

考 試 科 目	中 英 語 文 能 力	系 所 別	會 計 學 系 / 會 計 組、稅 務 組	考 試 時 間	2 月 18 日(一) 第 1 節
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一、填空题 (20%) 請選出最適合題目文意的單字

- The judge's decision to release the criminal without charge angers many people, because they believe no one can commit a crime with _____.
 (A) imperfection (B) immersion (C) impunity (D) immensity
- These two countries already see each other as enemies. Those unkind words from their presidents will only _____ existing hostility between them. Now a peace treaty seems an impossible dream.
 (A) exacerbate (B) excel (C) expect (D) exult
- This project proves to be very _____ for all companies involved. All of them earn a lot of money as a result of joining this project.
 (A) prosaic (B) officious (C) vulgar (D) lucrative
- If you are tired of the noise of a city, you will like **this hotel**. It is situated in a _____ countryside, where you can find quiet and peace.
 (A) unruly (B) tranquil (C) hectic (D) intermittent
- Professor Maxwell has just delivered a very informative lecture. After class, many students _____ about her words and try to figure out what she means.
 (A) vernal (B) ponder (C) produce (D) swerve
- Thanks to oversupply, house prices has already _____. Last year you would need one million dollars to buy a house. Now you only need half a million.
 (A) perpetuated (B) mortified (C) plummeted (D) convinced
- This reporter insists on bringing the truth to the general public. He never _____ the importance of any event and makes it look more serious than it actually is.
 (A) inflates (B) retaliates (C) harbingers (D) gravitates
- After donating a huge amount of money to this hospital, this rich businessman wishes to remain _____. He wishes to keep a low profile and do not want other people to learn that he is the generous donor.
 (A) anomalous (B) antiquated (C) ambitious (D) anonymous
- Yesterday I met my high school classmate unexpectedly. We have not seen each other for more than ten years. We talked a lot about our happy school days and our conversation filled me with _____.

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(A) elimination (B) lumber (C) paragon (D) nostalgia

10. Doctors usually advise old people to avoid visiting hospitals unnecessarily. This is because old people are more _____ to infections.

(A) vulnerable (B) superstitious (C) intelligible (D) fecund

二、閱讀測驗 (10%)

(以下文字取材自 *Time*)

Skip the costly electronic games and flashy digital gizmos. Pediatricians say the best toys for toddlers are old-fashioned hands-on playthings that young children can enjoy with parents — things like blocks, puzzles — even throwaway cardboard boxes — that spark imagination and creativity. “A cardboard box can be used to draw on, or made into a house,” said Dr. Alan Mendelsohn, co-author of a new report on selecting toys for young children, up to around age 5.

Many parents feel pressured by ads promoting tablet-based toys and games as educational and brain-stimulating but there’s not much science to back up those claims, Mendelsohn said. Their main misconception: “The toy that is best is the one that is the most expensive or has the most bells and whistles or is the most technologically sophisticated.” Simpler hands-on toys that parents and young children can play with together are preferable for healthy development, said Mendelsohn, a pediatrician at NYU Langone Health in New York.

The report published on Monday by the American Academy of Pediatrics cites studies suggesting that heavy use of electronic media may interfere with children’s speech and language development, replace important playtime with parents and lead to obesity. Studies also have found that more than 90 percent of U.S. kids have used mobile devices and most started using them before age 1. The pediatricians’ group recommends no screen time for children up to age 2, and says total screen time including TV and computer use should be less than one hour daily for ages 2 and older. “A little bit of screen time here and there is unlikely to have much harm if a child otherwise has other activity,” Mendelsohn said. But he added that screen time can overwhelm young children and is difficult to limit and control. The academy’s website offers suggestions on ideal toys for young children, including balls, puzzles, coloring books and card games.

Shopping recently at Dancing Bear Toys in Asheville, N.C., a store that doesn’t sell electronic toys, Leah Graham Stewart said she supports the academy’s advice even if avoiding digital toys and games is tough. She said she’s noticed her two young boys tend to misbehave after playing on an iPad she typically reserves for long airplane rides. “We try to keep it as minimal as possible,” Graham Stewart said. “I just tell them to go outside and play.” Erika Evers, Dancing Bear’s co-owner, said the store’s mission is to give kids an alternative to tech toys. “Not that video games and electronic toys don’t have their place — in moderation, in our opinion,” she said. “But we feel like kids really need opportunities to socialize and interact with their environment in a way that is hands-on and tangible.”

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三、中翻英 (10%)

1. 這個總裁在該做果斷的決定時猶豫不決，在該深思熟慮時卻又草率行事。難怪他的公司瀕臨破產的窘境。
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四、英翻中 (30%)

1. (以下文字截錄於 *The Economist*)

Its combination of engineering expertise, thriving business networks, deep pools of capital, strong universities and a risk-taking culture have made the [Silicon] Valley impossible to clone, despite many attempts to do so. There is no credible rival for its position as the world's pre-eminent innovation hub. But there are signs that the Valley's influence is peaking.

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[A]ny society attuned to the needs and rights of all its citizens has an imperative to address age discrimination, including ensuring at a basic level that the furniture of life is suitable for all ages and abilities. Age consciousness means, for instance, providing benches in city streets, rural transport and print large enough to read instructions.

五、英文寫作 (30%)

Please write two paragraphs about convenient stores in Taiwan. In the first paragraph, please describe your recent visit to a convenient store. In the second, please comment on the role convenient stores play in Taiwanese society.

- | | |
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| 備 註 | <ol style="list-style-type: none"> 一、作答於試題上者，不予計分。 二、試題請隨卷繳交。 |
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一、(25%)

(1) 甲公司於 X1 年期初成立，下列項目依據其所適用之會計準則應如何處理？(說明該項目於 X1 年底資產負債表中應報導之金額，以及於 X1 年度綜合損益表中應報導之相關損益項目與金額)

(a) 期末存貨成本 \$1,000，公允價值減出售成本 \$850，預期售價減出售成本 \$800。

(b) 某項不動產、廠房及設備成本 \$1,000，會計政策係採用重估價模式衡量，期末累計折舊 \$100，公允價值 \$850，出售成本 \$50，預期售價 \$830。該項資產透過使用可以產生的使用價值 \$950。

(c) 承租某項不動產之租賃權益分類為投資性不動產，依據國際財務報導準則第 16 號「租賃」原始衡量之使用權金額 \$1,000，租賃期間 10 年(期滿租賃標的物須交還出租人)，公司會計政策對投資性不動產採用公允價值模式為後續衡量，該租賃權益期末公允價值 \$850，轉租需支付仲介公司佣金 \$50。

(d) 某項生物資產(非生產性植物)以公允價值 \$1,000 買入，買入另支付交易成本 \$20，期末公允價值 \$850，出售成本 \$50，預期售價 \$830。

(e) 投資台灣 50 ETF 基金以公允價值 \$1,000 買入，買入另支付交易成本 \$20，期末公允價值 \$850，出售需支付手續費 \$50。

(2) 上述各項目的跌價損失，會計處理方式不盡相同，其理由各為何？

二、(25%)

甲公司於 X1 年按公允價值(總帳面金額) \$5,000 購入一債券投資，有效利率 5%，無折溢價，分類為按攤銷後成本衡量之金融資產，X1 年底甲公司對該債券投資提列 12 個月預期信用損失(即備抵減損)之金額為 \$60。

X2 年初甲公司因改變其管理債券之經營模式而重分類該債券投資，當日該債券之公允價值為 \$4,900。X2 年底該債券之公允價值為 \$4,800。X2 年底該債券若分類為透過其他綜合損益按公允價值衡量金融資產，則應提列 12 個月預期信用損失(即備抵減損)之金額為 \$80。

試求：

(1) 甲公司將該債券投資重分類至透過損益按公允價值衡量金融資產，作重分類日之分錄。

(2) 甲公司將該債券投資重分類至透過其他綜合損益按公允價值衡量金融資產，作重分類日之分錄。

(3) 上述(1)與(2)之不同分類結果，對於甲公司 X2 年度綜合損益表中之表達的差異為何？(說明損益與其他綜合損益差異之金額)

(4) 按攤銷後成本衡量之金融資產重分類為透過損益按公允價值衡量金融資產或透過其他綜合損益按公允價值衡量金融資產，二者的會計處理不同的理由為何？

三、(25%)

甲公司是設備製造商，於 X1 年 1 月 1 日與乙客戶簽訂合約，將其一項設備(係甲公司生產之存貨)以 \$5,000 銷售予乙，成本為 \$4,000。甲公司於 X1 年 1 月 1 日估計該設備的耐用年限為 8 年，無殘值，甲公司對此種設備的折舊方法係採直線法提列折舊。

該合約約定甲公司有義務應乙客戶要求於 X1 年 12 月 31 日以 \$4,500 再買回該設備(若乙客戶行使該權利)。甲公司預期該設備於 X1 年 12 月 31 日之市場價值為 \$3,750。

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試求：(不考慮預收款及存入保證金之利息)

- (1)作甲公司於 X1 年 1 月 1 日之相關分錄。
- (2)假設約定再買回該設備的金額為\$5,500，作甲公司於 X1 年 1 月 1 日之相關分錄。
- (3)沿第(1)小題，假設乙客戶於 X1 年 12 月 31 日行使該賣權，甲公司預計將買回之設備列為供銷售之存貨，作甲公司於 X1 年 12 月 31 日之相關分錄。
- (4)沿第(1)小題，假設乙客戶於 X1 年 12 月 31 日未行使該賣權，該賣權因而失效，作甲公司於 X1 年 12 月 31 日之相關分錄。

四、(25%)

甲公司於 X1 年 1 月 1 日向乙公司承租 4,000 平方公尺辦公室空間，租期 10 年。每年租賃給付為\$500,000，於每年年底支付。租賃隱含利率並非容易確定。甲公司於租賃開始日之增額借款利率為每年 6%。

甲公司與乙公司於 X6 年 1 月 1 日同意修改原始租賃為：(a)自 X6 年 1 月 1 日起，額外承租同棟建築物之 3,000 平方公尺之辦公空間，(b)租賃期間自 10 年減少至 8 年，及(c)對該總計 7,000 平方公尺辦公空間之每年固定給付為\$750,000，自 X6 年起於每年年底支付。

甲公司於 X6 年 1 月 1 日之增額借款利率為每年 7%。承租空間增加 3,000 平方公尺之對價非相當於增加範圍之市場調整後單獨價格。因此，甲公司判定不對新增額外 3,000 平方公尺空間之使用權範圍另以單獨租賃處理。

試求：

- (1)作甲公司 X1 年 1 月 1 日之分錄。
- (2)作甲公司 X6 年 1 月 1 日租賃修改之相關分錄。
- (3)甲公司 X6 年度應認列與該租賃相關之費損項目及金額為何？
- (4)甲公司與乙公司的資產負債表中可能同時皆列報與該租賃標的相關之資產，是否符合觀念架構？

註：年利率 5%、6%、7%之普通年金現值表如下：

期數	5%	6%	7%
1	0.9524	0.9434	0.9346
2	1.8594	1.8334	1.8080
3	2.7232	2.6730	2.6243
4	3.5460	3.4651	3.3872
5	4.3295	4.2124	4.1002
6	5.0757	4.9173	4.7665
7	5.7864	5.5824	5.3893
8	6.4632	6.2098	5.9713
9	7.1078	6.8017	6.5152
10	7.7217	7.3601	7.0236

