題 3：補開地磅單，無須過磅，為何還是照原地磅單收費？

- A. 問題 1、2
- B. 問題 1、3
- C. 問題 2、3
- D. 問題 1、2、3

**PROBLEM II (13 points):**

Zachary Mayo is a new staff accountant participating on his first audit engagement. He has been assigned to the Foley Company engagement and is examining Foley's accounts receivable. Foley maintains a computerized ledger of its accounts receivable balances, which are recorded at \$5,000,000 and comprise 5,560 individual customer accounts.

Mayo established the following parameters for use in this year's audit. In so doing, he relied extensively on parameters established in prior audits:

- (a) Expected misstatement is established at \$100,000, which is the average amount of misstatement identified in the past five audits. During the past year, Foley has experienced a great deal of turnover among its sales processing personnel and has made some relatively large sales that present some unusual revenue recognition issues. In addition, accounts receivable have increased by almost 15 percent from the prior year.
- (b) The tolerable misstatement is 10 percent of the ending accounts receivable balance. Compared to previous years, Foley's financial condition has slightly deteriorated. Its current and quick ratios, although still above levels necessary to satisfy its debt covenants, have deteriorated.
- (c) The allowable risk of incorrect acceptance (i.e., the test of details risk) is 10 percent, which is the same as that used in the previous year. In evaluating the components of the audit risk model, some of the issues related to the turnover among sales processing personnel as well as the more limited use of analytical procedures during the current audit represent important differences from previous years.

Mayo sent positive confirmations to Foley's customers. His work identified the following differences between audited balances and recorded balances:

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Customer	Recorded Balance	Audited Balance
R. Gerer	\$ 15,000	\$ 10,000
D. Wings	25,000	20,000
L. Goss	60,000	30,000
K. David	120,000	90,000

Unfortunately, Mayo resigned from the CPA firm shortly after identifying these differences. The only documentation you were able to locate was information related to (1) the levels of expected misstatement, tolerable misstatement, and risk of incorrect acceptance that were used in the Foley audit and (2) the four confirmations returned by customers indicating differences between their records and Foley's recorded balances.

**Required:**

- (1) Mayo decided to use *Probability Proportional to Size* (PPS) primarily because it had been used in previous audits of Foley. Based on the nature of this sampling application and the composition of Foley's accounts receivable, was the use of PPS appropriate? (2 points)
- (2) Based on the parameters established by Mayo and the following PPS table, determine the sample size (2 point) and sampling interval he used in the sampling application (2 points).

Test of Details 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

- (3) Based on the four overstatements identified by Mayo and the above PPS table, calculate the upper misstatement limit (.5 points). Based on this upper misstatement limit, what is your initial decision with respect to the fairness of Foley's accounts receivable balance? (2 points)

**PROBLEM III (11 points)**

The auditors of Steffey Ltd., decided to study the cash receipts and disbursements for the month of July of the current year under audit. They obtained the bank reconciliations and the cash journals prepared by the company accountants, which revealed the following: June 30: Bank balance, \$355,001; deposits in transit, \$86,899; outstanding checks, \$42,690; general ledger cash balance, \$399,210. July 1: Cash receipts journal, \$650,187; cash disbursements journal, \$565,397. July 31: Bank balance, \$506,100; deposits in transit, \$51,240; outstanding checks, \$73,340; general ledger cash balance, \$484,000. Bank statement record of deposits: \$835,846; of payments: \$684,747.

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**Required:**

Prepare a four-column proof of cash covering the month of July of the current year, and identify problems, if any.

**PROBLEM IV (11 points):**

The list of vouchers payable for Potter's Magic Shoppe at December 31 is as follows:

Vendor	Invoice Date	Amount
Hagrid Cleaning Services	11/15	\$ 4,322.43
Hermione's Hats	12/02	2,167.76
Lockhart Magic Books	12/31	6,489.11
Malfoy Financial Consultants	12/28	23,752.63
McGonagall Veterinary Supplies	12/23	4,590.60
Moaning Myrtle's Mystical Capes	10/14	11,529.88
Nicholas Fancy Headwear	12/29	51,268.62
Snape's Snakes	12/28	36,152.45
Weasley's Wands	12/28	6,400.55
Hogwart's Rentals	12/15	53,000.00
Total vouchers payable		\$199,674.03