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- (b) 某項不動產、廠房及設備成本 \$1,000，會計政策係採用重估價模式衡量，期末累計折舊 \$100，公允價值 \$850，出售成本 \$50，預期售價 \$830。該項資產透過使用可以產生的使用價值 \$950。
- (c) 承租某項不動產之租賃權益分類為投資性不動產，依據國際財務報導準則第 16 號「租賃」原始衡量之使用權金額 \$1,000，租賃期間 10 年(期滿租賃標的物須交還出租人)，公司會計政策對投資性不動產採用公允價值模式為後續衡量，該租賃權益期末公允價值 \$850，轉租需支付仲介公司佣金 \$50。
- (d) 某項生物資產(非生產性植物)以公允價值 \$1,000 買入，買入另支付交易成本 \$20，期末公允價值 \$850，出售成本 \$50，預期售價 \$830。
- (e) 投資台灣 50 ETF 基金以公允價值 \$1,000 買入，買入另支付交易成本 \$20，期末公允價值 \$850，出售需支付手續費 \$50。

- (2) 上述各項目的跌價損失，會計處理方式不盡相同，其理由各為何？

二、(25%)

甲公司於 X1 年按公允價值(總帳面金額) \$5,000 購入一債券投資，有效利率 5%，無折溢價，分類為按攤銷後成本衡量之金融資產，X1 年底甲公司對該債券投資提列 12 個月預期信用損失(即備抵減損)之金額為 \$60。

X2 年初甲公司因改變其管理債券之經營模式而重分類該債券投資，當日該債券之公允價值為 \$4,900。X2 年底該債券之公允價值為 \$4,800。X2 年底該債券若分類為透過其他綜合損益按公允價值衡量金融資產，則應提列 12 個月預期信用損失(即備抵減損)之金額為 \$80。

試求：

- (1) 甲公司將該債券投資重分類至透過損益按公允價值衡量金融資產，作重分類日之分錄。
- (2) 甲公司將該債券投資重分類至透過其他綜合損益按公允價值衡量金融資產，作重分類日之分錄。
- (3) 上述(1)與(2)之不同分類結果，對於甲公司 X2 年度綜合損益表中之表達的差異為何？(說明損益與其他綜合損益差異之金額)
- (4) 按攤銷後成本衡量之金融資產重分類為透過損益按公允價值衡量金融資產或透過其他綜合損益按公允價值衡量金融資產，二者的會計處理不同的理由為何？

三、(25%)

甲公司是設備製造商，於 X1 年 1 月 1 日與乙客戶簽訂合約，將其一項設備(係甲公司生產之存貨)以 \$5,000 銷售予乙，成本為 \$4,000。甲公司於 X1 年 1 月 1 日估計該設備的耐用年限為 8 年，無殘值，甲公司對此種設備的折舊方法係採直線法提列折舊。

該合約約定甲公司有義務應乙客戶要求於 X1 年 12 月 31 日以 \$4,500 再買回該設備(若乙客戶行使該權利)。甲公司預期該設備於 X1 年 12 月 31 日之市場價值為 \$3,750。

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試求：(不考慮預收款及存入保證金之利息)

- (1)作甲公司於 X1 年 1 月 1 日之相關分錄。
- (2)假設約定再買回該設備的金額為\$5,500，作甲公司於 X1 年 1 月 1 日之相關分錄。
- (3)沿第(1)小題，假設乙客戶於 X1 年 12 月 31 日行使該賣權，甲公司預計將買回之設備列為供銷售之存貨，作甲公司於 X1 年 12 月 31 日之相關分錄。
- (4)沿第(1)小題，假設乙客戶於 X1 年 12 月 31 日未行使該賣權，該賣權因而失效，作甲公司於 X1 年 12 月 31 日之相關分錄。

四、(25%)

甲公司於 X1 年 1 月 1 日向乙公司承租 4,000 平方公尺辦公室空間，租期 10 年。每年租賃給付為\$500,000，於每年年底支付。租賃隱含利率並非容易確定。甲公司於租賃開始日之增額借款利率為每年 6%。

甲公司與乙公司於 X6 年 1 月 1 日同意修改原始租賃為：(a)自 X6 年 1 月 1 日起，額外承租同棟建築物之 3,000 平方公尺之辦公空間，(b)租賃期間自 10 年減少至 8 年，及(c)對該總計 7,000 平方公尺辦公空間之每年固定給付為\$750,000，自 X6 年起於每年年底支付。

甲公司於 X6 年 1 月 1 日之增額借款利率為每年 7%。承租空間增加 3,000 平方公尺之對價非相當於增加範圍之市場調整後單獨價格。因此，甲公司判定不對新增額外 3,000 平方公尺空間之使用權範圍另以單獨租賃處理。

試求：

- (1)作甲公司 X1 年 1 月 1 日之分錄。
- (2)作甲公司 X6 年 1 月 1 日租賃修改之相關分錄。
- (3)甲公司 X6 年度應認列與該租賃相關之費損項目及金額為何？
- (4)甲公司與乙公司的資產負債表中可能同時皆列報與該租賃標的相關之資產，是否符合觀念架構？

註：年利率 5%、6%、7%之普通年金現值表如下：

期數	5%	6%	7%
1	0.9524	0.9434	0.9346
2	1.8594	1.8334	1.8080
3	2.7232	2.6730	2.6243
4	3.5460	3.4651	3.3872
5	4.3295	4.2124	4.1002
6	5.0757	4.9173	4.7665
7	5.7864	5.5824	5.3893
8	6.4632	6.2098	5.9713
9	7.1078	6.8017	6.5152
10	7.7217	7.3601	7.0236

- 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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一、Multiple choice (10%)

- What situation will result in if the firm excludes spoiled units in the equivalent-unit calculation?
 - lower cost per good unit.
 - higher cost per good unit
 - lower cost for normal units
 - higher cost for spoiled units

- An important difference between financial measures of quality and nonfinancial measures of quality is that _____.
 - financial measures of quality tend to be useful indicators of future long-term performance, while nonfinancial measures have more of a short-term focus
 - nonfinancial measures are generally too subjective to have any long-term value, while financial measures are too objective for taxation purposes
 - nonfinancial measures of quality tend to be useful indicators of future long-term performance, while financial measures of quality have more of a short-term focus
 - nonfinancial measures are generally too subjective to have any short-term value, while financial measures are too objective to have medium-term value

- Which of the following statements is true of the economic-order-quantity decision model?
 - It assumes that quality costs are considered only to the extent that these costs affect ordering or carrying costs.
 - It assumes purchasing costs are relevant because the cost per unit changes due to the quantity ordered.
 - It assumes that stockout costs are relevant even if no stockouts occur.
 - It assumes that ordering costs and carrying costs are irrelevant.

- A company manufactures only one type of washing machine and has two divisions, the Compressor Division, and the Fabrication Division. The Compressor Division manufactures compressors for the Fabrication Division, which completes the washing machine and sells it to retailers. The Compressor Division "sells" compressors to the Fabrication Division. The market price for the Fabrication Division to purchase a compressor is \$40.00. (Ignore changes in inventory.) The fixed costs for the Compressor Division are assumed to be the same over the range of 5,000-10,000 units. The fixed costs for the Fabrication Division are assumed to be \$7.50 per unit at 10,000 units.

Compressor's costs per compressor are:

Direct materials	\$15.00
Direct labor	\$7.25

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Variable overhead \$3.00

Division fixed costs \$7.50

Fabrication's costs per completed air conditioner are:

Direct materials \$150.00

Direct labor \$62.50

Variable overhead \$20.00

Division fixed costs \$7.50

Assume the transfer price for a compressor is 150% of total costs of the Compressor Division and 1,000 of the compressors are produced and transferred to the Fabrication Division. What is the Compressor Division's operating income?

A) \$15,875

B) \$16,375

C) \$17,375

D) \$18,250

5. A company which favors the residual income approach wants managers to _____.

A) maximize return on sales

B) maximize the investment turnover ratio

C) concentrate on maximizing a percentage return

D) concentrate on maximizing an absolute amount of dollars

二、(16%)

The BB Company processes unprocessed goat milk up to the split-off point where two products, condensed goat milk and skim goat milk result. The following information was collected for the month of October:

<i>Direct Materials processed:</i>	98,000 gallons (after shrinkage)
<i>Production:</i>	Condensed goat milk 42,500 gallons
	Skim goat milk 55,500 gallons
<i>Sales:</i>	Condensed goat milk \$3.50 per gallon
	Skim goat milk \$2.50 per gallon

The costs of purchasing the of unprocessed goat milk and processing it up to the split-off point to yield a total of 98,000 gallons of saleable product was \$184,480. There were no inventory balances of either product.

Condensed goat milk may be processed further to yield 42,000 gallons (the remainder is shrinkage) of a medicinal milk product, Xyla, for an additional processing cost of \$4 per usable gallon. Xyla can be sold for \$20 per gallon.

Skim goat milk can be processed further to yield 54,200 gallons of skim goat ice cream, for an additional processing

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cost per usable gallon of \$4. The product can be sold for \$9 per gallon.

There are no beginning and ending inventory balances.

Required:

1. What is the estimated net realizable value of Xyla at the split-off point? (4%)
2. Using the sales value at split-off method, what is the gross-margin percentage for condensed goat milk at the split-off point? (4%)
3. How much (if any) extra income would Green earn if it produced and sold skim milk ice cream from goats rather than goat skim milk? Allocate joint processing costs based upon the relative sales value at the split-off point. (4%)
4. How much (if any) extra income would Green earn if it produced and sold all of the Xyla from the condensed goat milk? Allocate joint processing costs based upon relative sales value on the split-off. (Extra income means income in excess of what Green would have earned from selling condensed goat milk.) (4%)

三、(9%)

AA company is considering a project that will result in initial after-tax cash savings of \$2.3 million at the end of the first year. These saving will grow at a rate of 2% per year indefinitely. The firm has a target debt-equity ratio of 0.60, a cost of equity of 10%, and an after-tax cost of debt of 4.6%. The cost-saving proposal is riskier than the usual project the firm undertakes; management uses the subjective approach and applies an adjustment factor of +3% to the cost of capital for such risky projects. Under what circumstances should the company take on the project? Please explain the reasons.

四、(10%)

Beta Company manufactures two types of chairs: the Luxury for the office market and the Standard for the residential market. The company provides the following information for the year 2018:

	<u>Luxury</u>	<u>Standard</u>
Budgeted sales in units	420	780
Budgeted selling price	\$520	\$360
Budgeted variable cost per unit	\$280	\$180
Actual sales in units	460	690
Actual selling price	\$500	\$350
Actual variable cost per unit	\$250	\$200

Prior to the beginning of the year, a consulting firm estimated the total sales volume for chairs of the Luxury and Standard category to be 12,000 units, but actual total sales volume was 10,000 units.

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Required: (All variances are computed in contribution-margin terms.)

1. Compute the total sales-mix variance, and be sure to identify the variance as favorable (F) or unfavorable (U). (4%)
2. What inferences can you draw from the market-size and market-share variances? Show computations to support your points. (6%)

五、(20%)

Alpha Company manufactures electronic products that are sold through a network of independent sales agents. The agents currently are paid a commission of 15% of sales. Alpha company has no sales force of its own. The budgeted income statement of Alpha for next year is as follows:

Sales		\$ 8,000,000	
Cost of goods sold:			
Variable	\$3,600,000		
Fixed	<u>1,320,000</u>		<u>4,920,000</u>
Gross profit			\$ 3,080,000
Selling and administrative expenses:			
Commissions to agents	\$1,200,000		
Fixed	<u>960,000</u>		<u>2,160,000</u>
Operating income			\$ 920,000
Fixed interest cost			<u>280,000</u>
Income before income taxes			\$ 640,000
Income taxes (25%)			<u>160,000</u>
Net income			<u>\$ 480,000</u>

Alpha has just learned that the sales agents refuse to handle its products next year unless Alpha increases the commission rate to 18%. Therefore, the company is considering replacing the sales agents with its own salespersons, who would be paid a commission of 7% of sales and fixed salaries. In addition, the company figures that its fixed costs would increase by \$920,000 per year (including salaries of salespersons, advertising, etc.) if employing its own salespersons. All other cost-behavior patterns are unchanged.

Required:

1. Calculate the margin of safety percentage that Alpha Company would expect to have at the end of next year assuming that the agents' commission rate remains to be 15%. (5%)
2. Calculate Alpha Company's breakeven point in sales dollars for next year assuming that the company employs its own salespersons. (5%)
3. Determine the sales dollars at which net income would be equal regardless of whether the company employs

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its own salespersons or continues to use the independent sales agents and pays them an 18% commission. (5%)

4. Make a recommendation as to whether the company should continue to use sales agents (at an 18% commission rate) or employs its own salespersons. Give reasons for your answer. (5%)

六、(35%)

Chihnan Bank is a full-service commercial bank providing an array of financial services to individuals, small business, middle market companies and major corporations. The services it provides include receiving deposits, making loans, check clearing, foreign exchanges, trusts, credit cards, and wealth management. It currently has 76 branches and 3,500 employees in Taiwan. Total assets of the bank amount to NT\$1.2 trillion. Headquartered in Taipei, Chihnan Bank is one of the fastest-growing banks in the country. As of 2018, Taiwan has 38 domestic banks (with 3,500 branch offices) and 29 local branches of foreign and mainland China banks. There are also hundreds of farmers' credit unions, fishermen's credit unions and credit cooperatives.

Chihnan Bank has strong revenue growth in the past decade and wanted to get better control over its rising operational costs. The Bank's growth strategy, including network expansion and retail transformation, had led to sustained top-line growth. By offering innovations such as internet banking services, mobile banking services and advanced interactive voice-response systems, Chihnan Bank boosted the overall quality of service to its commercial and retail customers. However, the growth had not been accompanied by a significant lift in operational productivity and profitability. The Bank had significantly higher than market operating costs per customer, which led to a slower than expected decrease in cost-income ratio, although it was already at a healthy level. In fact, the management is unable to see which area is efficient/inefficient and is not exactly sure about the profitability of its branches, services it provided, and customers it served. In addition, expected worsening economic conditions would limit future revenue growth and demand a change in business mix, adding even more pressure. So the top management of the Bank sees the need to perform an end-to-end review of back-office operational efficiency and profitability. The management team has heard about activity-based costing (ABC) from some clients in the manufacturing industries. They said that ABC system helped them to do a better job in inventory valuation and profitability analysis. However, some executives in the management team argue that ABC would be of no great use to the Bank because there are basically no inventories for the Bank. The top management knows little about ABC and would like to know whether ABC is an option worth considering or whether there is an alternative option.

The bank also decided to expand its banking business into Southeast Asia to cater to the financial needs of Taiwanese businesses in the region and to pursue opportunities with local clients. A divisional vice president (VP) will be appointed to take charge of the banking business in Southeast Asia. The plan is to have one branch set up every year in Southeast Asia for the next three years and then re-evaluate the plan. The appointed VP will be responsible for

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finding locations for expansion and ensuring that earnings are ploughed back into the Bank. After each branch is set up, a branch manager will be in charge of the operations of the branch. Each overseas branch will have a Deposit Department, a Loan Department, and an Administrative Services Department. A department supervisor will be in charge of each department. The top management is concerned about the management control issues for the foreign division.

Required:

The management team has asked you to provide advice and recommendations on the issues of adopting ABC system and the expansion abroad. **Outline your response in bullet form or numbered points** and provide your recommendations, **with reasons**, to address the issues that the top management would like to know and the issues the management must consider in making this decision, together with suggested actions to the top management. You are also encouraged to provide real-life business examples or apply your knowledge of the financial services industry in Taiwan anywhere appropriate. (Note: Recommendations without justifications will score no points.)

Below are the issues you need to address:

1. What is ABC? What are the factors that would accelerate the demand for ABC? (6%)
2. Should Chihnan Bank adopt ABC? What are the pros and cons of using ABC system? What is an alternative to ABC that would help the Bank? (6%)
3. What should the Bank consider when deciding to implement ABC system (e.g. possible consequences, suggested actions, limitations, etc.)? (6%)
4. Should the Bank decentralize its decision-making authority for its operations in Southeast Asia? Why or why not? (6%)
5. How to designate each foreign subunit described above as a responsibility center? (An organization chart would help.) (5%)
6. What performance measure(s) is (are) best for evaluating the divisional vice president (This is particularly important, so there is a need to compare and contrast the alternative measures for use) and other managers in the foreign division? (6%)

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、選擇題 (70%)：

選擇題請在答案卡上作答，否則不予計分。

以下 20 題，每題 2 分，共計 40 分。

第 1 題至第 5 題與會計師得提供之服務有關：

會計師得提供之服務甚為多元，去年，公司法第 245 條新修正。該法容許某些小股東得聲請法院選派檢查人，檢查公司之業務帳目、財產情形、特定事項、特定交易之文件及紀錄，例如，關係人交易之文件、紀錄等。上述小股東，係指繼續 6 個月以上，持有已發行股份總數 1% 以上的股東。檢查人檢查完畢向法院報告，由法院採取適當行動。因此，檢查成為會計師的一種可能業務。

1. 以下陳述與會計師服務之性質有關，何者錯誤？

- A. 會計師進行財務報表審計，是在提供積極程度的確信。
- B. 會計師進行財務報表核閱，是在提供消極程度的確信。
- C. 會計師進行專案審查，是在提供消極程度的確信。
- D. 會計師執行協議程序，不對所查財務資訊之整體是否允當表達，提供任何程度的確信。

2. 所謂協議程序，是指：會計師執行其與委任人及相關第三者所商議之程序，並報告其執行各程序後所發現的事實，會計師：

- A. 對其發現提供積極程度的確信。
- B. 對其發現提供消極程度的確信。
- C. 不對其發現提供任何程度的確信。
- D. 對其發現之整體表達是否允當，提供某種程度的確信。

3. 下列有關會計師受託代編財務資訊之陳述，何者正確？

- A. 會計師得受託代編之財務資訊，以整套財務報表為限。
- B. 會計師代編財務資訊時，所採用之會計原則須以 IFRS 為限。
- C. 會計師在代編財務資訊時，不必作成工作底稿。
- D. 會計師若僅協助客戶選擇會計政策，則不必出具報告，亦不須適用審計準則公報第 35 號「財務資訊之代編」的規定。

4. 下列與公司法第 245 條檢查有關的諸陳述中，何者錯誤？

- A. 一家公司如曾聘會計師簽證其財務報表，則不應再請任何會計師進行上述檢查，否則就是浪費經

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濟資源。

- B. 訴訟聲請人想要解決的問題，沒有因會計師簽證財務報表而告解決，才會依公司法第 245 條之規定採取行動。
- C. 公司法第 245 條的檢查內容，非以財務報表出現的資訊為限。
- D. 上述檢查得以協議程序之方式為之。

5. 會計師在決定是否承接上述檢查案件時，最需考量下列哪一項因素：

- A. 公司之帳務處理是否採兩套帳，一套內帳、一套外帳。
- B. 是否收得到公費。
- C. 是否須出具報告。
- D. 是否會介入黑道人士的經營權爭奪戰。

6. 以下 4 種情境中，最少見的審計失敗案例，是：

- A. 在受查上市公司財務報表有重大不實時，會計師出具無保留意見之查核報告，以助其不要改變交易方式。
- B. 在強制達一定規模（以資本額衡量）的公司須公開發行的年代，當受查非上市公司財務報表沒有重大不實時，會計師卻出具保留意見，幫助受查者取得抗拒強制公開發行的理由。
- C. 對外宣稱二位雙簽會計師擔負的責任輕重有別：一人為主簽，擔負較重的責任，另一人為副簽，擔負較輕的責任。
- D. 海外子公司之權重占合併經濟個體之百分比大，母公司占比小，合併財務報表之主查會計師，不是海外子公司之查核會計師，而為母公司之會計師。

7. 會計師欲強調某一重大關係人交易。在審計準則公報第 33 號「財務報表查核報告」下，應於查核報告的意見段之後增加一說明段加以說明。現第 33 號公報已被取代，在新的審計準則公報第 57 號「財務報表查核報告」的規定下，最可能的處理方式，為：

- A. 在意見段中說明此關係人交易事項。
- B. 在查核意見之基礎段中說明此關係人交易事項。
- C. 在關鍵查核事項段中說明。
- D. 在意見段之前加一段說明。

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8. 下列與「意見」有關的英文用語，其中有幾個錯誤？

編號	審計準則公報	中英對照
I	第 57 號	無保留意見是 Unmodified opinion
II	第 57 號	修正式無保留意見是 Unmodified opinion
III	第 33 號	修正式無保留意見是 Modified unqualified opinion
IV	第 57 號	保留意見是 Modified opinion，而不是 Qualified opinion
V	第 33 號	保留意見是 Qualified opinion
VI	第 57 號	否定意見也屬 Modified opinion

- A. 0 個。
 B. 1 個。
 C. 2 個。
 D. 3 個。

9. 所謂關鍵查核事項，是指：

- A. 依會計師之專業判斷，在查核過程中遇到最困難的事，亦即，最難查清楚的事。
 B. 依會計師之專業判斷，在查核的過程中所發現受查者法人在經營上遇到最困難的事，亦即，受查者經營上最難過的關。
 C. 會計師在查核過程中，發現受查者負責人在過日子時遇到最大的挑戰。
 D. 對查核最重要的事。

10. 下列有關「不實表達」(misstatements) 之 4 個陳述，何者為錯誤？

- A. 不實表達分為實際不實表達 (factual misstatements)、判斷性不實表達 (judgmental misstatements) 及推估不實表達 (projected misstatements)。
 B. 管理階層因對會計估計之判斷不合理而產生之差異，屬「推估不實表達」。
 C. 不實表達的錯誤方向，有高估或低估。
 D. 不實表達的錯誤型態，包括明講而講錯及應講而不講。前者稱虛偽，後者稱隱匿。

11. Which of the following best describes the auditors responsibility for detecting financial reporting fraud versus detecting a defalcation?

- A. There is more responsibility for detecting financial reporting fraud because audits are designed to look for financial misstatements.

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- B. The auditor is responsible for detecting financial reporting fraud only if it is material, but he/she is responsible for detecting all defalcations caused by a known deficiency in the client's internal control.
- C. The auditor is responsible for detecting material misstatements to the financial statements; thus there is no difference in the responsibility of detecting financial reporting fraud or a defalcation as long as they are material.
- D. The auditor is responsible for detecting financial reporting fraud of any amount if collusion and red flags are present.

12. Which of the following would not be considered an effective implementation of the monitoring component of COSO's 2013 Internal Control-Integrated Framework?