Checks written in the following January are:

Check Number	Payee	Description	Invoice Date	Amount
1842	Malfoy Financial Consultants	Professional services	12/28	\$23,752.63
1843	Hagrid Cleaning Services	October monthly cleaning	11/15	4,322.43
1844	Hogwart's Rentals	January rent	12/15	53,000.00
1845	Lockhart Magic Books	Inventory	12/31	6,489.11
1846	Dudley Pastries	Catering for office Christmas party	1/15	6,300.00
1847	Weasley's Wands	Inventory	12/28	6,400.55
1848	Rowlin's Enterprises	Trademark	1/1	10,000.00
1849	McGonagall Veterinary Supplies	Inventory	12/23	4,590.60
1850	Nicholas Fancy Headwear	Inventory	12/29	51,268.62
1851	Weasley's Wands	Inventory	12/31	6,400.55
1852	Hermione's Hats	Inventory	12/02	2,167.76
1853	Lockhart Magic Books	Inventory	12/31	5,932.89
1854	Hagrid Cleaning Service	November monthly cleaning	12/15	4,322.43
1855	Malfoy Financial Consultants	Professional services	1/28	13,888.56

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**Required:**

- (1) Prepare an audit plan for the audit of unrecorded liabilities for Potter's Magic Shoppe (5 points)
- (2) Prepare necessary adjusting journal entries to correct the ending balance of Accounting Payable (6 points).  
Potter's Magic Shoppe maintains perpetual inventory system and the inventory was counted and adjusted on December 31.

**PROBLEM V (10 points)**

試於 70 字以內，列舉查核人員在執行審計時最應注意之三項有關 professional skepticism 之觀念。(請注意超出總計 70 字長度之文字，會被依比例扣分。)

**PROBLEM VI (25 points)**

A 公司乃一歷史悠久之臺灣上市公司，約自十年前開始，其近 40% 之股權，由設於海外某避稅天堂國家之 B 投資控股集團，以不同設計的間接方式陸續取得，其後 B 集團對 A 公司之營運具有極重大的影響力。換言之，A 公司的海內外機構或法人股東，與轉投資之海內外事業、組織，皆數量眾多，且性質、組成複雜。B 投資控股集團近兩年因旗下其他數家海內外非公開發行公司，涉嫌嚴重違反國家法令，而或被調查，或被起訴審理中。A 公司長期與 B 集團內多家公開發行或非公開發行公司，有或多或少之關係人進、銷貨業務往來。試回答下列問題：

- (1) 通常審計流程所設定之一般性 (general) 表達與揭露查核目標有那四項? (8 points)
- (2) 受到 A 公司錯綜複雜之關係人與交易事項所影響，試列示查核人員有關表達與揭露之特定 (specific) 查核目標各為何? (4 points)
- (3) 國際財務會計準則 24 號 - 關係人揭露 (International Accounting Standard 24 - Related Party Disclosures) 部分相關規範摘錄提供如后：

**第 18 段** If an entity has had related party transactions during the periods covered by the financial statements, it shall disclose the nature of the related party relationship as well as information about those transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements.

**第 19 段** The disclosures... shall be made separately for each of the following categories: (a) the parent; (2) entities with joint control of, or significant influence over, the entity; (c) subsidiaries; (d) associates; (e) joint ventures in which the entity is a joint venture; (f) key management personnel of the entity or its parent; and (g) other related parties.

考試科目	41314 審計學 41324	所別	會計學研究所	考試時間	2月27日(六) 第四節
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**第24段** Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.

- ① 根據前述 A 公司與 B 投資控股集團之相關資訊，試論 A 公司在財報附註的關係人與交易揭露中，是否皆可適用「性質類似的項目彙總揭露」之方式？並簡述理由 (4 points)
- ② 針對 ① 的結論，試論析 A 公司的查核人員是否應該設計必要的查核與評估程序，以降低關係人與交易之揭露表達相關查核風險？ (3 points)
- ③ 假設 ② 之結論為「是」，試列舉三項與上述 IAS 24 第 24 段最相關之關鍵查核程序。(6 points)



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	稅務法規 41323	所別	會計學系 稅務組	考試時間	2月27日(六)第三節
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一、依所得稅法第四條之規定，個人及營利事業自中華民國一百零五年一月一日起交易房屋、房屋及其坐落基地或依法得核發建造執照之土地（以下合稱房屋、土地），符合下列情形之一者，其交易所得應依第十四條之四至第十四條之八及第二十四條之五規定課徵所得稅：

- 一、交易之房屋、土地係於一百零三年一月一日之次日以後取得，且持有期間在二年以內。
- 二、交易之房屋、土地係於一百零五年一月一日以後取得。

試問：

1. 此項交易之房屋、土地「所得稅」，其稅基為何？(請列出計算公式)
2. 本國個人應納該所得稅之稅率為何？
3. 營利事業應納該所得稅之稅率為何？
4. 本國個人上述交易如發生損失，可否認列？(如為可，必須說明如何認列)
5. 營利事業上述交易如發生損失，可否認列？(如果可以，請說明如何認列)

二、甲持有中鋼股票普通股 20,000 股，特別股 40,000 股，假設 104 年 6 月 23 日股東常會決議，於 8 月 26 日配發現金股利，普通股每股 1 元，特別股每股 1.4 元，該公司之稅額扣抵比率為 20.00%，根據上述資料，試問：

1. 如果甲是中華民國國民，於 105 年申報 104 年度綜合所得稅時，應申報營利所得若干？
2. 承上，甲申報綜合所得稅時，其可扣抵稅額若干？
3. 如果甲是一家中華民國公司，於 105 年申報 104 年度營利事業所得稅計算課稅所得時，應申報股利收入若干？
4. 承上，甲公司收到股利時，應計入公司之股東可扣抵稅額帳戶金額若干？
5. 如果甲是一家中華民國獨資企業，其股東可扣抵稅額帳戶金額若干？

三、台中汽車商行於 104 年 6 月購入 3 輛舊乘人小汽車，於 104 年 8 月全部售出，明細如下：

車號	購入對象	購入金額(含稅)	銷售金額(含稅)	取得憑證	會計項目及用途
1	王小明	420,000	475,000	普通收據	「存貨」供出售
2	台南銀行	672,000	630,000	特種統一發票	「存貨」供出售
3	台北公司	550,000	660,000	統一發票	「存貨」供出售

試依加值型及非加值型營業稅法規定回答下列問題：

1. 104 年 9 月申報營業稅時，有關第一輛車(購自王小明)可申報之進項稅額若干？
2. 104 年 9 月申報營業稅時，有關第二輛車(購自台南銀行)可申報之進項稅額若干？
3. 104 年 9 月申報營業稅時，有關第三輛車(購自台北公司)可申報之進項稅額若干？
4. 甲公司配合政府節能政策，打出政府補助 \$2,000，甲公司補助 \$2,000 廣告，假設李先生向甲公司買入電冰箱一台，原售價 \$30,000，李先生實付甲公司 \$28,000，並自政府收到 \$2,000。此交易中，甲公司應付之銷項稅額若干？
5. 假設上項交易中，政府補助對象是甲公司，李先生實付甲公司 \$26,000，而自政府收到 \$2,000。則甲公司收到之政府補助 \$2,000，應否繳納營業稅？

考 試 科 目	稅務法規 41323	所 別	會計學系稅務組	考 試 時 間	2 月 27 日(六) 第三節
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四、林先生於 104 年 7 月 1 日以 \$30,000,000 買入一棟房屋，作為自用住宅，其中地價 \$20,000,000，房價 \$1,000,000，當時之該土地之公告現值為 \$8,000,000，公告地價為 \$6,000,000。假設 105 年初，該土地之公告現值為 10,000,000，公告地價為 \$10,000,000，林先生於 105 年 4 月 1 日將該房屋(含土地)贈於其妻，仍作自用住宅，試問：

1. 此筆贈與之應付贈與稅若干？納稅義務人為何(林先生或林太太)？
2. 此筆贈與應否支付土地增值稅？納稅義務人為何？
3. 此筆贈與應否支付契稅？納稅義務人為何？
4. 該土地 104 年應付地價稅若干？納稅義務人為何？
5. 該土地 105 年應付地價稅若干？納稅義務人為何？

以上每題 25 分



備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。