- A. Internal audit periodically performs an evaluation of internal controls that have been documented and tested in prior years.
- B. Management reviews current economic performance against expectations and investigates to determine causes of significant deviations from the expectations.
- C. The company implements software that captures all instances in which the underlying program is designed to capture processed transactions that exceed company-authorized limits.
- D. The company builds in edit checks to determine whether all purchases are made from authorized vendors.

13. The auditor is testing the operating effectiveness of controls in the revenue cycle and notes the following: (a) the organization does not regularly follow its credit policies; rather it often overrides the credit policy when divisional management needs to meet its performance goals; and (b) the sales manager has the ability to override the credit policy for important customers. Which of the following statements would be correct regarding an integrated audit of sales and receivables?

- A. Based on the test of controls, the auditor would likely assess control risk as high.
- B. The auditor would be able to perform less rigorous substantive procedures.
- C. The auditor likely concluded that the controls were not effectively designed.
- D. All of the above are correct statements.

14. Which of the following statements is most accurate regarding the auditor's primary focus on a client's related-party transactions?

- A. The auditor wants reasonable assurance that all related-party transactions are accounted for differently than transactions with unrelated parties.

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- B. The auditor will want to confirm the existence of the related parties.
- C. The auditor wants reasonable assurance that all related-party transactions have been appropriately disclosed.
- D. The auditor will focus on verifying the valuation of the related-party transactions.

15. Which of the following statements is true concerning the concept of performance materiality?

- A. Performance materiality is set less than the overall financial statement materiality and helps the auditor determine the extent of audit evidence.
- B. If performance materiality is set too low, the auditor might not perform sufficient procedures to detect material misstatements in the financial statements.
- C. If performance materiality is set too high, the auditor might perform more substantive procedures than necessary.
- D. Performance materiality is essentially the same as the posting materiality.

16. Consider an organization that sells products through a catalog and takes orders over the phone. All orders are entered online, and the organization's objective is to ship all orders within 24 hours. The audit trail is kept in machine-readable form. The only papers generated are the packing slip and the invoice sent to the customer. Revenue is recorded upon shipment of the goods. The organization maintains a detailed customer database that allows the customer to return goods for credit at any time. The company maintains a product database containing all the authorized prices. Only the marketing manager has authorization to make changes in the price database. The marketing manager either makes the changes or authorizes the changes by signing an authorization form, and his assistant implements the changes. Which of the following controls would be least effective in assuring that the correct product is shipped and that it is billed at the approved price?

- A. Self-checking digits are used on all product numbers, and customers must order from a catalog with product numbers.
- B. The sales order taker verbally verifies both the product description and price with the customer before the order is closed for processing.
- C. The sales order taker prepares batch totals of the number of items ordered and the total dollar amount for all items processed during a specified period of time (e.g., one hour).
- D. The product price table is restricted to the director of marketing, who alone can approve changes to the price file.

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17. Which of the following statements regarding independent bank reconciliations is true?

- A. The auditor's performance of an independent reconciliation of the client's bank accounts provides evidence as to the accuracy of the year-end cash balance.
- B. An independent test of the bank reconciliation is effective in detecting major errors, such as those that might be covered up by omitting or underfooting outstanding checks.
- C. When testing the client's bank reconciliation, the auditor should independently verify all material items, such as the balance per the bank statement, deposits in transit, outstanding checks, and other adjustments.
- D. All of the above are true.

18. CSK Auto Corporation did not maintain effective controls over the completeness, accuracy, existence, and valuation of its inventory. Specifically, effective controls, including monitoring, were not maintained to ensure that CSK's inventory systems completely and accurately processed and accounted for inventory movements within CSK's distribution network, particularly the disposition of inventory returns from customers. Additionally, CSK did not maintain effective monitoring and review over in-transit inventory, defective product warranty costs, core inventory and related core return liability accounts and shrink expense and shrink accruals. Furthermore, reconciliations of distribution center and warehouse physical inventory counts to the general ledger balances were not performed accurately, resulting in adjustments to year-end inventory balances. Based on the above descriptions, which of the following represents an implication of weaknesses in CSK's controls over inventory?

- A. The company could not adequately process and account for the disposition of inventory returns from customers.
- B. The board of directors fired the CEO of CSK as a result of the internal control deficiencies.
- C. The board of directors fired the audit committee members of CSK as a result of the internal control deficiencies.
- D. The board of directors fired the Controller of CSK as a result of the internal control deficiencies.

19. After the report release date, the auditor may become aware of facts that may have affected the financial statements and auditor's report, had the facts been known at the time of issuance. With regard to this situation, which of the following statements is true?

- A. Because such facts become known after the report release date, the auditor cannot reasonably be held accountable for these issues; no action is required on the part of the auditor.
- B. If the auditor decides that steps should be taken to prevent further reliance on the financial statements and

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audit report, the client is advised to make appropriate and timely disclosure of these new facts.

- C. If such facts would have been investigated had they been known at the report date, the auditor should determine whether engagement personnel are competent and qualified to perform audits; action is required on the part of the auditor to assess whether engagement personnel should be retained to work on the engagement in the subsequent year.
- D. If the auditor decides that steps should be taken to prevent further reliance on the financial statements and audit report, the auditor should notify the audit committee immediately; no action beyond this is required on the part of the auditor because of confidentiality concerns.

20. Which of the following statements regarding compilations is false?

- A. A compilation engagement enables the practitioner to state whether, on the basis of procedures which do not provide all the evidence that would be required in an audit, anything has come to the practitioner's attention that causes the practitioner to believe that the financial statements are not prepared, in all material respects, in accordance with the applicable financial framework.
- B. The objective of a compilation engagement is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with the applicable financial reporting framework.
- C. In a compilation, the practitioner is not required to make inquiries or perform procedures to verify, corroborate, or review information provided by the client.
- D. In a compilation, the practitioner should read the financial statements, including footnotes, to make sure that they are appropriate in form and free from obvious material misstatement.

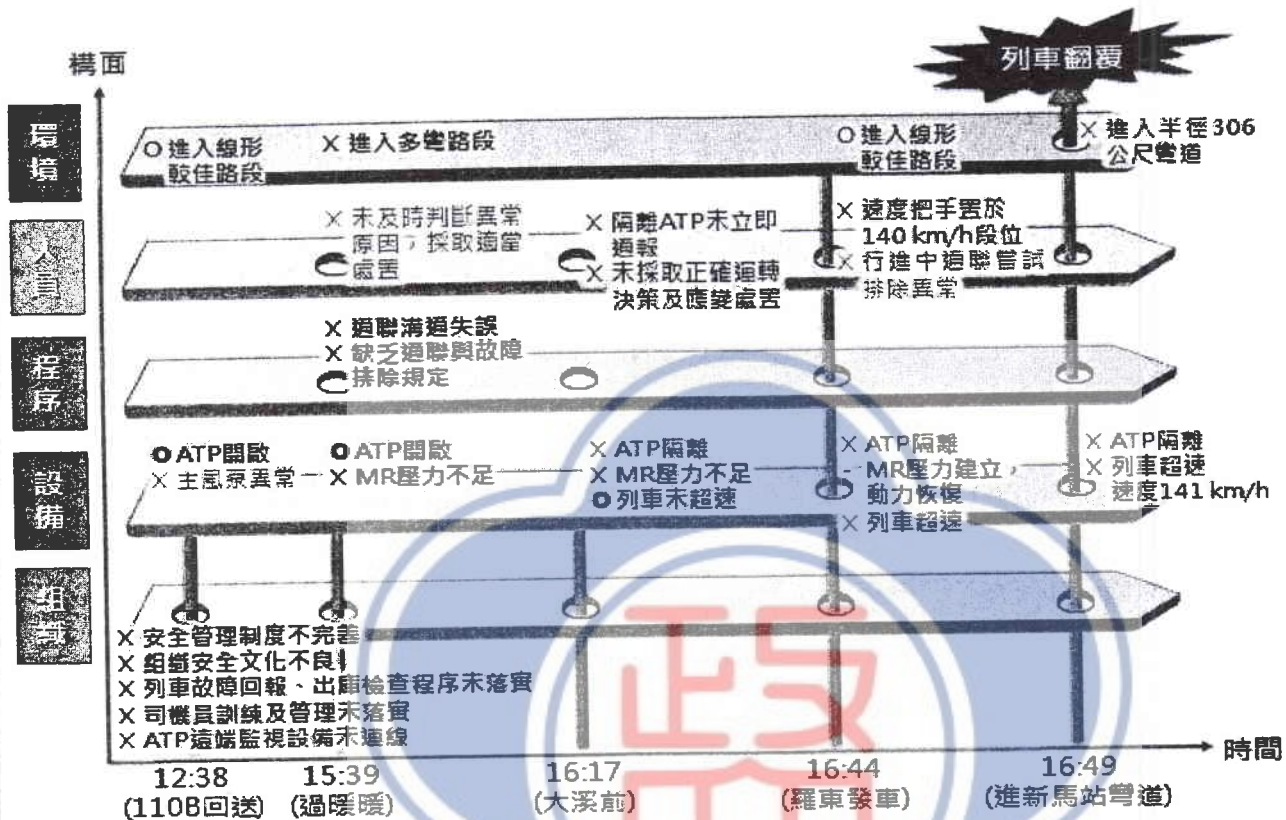
以下 10 題，每題 3 分，共計 30 分。

第 21 題至第 25 題，係使用以下台鐵普悠瑪列車之資訊：

台鐵使用 TEMU2000 傾斜式電聯車（普悠瑪）行駛花東線。該列車係於民國 99 年採購，101 年驗收；至於驗收之測試方式係採抽樣，未抽到列車自動防護系統（Automatic Train Protection, ATP）之遠端監視設備。去 (107) 年 10 月 21 日，6432 班次普悠瑪列車出軌，18 人死亡、267 人受傷。行政院成立行政調查小組，分別於 11 月 26 日與 12 月 21 日 2 次公布調查報告，說明事故發生之原因，如圖 1。

圖 1 事故發生之原因

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來源：調查報告圖 4.2.2-2 個別層面之失誤或異常事件依時序歸納示意圖

圖 1 係採起司理論 (Swiss Cheese Model) 而繪製。該理論係由英國 James Reason 教授於 1990 年提出，用來探討系統安全之管理，國際間分析重大運輸事故時經常採用。起司製造與發酵的過程中，自然產生小孔洞。將起司切片、隨機重疊後，每片起司之空洞位置剛好連成一直線的可能，在正常情況下，極低。行政調查小組認為本事件涉及環境、人員、操作程序、機械設備及組織管理等 5 個層面，每個層面都有問題，湊巧同時穿過每一道防護措施的漏洞，乃有該事故的發生。

圖 1 出現許多小孔、符號 ○ ×，以及 ATP、MR 等縮寫。小孔代表起司之空洞；符號 ○ 代表該狀況沒問題，符號 × 則有問題。ATP 係列車之自動防護系統，如前述，其功能在監視列車之速度，並把允許速限、距離等資訊提供給司機員知曉，還會在實際車速超過允許速限時，發出警告聲、啟動煞車，迫使列車減速或停車。至於 MR，則為總風缸之縮寫。該列車之煞車、傾斜裝置 (有空氣彈簧)，甚至廁所沖水、鳴汽笛，都使用空氣。列車所使用之壓縮空氣，係由主風泵 (Main Compressor，又稱空氣壓縮機) 製造，貯存於總風缸內。調查報告公布後，有立委責其避重就輕，司機員亦不同意，由律師召開記者會抨擊報告。

21. 圖 1 的解讀方式如下：

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- A. 列車於 16:49 進入新馬彎道，環境構面及設備構面共有 3 個問題事件發生，2 個構面同時發生 3 個事件，是促列車出軌翻覆的原因。
- B. 「ATP」在圖中出現 7 次，「MR」只出現 3 次，故促列車出軌翻覆的諸原因中，ATP 失敗的嚴重程度超過 MR 的失敗。
- C. 圖 1 有環境、人員、程序、設備及組織 5 個構面。程序構面未納入「通聯溝通失誤」，顯示分析有誤，難怪立委責備、司機員亦不表贊同。
- D. 組織構面納入「ATP 遠端監視設備未連線」。該現象明明與設備（ATP 遠端監視設備）有關，但卻被納入組織構面，亦顯示分析有誤，難怪立委、司機員均不肯定。

22. 司機員最不能接受的調查發現，是影響列車是否翻覆的原因。他請律師開記者會說明的事情，是圖 1 中的：

選項	構面	描述
A	設備	MR 壓力不足
B	人員	速度把手置於 140 km/h 段位
C	組織	不良之組織文化
D	組織	司機員故障排除訓練未落實

23. 上題司機員所關切的行為，若為其把「速度把手置於 140Km/h 段位」，則該項在 COSO 內部控制整體架構中，屬：

- A. 組成要素控制作業
- B. 被控制作業所控制的營運活動
- C. 組成要素資訊與溝通
- D. 組成要素監督

24. 圖 1 係根據起司理論而繪成，上題則提及 COSO 內部控制整體架構。起司理論與 COSO 整體架構為二種理論，其比較如下：

- A. 二種理論相同，都以風險出發，連表達的方式都沒不同。
- B. 二種理論雖用語差異極大，但基本觀念相同。用語之差異，如起司理論之「環境」係指外部硬體，而 COSO 之「控制環境」則指企業內部的軟性控制，主要為人。
- C. 二種理論之組成要素差異甚大，觀念很難相同。
- D. 二種理論思考邏輯根本不同，不能比較。

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25. 假設台鐵因舉借外債而聘有外部獨立會計師查核其財務報表，則會計師：

- A. 須瞭解台鐵及其環境，以辨認並評估重大不實表達風險。
- B. 得辨認並評估重大不實表達風險，亦得僅執行風險評估程序，瞭解台鐵所處環境。
- C. 得僅執行風險評估程序，取得足夠及適切之查核證據，作為表示查核意見之基礎。
- D. 查核人員應執行之查核程序，在本普悠瑪列車翻覆事件發生後，須納入普悠瑪列車採購循環之驗收程序。

26. IDS Corporation processes mortgage payments and updates for itself, as well as for a number of other mortgage service companies. The program tables are updated frequently for changes in interest rates for variable mortgages, but not for the fixed rate mortgages. Because there are a number of mortgage divisions as well as outside companies for which it provides processing, the applicable edit tests for a particular division or department are stored in a table utilized as part of a general validation routine before transactions are processed. Authorized interest rates are kept in another table and are called by the application program according to identified job codes. Which of the following four statements is correct?

- A. The test data can be used effectively in auditing IDS' mortgage processing if the auditor can identify the important general controls, particularly edit tests, that the auditor believes are important to the correct and complete processing of transactions by the application.
- B. One major advantage of using test data to audit the mortgage processing is that the test is not restricted to the efficacy of the test data generated. If the test data only test part the modules of the program, the results are not limited to the types of tests performed.
- C. The use of an integrated test facility in auditing the mortgage processing should identify whether controls are working properly if the auditor designs the test data to test the operation of all important controls.
- D. The integrated test facility can also be used to determine whether unauthorized data had been added to IDS's files.

Questions 27-29 are related to the following audit sampling problem.

Suppose you were the auditor of Milano Company. For the current year, you decided to adopt the probability proportional to size (PPS) sampling to evaluate whether there are material misstatements in Milano's accounts receivable balance. Based on Milano's accounting records, the book value of the ending accounts receivable is \$6,500,000. Before executing the sampling plan, you made the following professional judgments and decisions:

- (1) Since you would like to be more certain that the ending accounts receivable balance is not materially misstated, you set the audit risk at 3%.

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- (2) You concluded that there was a high likelihood of misstatement, ignoring internal controls, in accounts receivable. Therefore, you assessed Milano's inherent risk at 85%.
- (3) After conducting the tests of controls, you decided to set the control risk at 65%.
- (4) Since you planned to conduct some other substantive procedures in addition to the PPS sampling in auditing Milano's accounts receivable, you assessed the *other substantive procedure risk* at 36%.
- (5) You estimated the performance materiality of Milano's accounts receivable to be 8% of its year-end book value.
- (6) Based on your knowledge of the changes in Milano's credit policy, you expected that an overstatement of \$175,000 in Milano's accounts receivable is reasonable.
- (7) You obtained the following PPS sampling table from AICPA's *Audit Sampling* guide:

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

27. What is the maximum possible sample size? (note: In computing the test of detailed risk, please round to the nearest hundredth; in computing the sampling interval and sample size, please round to the nearest dollar)

- A. 43.
- B. 45.
- C. 47.
- D. 49.

28. Suppose, after sending positive confirmation to the selected customers, you discovered the following misstatements in the sample:

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Customers	Book Value	Audited Value
NUS	\$145,050	\$100,000
NTU	\$144,000	\$5,840
SMU	\$144,950	\$ 80,000
HKU	\$143,950	\$ 52,360

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

- A. Milano's ending accounts receivable is materially misstated.
- B. Because the PPS sample results cannot provide sufficient evidence, you need to use mean-per-unit sampling to test the fairness of Milano's ending accounts receivable.
- C. Milano's ending accounts receivable is not materially misstated.
- D. Because you don't have confidence on the PPS sampling results, you decide to re-conduct the PPS sample again to obtain more evidence.

29. Suppose, *in addition to* the four misstatements you found in the previous question 28, you also found the following two understatements in your sample:

Customers	Book Value	Audited Value
NCCU	\$39,580	\$55,412
MSU	\$89,560	\$110,350

Based on the sampling results you found in questions 28 and 29, what audit conclusion can you reach about Milano's ending accounts receivable balance? (rounded all dollar amounts to the nearest dollar)

- A. Because PPS is used only for detecting overstatements, you can ignore the understatements and based your decision on overstatements in question 28.
- B. Milano's ending accounts receivable is not overstated by more than \$322,702.
- C. Milano's ending accounts receivable is not understated by more than \$322,702.
- D. Milano's ending accounts receivable is materially overstated because the net most likely misstatements amount is \$177,075, which is larger than the expected misstatement of \$175,000.

30. The following information was taken from the bank transfer schedule prepared during the audit of Whittington Co.'s financial statements for the year ended December 21, 2018. Assume that all the checks are dated and issued on December 30, 2018, which check(s) might indicate kiting?

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Check No.	Bank Accounts		Disbursement Dates		Receipt Dates	
	From	To	Per Books	Per Bank	Per Books	Per Bank
1111	台北	台中	1/5	1/4	12/30	12/31
2222	高雄	台南	12/30	12/30	12/30	12/30
3333	台中	高雄	1/3	1/3	1/3	12/31
4444	台北	台南	12/30	1/5	12/31	1/4
5555	台中	高雄	1/4	1/4	12/30	12/30
6666	台南	台北	1/4	1/8	1/5	1/7

- A. 1111, 2222, and 3333.
 B. 4444, 5555, and 6666.
 C. 2222, 4444, and 6666.
 D. 1111, 3333, and 5555.

第二題、(30%)：

試根據後列 A、B 二個案描述之情境，分別依序回答以下各問題：

1. 「公開發行公司建立內部控制制度處理準則」中，明確規範了 IPO 之前，公司內部需要訂定涵蓋所有營運活動的九大循環內控制度列示如下。本個案事件影響最鉅之交易循環為何者？為什麼？(2 分)

- (1) 銷貨及收款循環
- (2) 採購及付款循環
- (3) 生產及存貨循環
- (4) 薪工循環
- (5) 研發循環
- (6) 不動產、廠房及設備循環
- (7) 融資循環
- (8) 投資循環
- (9) 資訊循環

2. 本事件所產生的風險與三大類查核目標中之哪一類哪一項查核目標最為相關？為什麼？(2 分)

3. 本事件是否已形成顯著風險？為什麼？(3 分)

4. 為因應此事件相關的風險，試分別提出最有效之一項內部控制測試(Test of Controls)查核程序，及一項證實性查核程序(含細項測試 Test of Details，以利查核人員蒐集相關證據。(4 分)

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5. 試簡要條列說明如何根據前述所蒐集之證據做成結論或判斷，及其對查核報告那些段落可能造成什麼影響。(4 分)

個案 A:

A 公司從事數項被動元件商品的加工製造買賣，其前 10 大股東大多是創辦人/董事長 L 與其親屬。A 公司於 2001 年成立後，已多年經由第三地境外公司進行轉投資。安排方式為報經經濟部投審會許可後，透過公司 100% 控制之英屬開曼群島 Timberland Eighty-Five Electronics Limited 公司(簡稱 T 公司)，進行轉投資設立深圳生產基地，並將 A 公司所接訂單，再委託 T 公司轉單深圳生產基地，建立轉單委託加工的固定營運機制。2012 年間 L 的表姪 H 以個人身分，登記設立另一間英屬開曼群島 Timberlyne Eighty-Five Electronics Limited 公司(簡稱 Ty 公司)，不為 A 公司所持有或控制。此後，A 公司分次匯出境外以加工費名義支付 Ty 公司，每年合計約數百萬美金不等，同時間也繼續保有藉由公司百分之百持有的 T 公司，轉投資生產基地並轉單委託加工的運作模式。2014-2016 年正值 A 公司邁向公開發行、興櫃、上市的籌備時刻，期間亦舉辦多次現金增資發行新股，向新舊股東募集資本。

個案 B:

甲公司在台灣上市掛牌近 2 年，主要於大陸從事水果電腦相關零件之生產，2018 年 12 月 31 日自其馬來西亞銀行帳戶匯出 2,000 萬美元，欲轉投資於境外私募基金 W (private fund)。甲公司 12 月 31 日之馬來西亞銀行函證確認該筆款項業已轉出，公司之預付投資款帳面金額認列為 2,000 萬美元。但由於 W 基金至 2019 年 2 月 15 日止尚未正式簽約成立，只能獲得 M 管理顧問公司負責人 S 先生口頭確認該筆款項業已匯入，他並提供其他類似基金之投資招募書與基金管理辦法等供查核人員參考。M 公司位置鄰近美國與墨西哥州邊界之小型購物商場內，規模不大，工作人員估計大約 3-5 人。

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、選擇題 (70%)：

選擇題請在答案卡上作答，否則不予計分。

以下 20 題，每題 2 分，共計 40 分。

第 1 題至第 5 題與會計師得提供之服務有關：

會計師得提供之服務甚為多元，去年，公司法第 245 條新修正。該法容許某些小股東得聲請法院選派檢查人，檢查公司之業務帳目、財產情形、特定事項、特定交易之文件及紀錄，例如，關係人交易之文件、紀錄等。上述小股東，係指繼續 6 個月以上，持有已發行股份總數 1% 以上的股東。檢查人檢查完畢向法院報告，由法院採取適當行動。因此，檢查成為會計師的一種可能業務。

1. 以下陳述與會計師服務之性質有關，何者錯誤？

- A. 會計師進行財務報表審計，是在提供積極程度的確信。
- B. 會計師進行財務報表核閱，是在提供消極程度的確信。
- C. 會計師進行專案審查，是在提供消極程度的確信。
- D. 會計師執行協議程序，不對所查財務資訊之整體是否允當表達，提供任何程度的確信。

2. 所謂協議程序，是指：會計師執行其與委任人及相關第三者所商議之程序，並報告其執行各程序後所發現的事實，會計師：

- A. 對其發現提供積極程度的確信。
- B. 對其發現提供消極程度的確信。
- C. 不對其發現提供任何程度的確信。
- D. 對其發現之整體表達是否允當，提供某種程度的確信。

3. 下列有關會計師受託代編財務資訊之陳述，何者正確？

- A. 會計師得受託代編之財務資訊，以整套財務報表為限。
- B. 會計師代編財務資訊時，所採用之會計原則須以 IFRS 為限。
- C. 會計師在代編財務資訊時，不必作成工作底稿。
- D. 會計師若僅協助客戶選擇會計政策，則不必出具報告，亦不須適用審計準則公報第 35 號「財務資訊之代編」的規定。

4. 下列與公司法第 245 條檢查有關的諸陳述中，何者錯誤？

- A. 一家公司如曾聘會計師簽證其財務報表，則不應再請任何會計師進行上述檢查，否則就是浪費經

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濟資源。

- B. 訴訟聲請人想要解決的問題，沒有因會計師簽證財務報表而告解決，才會依公司法第 245 條之規定採取行動。
- C. 公司法第 245 條的檢查內容，非以財務報表出現的資訊為限。
- D. 上述檢查得以協議程序之方式為之。

5. 會計師在決定是否承接上述檢查案件時，最需考量下列哪一項因素：

- A. 公司之帳務處理是否採兩套帳，一套內帳、一套外帳。
- B. 是否收得到公費。
- C. 是否須出具報告。
- D. 是否會介入黑道人士的經營權爭奪戰。

6. 以下 4 種情境中，最少見的審計失敗案例，是：

- A. 在受查上市公司財務報表有重大不實時，會計師出具無保留意見之查核報告，以助其不要改變交易方式。
- B. 在強制達一定規模（以資本額衡量）的公司須公開發行的年代，當受查非上市公司財務報表沒有重大不實時，會計師卻出具保留意見，幫助受查者取得抗拒強制公開發行的理由。
- C. 對外宣稱二位雙簽會計師擔負的責任輕重有別：一人為主簽，擔負較重的責任，另一人為副簽，擔負較輕的責任。
- D. 海外子公司之權重占合併經濟個體之百分比大，母公司占比小，合併財務報表之主查會計師，不是海外子公司之查核會計師，而為母公司之會計師。

7. 會計師欲強調某一重大關係人交易。在審計準則公報第 33 號「財務報表查核報告」下，應於查核報告的意見段之後增加一說明段加以說明。現第 33 號公報已被取代，在新的審計準則公報第 57 號「財務報表查核報告」的規定下，最可能的處理方式，為：

- A. 在意見段中說明此關係人交易事項。
- B. 在查核意見之基礎段中說明此關係人交易事項。
- C. 在關鍵查核事項段中說明。
- D. 在意見段之前加一段說明。

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8. 下列與「意見」有關的英文用語，其中有幾個錯誤？

編號	審計準則公報	中英對照
I	第 57 號	無保留意見是 Unmodified opinion
II	第 57 號	修正式無保留意見是 Unmodified opinion
III	第 33 號	修正式無保留意見是 Modified unqualified opinion
IV	第 57 號	保留意見是 Modified opinion，而不是 Qualified opinion
V	第 33 號	保留意見是 Qualified opinion
VI	第 57 號	否定意見也屬 Modified opinion

- A. 0 個。
- B. 1 個。
- C. 2 個。
- D. 3 個。

9. 所謂關鍵查核事項，是指：

- A. 依會計師之專業判斷，在查核過程中遇到最困難的事，亦即，最難查清楚的事。
- B. 依會計師之專業判斷，在查核的過程中所發現受查者法人在經營上遇到最困難的事，亦即，受查者經營上最難過的關。
- C. 會計師在查核過程中，發現受查者負責人在過日子時遇到最大的挑戰。
- D. 對查核最重要的事。

10. 下列有關「不實表達」(misstatements) 之 4 個陳述，何者為錯誤？

- A. 不實表達分為實際不實表達 (factual misstatements)、判斷性不實表達 (judgmental misstatements) 及推估不實表達 (projected misstatements)。
- B. 管理階層因對會計估計之判斷不合理而產生之差異，屬「推估不實表達」。
- C. 不實表達的錯誤方向，有高估或低估。
- D. 不實表達的錯誤型態，包括明講而講錯及應講而不講。前者稱虛偽，後者稱隱匿。

11. Which of the following best describes the auditors responsibility for detecting financial reporting fraud versus detecting a defalcation?

- A. There is more responsibility for detecting financial reporting fraud because audits are designed to look for financial misstatements.

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- B. The auditor is responsible for detecting financial reporting fraud only if it is material, but he/she is responsible for detecting all defalcations caused by a known deficiency in the client's internal control.
- C. The auditor is responsible for detecting material misstatements to the financial statements; thus there is no difference in the responsibility of detecting financial reporting fraud or a defalcation as long as they are material.
- D. The auditor is responsible for detecting financial reporting fraud of any amount if collusion and red flags are present.

12. Which of the following would not be considered an effective implementation of the monitoring component of COSO's 2013 Internal Control-Integrated Framework?

- A. Internal audit periodically performs an evaluation of internal controls that have been documented and tested in prior years.
- B. Management reviews current economic performance against expectations and investigates to determine causes of significant deviations from the expectations.
- C. The company implements software that captures all instances in which the underlying program is designed to capture processed transactions that exceed company-authorized limits.
- D. The company builds in edit checks to determine whether all purchases are made from authorized vendors.

13. The auditor is testing the operating effectiveness of controls in the revenue cycle and notes the following: (a) the organization does not regularly follow its credit policies; rather it often overrides the credit policy when divisional management needs to meet its performance goals; and (b) the sales manager has the ability to override the credit policy for important customers. Which of the following statements would be correct regarding an integrated audit of sales and receivables?

- A. Based on the test of controls, the auditor would likely assess control risk as high.
- B. The auditor would be able to perform less rigorous substantive procedures.
- C. The auditor likely concluded that the controls were not effectively designed.
- D. All of the above are correct statements.

14. Which of the following statements is most accurate regarding the auditor's primary focus on a client's related-party transactions?

- A. The auditor wants reasonable assurance that all related-party transactions are accounted for differently than transactions with unrelated parties.

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- B. The auditor will want to confirm the existence of the related parties.
- C. The auditor wants reasonable assurance that all related-party transactions have been appropriately disclosed.
- D. The auditor will focus on verifying the valuation of the related-party transactions.

15. Which of the following statements is true concerning the concept of performance materiality?

- A. Performance materiality is set less than the overall financial statement materiality and helps the auditor determine the extent of audit evidence.
- B. If performance materiality is set too low, the auditor might not perform sufficient procedures to detect material misstatements in the financial statements.
- C. If performance materiality is set too high, the auditor might perform more substantive procedures than necessary.
- D. Performance materiality is essentially the same as the posting materiality.

16. Consider an organization that sells products through a catalog and takes orders over the phone. All orders are entered online, and the organization's objective is to ship all orders within 24 hours. The audit trail is kept in machine-readable form. The only papers generated are the packing slip and the invoice sent to the customer. Revenue is recorded upon shipment of the goods. The organization maintains a detailed customer database that allows the customer to return goods for credit at any time. The company maintains a product database containing all the authorized prices. Only the marketing manager has authorization to make changes in the price database. The marketing manager either makes the changes or authorizes the changes by signing an authorization form, and his assistant implements the changes. Which of the following controls would be least effective in assuring that the correct product is shipped and that it is billed at the approved price?

- A. Self-checking digits are used on all product numbers, and customers must order from a catalog with product numbers.
- B. The sales order taker verbally verifies both the product description and price with the customer before the order is closed for processing.
- C. The sales order taker prepares batch totals of the number of items ordered and the total dollar amount for all items processed during a specified period of time (e.g., one hour).
- D. The product price table is restricted to the director of marketing, who alone can approve changes to the price file.

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17. Which of the following statements regarding independent bank reconciliations is true?

- A. The auditor's performance of an independent reconciliation of the client's bank accounts provides evidence as to the accuracy of the year-end cash balance.
- B. An independent test of the bank reconciliation is effective in detecting major errors, such as those that might be covered up by omitting or underfooting outstanding checks.
- C. When testing the client's bank reconciliation, the auditor should independently verify all material items, such as the balance per the bank statement, deposits in transit, outstanding checks, and other adjustments.
- D. All of the above are true.

18. CSK Auto Corporation did not maintain effective controls over the completeness, accuracy, existence, and valuation of its inventory. Specifically, effective controls, including monitoring, were not maintained to ensure that CSK's inventory systems completely and accurately processed and accounted for inventory movements within CSK's distribution network, particularly the disposition of inventory returns from customers. Additionally, CSK did not maintain effective monitoring and review over in-transit inventory, defective product warranty costs, core inventory and related core return liability accounts and shrink expense and shrink accruals. Furthermore, reconciliations of distribution center and warehouse physical inventory counts to the general ledger balances were not performed accurately, resulting in adjustments to year-end inventory balances. Based on the above descriptions, which of the following represents an implication of weaknesses in CSK's controls over inventory?

- A. The company could not adequately process and account for the disposition of inventory returns from customers.
- B. The board of directors fired the CEO of CSK as a result of the internal control deficiencies.
- C. The board of directors fired the audit committee members of CSK as a result of the internal control deficiencies.
- D. The board of directors fired the Controller of CSK as a result of the internal control deficiencies.

19. After the report release date, the auditor may become aware of facts that may have affected the financial statements and auditor's report, had the facts been known at the time of issuance. With regard to this situation, which of the following statements is true?

- A. Because such facts become known after the report release date, the auditor cannot reasonably be held accountable for these issues; no action is required on the part of the auditor.
- B. If the auditor decides that steps should be taken to prevent further reliance on the financial statements and

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audit report, the client is advised to make appropriate and timely disclosure of these new facts.

- C. If such facts would have been investigated had they been known at the report date, the auditor should determine whether engagement personnel are competent and qualified to perform audits; action is required on the part of the auditor to assess whether engagement personnel should be retained to work on the engagement in the subsequent year.
- D. If the auditor decides that steps should be taken to prevent further reliance on the financial statements and audit report, the auditor should notify the audit committee immediately; no action beyond this is required on the part of the auditor because of confidentiality concerns.

20. Which of the following statements regarding compilations is false?

- A. A compilation engagement enables the practitioner to state whether, on the basis of procedures which do not provide all the evidence that would be required in an audit, anything has come to the practitioner's attention that causes the practitioner to believe that the financial statements are not prepared, in all material respects, in accordance with the applicable financial framework.
- B. The objective of a compilation engagement is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with the applicable financial reporting framework.
- C. In a compilation, the practitioner is not required to make inquiries or perform procedures to verify, corroborate, or review information provided by the client.
- D. In a compilation, the practitioner should read the financial statements, including footnotes, to make sure that they are appropriate in form and free from obvious material misstatement.

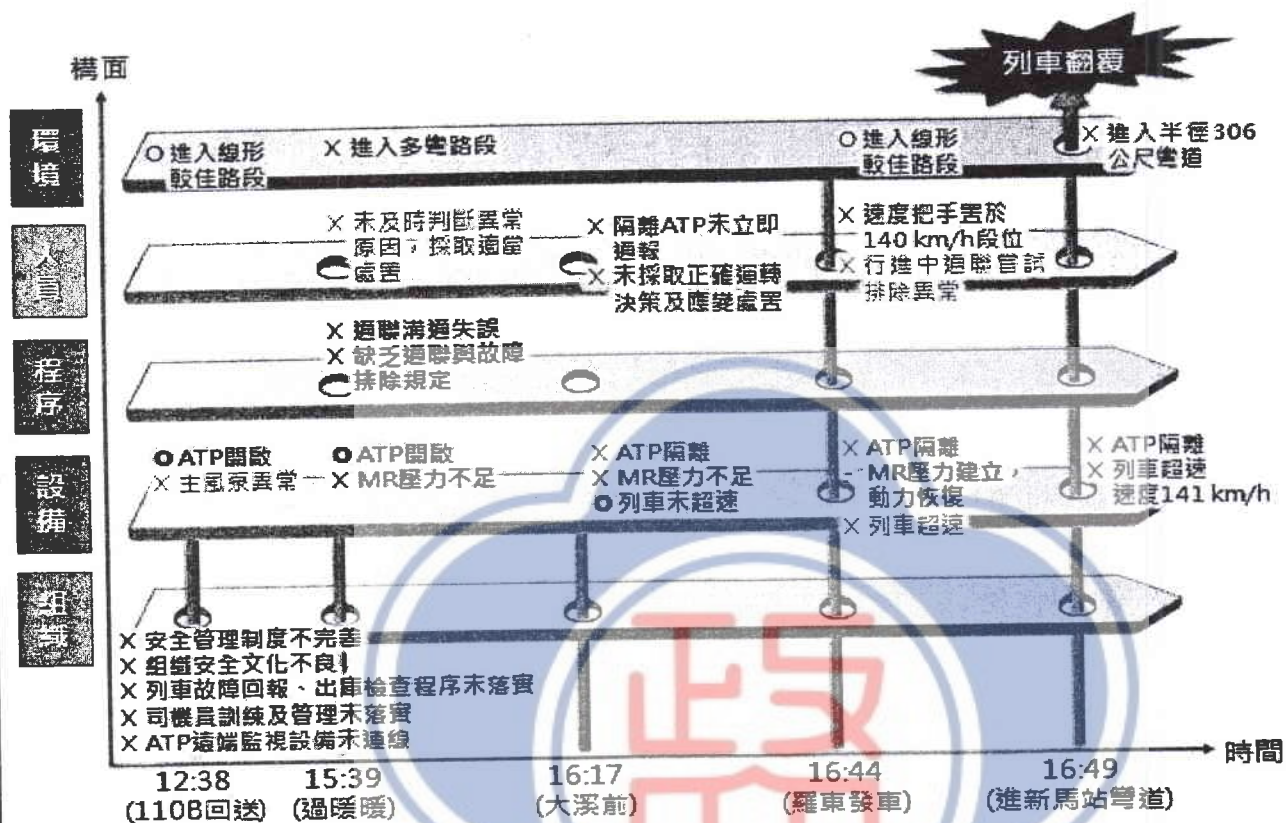
以下 10 題，每題 3 分，共計 30 分。

第 21 題至第 25 題，係使用以下台鐵普悠瑪列車之資訊：

台鐵使用 TEMU2000 傾斜式電聯車（普悠瑪）行駛花東線。該列車係於民國 99 年採購，101 年驗收；至於驗收之測試方式係採抽樣，未抽到列車自動防護系統（Automatic Train Protection, ATP）之遠端監視設備。去 (107) 年 10 月 21 日，6432 班次普悠瑪列車出軌，18 人死亡、267 人受傷。行政院成立行政調查小組，分別於 11 月 26 日與 12 月 21 日 2 次公布調查報告，說明事故發生之原因，如圖 1。

圖 1 事故發生之原因

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來源：調查報告圖 4.2.2-2 個別層面之失誤或異常事件依時序歸納示意圖

圖 1 係採起司理論 (Swiss Cheese Model) 而繪製。該理論係由英國 James Reason 教授於 1990 年提出，用來探討系統安全之管理，國際間分析重大運輸事故時經常採用。起司製造與發酵的過程中，自然產生小孔洞。將起司切片、隨機重疊後，每片起司之空洞位置剛好連成一直線的可能，在正常情況下，極低。行政調查小組認為本事件涉及環境、人員、操作程序、機械設備及組織管理等 5 個層面，每個層面都有問題，湊巧同時穿過每一道防護措施的漏洞，乃有該事故的發生。

圖 1 出現許多小孔、符號○×，以及 ATP、MR 等縮寫。小孔代表起司之空洞；符號 ○ 代表該狀況沒問題，符號 × 則有問題。ATP 係列車之自動防護系統，如前述，其功能在監視列車之速度，並把允許速限、距離等資訊提供給司機員知曉，還會在實際車速超過允許速限時，發出警告聲、啟動煞車，迫使列車減速或停車。至於 MR，則為總風缸之縮寫。該列車之煞車、傾斜裝置 (有空氣彈簧)，甚至廁所沖水、鳴汽笛，都使用空氣。列車所使用之壓縮空氣，係由主風泵 (Main Compressor，又稱空氣壓縮機) 製造，貯存於總風缸內。調查報告公布後，有立委責其避重就輕，司機員亦不同意，由律師召開記者會抨擊報告。

21. 圖 1 的解讀方式如下：

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- A. 列車於 16:49 進入新馬彎道，環境構面及設備構面共有 3 個問題事件發生，2 個構面同時發生 3 個事件，是促列車出軌翻覆的原因。
- B. 「ATP」在圖中出現 7 次，「MR」只出現 3 次，故促列車出軌翻覆的諸原因中，ATP 失敗的嚴重程度超過 MR 的失敗。
- C. 圖 1 有環境、人員、程序、設備及組織 5 個構面。程序構面未納入「通聯溝通失誤」，顯示分析有誤，難怪立委責備、司機員亦不表贊同。
- D. 組織構面納入「ATP 遠端監視設備未連線」。該現象明明與設備（ATP 遠端監視設備）有關，但卻被納入組織構面，亦顯示分析有誤，難怪立委、司機員均不肯定。

22. 司機員最不能接受的調查發現，是影響列車是否翻覆的原因。他請律師開記者會說明的事情，是圖 1 中的：

選項	構面	描述
A	設備	MR 壓力不足
B	人員	速度把手置於 140 km/h 段位
C	組織	不良之組織文化
D	組織	司機員故障排除訓練未落實

23. 上題司機員所關切的行為，若為其把「速度把手置於 140Km/h 段位」，則該項在 COSO 內部控制整體架構中，屬：

- A. 組成要素控制作業
- B. 被控制作業所控制的營運活動
- C. 組成要素資訊與溝通
- D. 組成要素監督

24. 圖 1 係根據起司理論而繪成，上題則提及 COSO 內部控制整體架構。起司理論與 COSO 整體架構為二種理論，其比較如下：

- A. 二種理論相同，都以風險出發，連表達的方式都沒不同。
- B. 二種理論雖用語差異極大，但基本觀念相同。用語之差異，如起司理論之「環境」係指外部硬體，而 COSO 之「控制環境」則指企業內部的軟性控制，主要為人。
- C. 二種理論之組成要素差異甚大，觀念很難相同。
- D. 二種理論思考邏輯根本不同，不能比較。

考試科目	審計學	系所別	會計學系	考試時間	2月18日(一)第四節
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25. 假設台鐵因舉借外債而聘有外部獨立會計師查核其財務報表，則會計師：

- A. 須瞭解台鐵及其環境，以辨認並評估重大不實表達風險。
- B. 得辨認並評估重大不實表達風險，亦得僅執行風險評估程序，瞭解台鐵所處環境。
- C. 得僅執行風險評估程序，取得足夠及適切之查核證據，作為表示查核意見之基礎。
- D. 查核人員應執行之查核程序，在本普悠瑪列車翻覆事件發生後，須納入普悠瑪列車採購循環之驗收程序。

26. IDS Corporation processes mortgage payments and updates for itself, as well as for a number of other mortgage service companies. The program tables are updated frequently for changes in interest rates for variable mortgages, but not for the fixed rate mortgages. Because there are a number of mortgage divisions as well as outside companies for which it provides processing, the applicable edit tests for a particular division or department are stored in a table utilized as part of a general validation routine before transactions are processed. Authorized interest rates are kept in another table and are called by the application program according to identified job codes. Which of the following four statements is correct?

- A. The test data can be used effectively in auditing IDS' mortgage processing if the auditor can identify the important general controls, particularly edit tests, that the auditor believes are important to the correct and complete processing of transactions by the application.
- B. One major advantage of using test data to audit the mortgage processing is that the test is not restricted to the efficacy of the test data generated. If the test data only test part the modules of the program, the results are not limited to the types of tests performed.
- C. The use of an integrated test facility in auditing the mortgage processing should identify whether controls are working properly if the auditor designs the test data to test the operation of all important controls.
- D. The integrated test facility can also be used to determine whether unauthorized data had been added to IDS's files.

Questions 27-29 are related to the following audit sampling problem.

Suppose you were the auditor of Milano Company. For the current year, you decided to adopt the probability proportional to size (PPS) sampling to evaluate whether there are material misstatements in Milano's accounts receivable balance. Based on Milano's accounting records, the book value of the ending accounts receivable is \$6,500,000. Before executing the sampling plan, you made the following professional judgments and decisions:

- (1) Since you would like to be more certain that the ending accounts receivable balance is not materially misstated, you set the audit risk at 3%.

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- (2) You concluded that there was a high likelihood of misstatement, ignoring internal controls, in accounts receivable. Therefore, you assessed Milano's inherent risk at 85%.
- (3) After conducting the tests of controls, you decided to set the control risk at 65%.
- (4) Since you planned to conduct some other substantive procedures in addition to the PPS sampling in auditing Milano's accounts receivable, you assessed the *other substantive procedure risk* at 36%.
- (5) You estimated the performance materiality of Milano's accounts receivable to be 8% of its year-end book value.
- (6) Based on your knowledge of the changes in Milano's credit policy, you expected that an overstatement of \$175,000 in Milano's accounts receivable is reasonable.
- (7) You obtained the following PPS sampling table from AICPA's *Audit Sampling* guide:

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

27. What is the maximum possible sample size? (note: In computing the test of detailed risk, please round to the nearest hundredth; in computing the sampling interval and sample size, please round to the nearest dollar)

- A. 43.
- B. 45.
- C. 47.
- D. 49.

28. Suppose, after sending positive confirmation to the selected customers, you discovered the following misstatements in the sample:

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<u>Customers</u>	<u>Book Value</u>	<u>Audited Value</u>
NUS	\$145,050	\$100,000
NTU	\$144,000	\$5,840
SMU	\$144,950	\$ 80,000
HKU	\$143,950	\$ 52,360

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

- A. Milano's ending accounts receivable is materially misstated.
- B. Because the PPS sample results cannot provide sufficient evidence, you need to use mean-per-unit sampling to test the fairness of Milano's ending accounts receivable.
- C. Milano's ending accounts receivable is not materially misstated.
- D. Because you don't have confidence on the PPS sampling results, you decide to re-conduct the PPS sample again to obtain more evidence.

29. Suppose, *in addition to* the four misstatements you found in the previous question 28, you also found the following two understatements in your sample:

<u>Customers</u>	<u>Book Value</u>	<u>Audited Value</u>
NCCU	\$39,580	\$55,412
MSU	\$89,560	\$110,350

Based on the sampling results you found in questions 28 and 29, what audit conclusion can you reach about Milano's ending accounts receivable balance? (rounded all dollar amounts to the nearest dollar)

- A. Because PPS is used only for detecting overstatements, you can ignore the understatements and based your decision on overstatements in question 28.
- B. Milano's ending accounts receivable is not overstated by more than \$322,702.
- C. Milano's ending accounts receivable is not understated by more than \$322,702.
- D. Milano's ending accounts receivable is materially overstated because the net most likely misstatements amount is \$177,075, which is larger than the expected misstatement of \$175,000.

30. The following information was taken from the bank transfer schedule prepared during the audit of Whittington Co.'s financial statements for the year ended December 21, 2018. Assume that all the checks are dated and issued on December 30, 2018, which check(s) might indicate kiting?

考 試 科 目	審 計 學	系 所 別	會 計 學 系	考 試 時 間	2 月 18 日(一) 第 四 節
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Check No.	Bank Accounts		Disbursement Dates		Receipt Dates	
	From	To	Per Books	Per Bank	Per Books	Per Bank
1111	台北	台中	1/5	1/4	12/30	12/31
2222	高雄	台南	12/30	12/30	12/30	12/30
3333	台中	高雄	1/3	1/3	1/3	12/31
4444	台北	台南	12/30	1/5	12/31	1/4
5555	台中	高雄	1/4	1/4	12/30	12/30
6666	台南	台北	1/4	1/8	1/5	1/7

- A. 1111, 2222, and 3333.
B. 4444, 5555, and 6666.
C. 2222, 4444, and 6666.
D. 1111, 3333, and 5555.

第二題、(30%)：

試根據後列 A、B 二個案描述之情境，分別依序回答以下各問題：

- 「公開發行公司建立內部控制制度處理準則」中，明確規範了 IPO 之前，公司內部需要訂定涵蓋所有營運活動的九大循環內控制度列示如下。本個案事件影響最鉅之交易循環為何者？為什麼？(2 分)
 - 銷貨及收款循環
 - 採購及付款循環
 - 生產及存貨循環
 - 薪工循環
 - 研發循環
 - 不動產、廠房及設備循環
 - 融資循環
 - 投資循環
 - 資訊循環
- 本事件所產生的風險與三大類查核目標中之哪一類哪一項查核目標最為相關？為什麼？(2 分)
- 本事件是否已形成顯著風險？為什麼？(3 分)
- 為因應此事件相關的風險，試分別提出最有效之一項內部控制測試(Test of Controls)查核程序，及一項證實性查核程序(含細項測試 Test of Details，以利查核人員蒐集相關證據。(4 分)

考試科目	審計學	系所別	會計學系	考試時間	2 月 18 日(一) 第四節
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5. 試簡要條列說明如何根據前述所蒐集之證據做成結論或判斷，及其對查核報告那些段落可能造成什麼影響。(4 分)

個案 A:

A 公司從事數項被動元件商品的加工製造買賣，其前 10 大股東大多是創辦人/董事長 L 與其親屬。A 公司於 2001 年成立後，已多年經由第三地境外公司進行轉投資。安排方式為報經經濟部投審會許可後，透過公司 100% 控制之英屬開曼群島 Timberland Eighty-Five Electronics Limited 公司(簡稱 T 公司)，進行轉投資設立深圳生產基地，並將 A 公司所接訂單，再委託 T 公司轉單深圳生產基地，建立轉單委託加工的固定營運機制。2012 年間 L 的表姪 H 以個人身分，登記設立另一間英屬開曼群島 Timberlyne Eighty-Five Electronics Limited 公司(簡稱 Ty 公司)，不為 A 公司所持有或控制。此後，A 公司分次匯出境外以加工費名義支付 Ty 公司，每年合計約數百萬美金不等，同時也繼續保有藉由公司百分之百持有的 T 公司，轉投資生產基地並轉單委託加工的運作模式。2014-2016 年正值 A 公司邁向公開發行、興櫃、上市的籌備時刻，期間亦舉辦多次現金增資發行新股，向新舊股東募集資本。

個案 B:

甲公司在台灣上市掛牌近 2 年，主要於大陸從事水果電腦相關零件之生產，2018 年 12 月 31 日自其馬來西亞銀行帳戶匯出 2,000 萬美元，欲轉投資於境外私募基金 W (private fund)。甲公司 12 月 31 日之馬來西亞銀行函證確認該筆款項業已轉出，公司之預付投資款帳面金額認列為 2,000 萬美元。但由於 W 基金至 2019 年 2 月 15 日止尚未正式簽約成立，只能獲得 M 管理顧問公司負責人 S 先生口頭確認該筆款項業已匯入，他並提供其他類似基金之投資招募書與基金管理辦法等供查核人員參考。M 公司位置鄰近美國與墨西哥州邊界之小型購物商場內，規模不大，工作人員估計大約 3-5 人。

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	系 所 別	會計學系稅務組	考 試 時 間	2 月 18 日 (一) 第 三 節
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選擇題請在試卷上作答，否則不予以計分

壹、選擇題：本試題為單一選擇題，請選出一個正確或最適當的答案。(30%，每小題 3 分，共 30 分。)(10 題)

- () 1. 在我國現行稅目中，下列何者不採累進稅率課徵？
 (A) 營業稅 (B) 綜合所得稅 (C) 土地增值稅 (D) 地價稅
- () 2. 受託人於信託關係存續中，將信託財產之土地出售，其土地增值稅之納稅義務人為下列何者？
 (A) 委託人 (B) 受託人 (C) 受益人 (D) 買受人
- () 3. 下列那一項貨物或勞務之營業稅稅率為零？
 (A) 出售之土地
 (B) 職業學校不對外營業之實習商店銷售之貨物
 (C) 依法設立免稅商店銷售過境旅客之貨物。
 (D) 郵政機關依法經營之業務。
- () 4. 下列何者免徵營業稅？
 (A) 外銷貨物
 (B) 國際運輸用之船舶、航空器
 (C) 依法設立之免稅商店銷售與過境或出境旅客之貨物。
 (D) 營業人出售之土地
- () 5. 營業人下列哪些進項稅額，不得扣抵銷項稅額？
 (A) 供本業及附屬業務使用之貨物或勞務。
 (B) 自用乘人小汽車。
 (C) 購置用於捐獻與政府之貨物。
 (D) 經財政部核定載有營業稅額之憑證。
- () 6. 列舉扣除房屋租金支出之適用對象除納稅義務人及其配偶外，尚有何人？
 (A) 受扶養直系親屬
 (B) 受扶養直系尊親屬
 (C) 受扶養直系卑親屬
 (D) 受扶養其他親屬
- () 7. 申報營利事業所得稅時得列報為費用項目為：
 (A) 水災損失未受有保險賠償部分 (B) 家庭之費用
 (C) 稅法規定之滯報金 (D) 各項罰鍰
- () 8. 一般營利事業如何計算營利事業所得稅暫繳稅額？
 (A) 按上年度核定之暫繳稅額
 (B) 按上年度結算申報營利事業所得稅應納稅額之二分之一為暫繳稅額
 (C) 按上年度結算核定營利事業所得稅應納稅額之二分之一為暫繳稅額
 (D) 按前二年度核定稅額平均數之半數為暫繳稅額

考試科目	稅務法規	系所別	會計學系稅務組	考試時間	2月18日(一)第三節
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- () 9. 依所得稅法規定，總機構在中華民國境外之營利事業，經營下列何種事業，因成本費用分攤困難，得向財政部申請核准，以其境內營業收入 10% 為境內營利事業所得額？
 (A) 承包營建工程 (B) 提供技術服務 (C) 國際運輸 (D) 出租機器設備
- () 10. 小華已於 107 年 5 月 10 日申報繳納 106 年度之綜合所得稅，且無故意以不正當方法逃漏稅，有關其核課期間之計算下列何者正確？
 (A) 從 107 年 5 月 10 日起算 5 年 (B) 從 107 年 5 月 31 日起算 7 年
 (C) 從 107 年 5 月 11 日起算 5 年 (D) 從 107 年 6 月 1 日起算 7 年

貳、問答題及計算題 (共計 70 分)

一、指南股份有限公司設址於台北市文山區，該公司不服主管機關下列稅目之核定：(15 分)

(一) 回答各項救濟程序之管轄機關為何？(參下表一，請依 A、B、C、D……之題號作答)

(二) 又假設各稅目之稅單限繳日期均為民國 108 年 1 月 30 日(週三)，則復查申請最後期限為何？又該公司於民國 108 年 4 月 10 日收到復查決定書則應於何日送達訴願書(不考慮在途期間)？又民國 108 年 8 月 9 日收到駁回訴願決定書，一般情形(不考慮在途期間)至遲於何日送達行政訴訟起訴狀？(復查申請、訴願申請及行政訴訟起訴及上訴最後一天如遇例假日則順延至次一上班日)

(參下表二) 所有稅目：稅額均超過新台幣 80 萬元

表一 主管稽徵機關

程序 稅目	復查	訴願	行政訴訟 第一審	行政訴訟 上訴審
營利事業所得稅	A	B	C	D
營業稅	E	F	G	H
地價稅	I	J	K	L

表二 最後期限

復查	訴願	行政訴訟(第一審)
M 民國 108 年 月 日	N 民國 108 年 月 日	O 民國 108 年 月 日

考試科目	稅務法規	系所別	會計學系稅務組	考試時間	2月18日(一)第三節
<p>二、陳老先生現年 82 歲，有配偶、二個兒子及一個女兒，於民國 106 年 1 月 3 日贈與女兒新台幣 400 萬元，當時未申報贈與稅，陳老先生不幸於民國 108 年 2 月 18 日下午死亡，陳老先生僅留下現金及銀行存款共計新台幣 1 億元，請根據現行稅法之規定，回答下列問題：(三小題 共 15 分)</p> <p>(一) 陳老先生遺產稅納稅義務人?(3 分)</p> <p>(二) 陳老先生民國 107 年度綜合所得稅應由誰來申報?(3 分)</p> <p>(三) 陳老先生民國 106 年 1 月 3 日贈與新台幣 400 萬元，迄民國 108 年 2 月 18 日止，國稅局未查獲該筆贈與的情形下，誰是贈與稅納稅義務人?(3 分)</p> <p>該筆贈與新台幣 400 萬元，應列為陳老先生之擬列遺產?試說明稅法依據(6 分)</p> <p>三、甲男乙女於民國 106 年 5 月 1 日相識相戀，甲男於交往時贈與乙女新台幣 300 萬元。甲男乙女於民國 106 年 12 月 2 日閃電結婚，甲男並於婚後贈與乙女新台幣五百萬元。然而於民國 108 年 2 月 11 日因為個性不合，雙方協議離婚，離婚協議書中，甲男同意離婚戶政機關登記日(2 月 12 日)之次一日，即 2 月 13 日一次給付乙女贍養費 500 萬元。</p> <p>請問：以上三次的交付，哪些需課贈與稅?哪些不必?答案需附理由(15 分)</p> <p>四、民國 96 年 12 月 15 日甲公司(設立地址：桃園市○○區)出售坐落於台北市大安區 XX 路 O 段 OO 號 1 樓、10 樓等共計 20 間房屋銷售予乙先生(乙先生一直設籍於台北市文山區)新台幣 6 億 5 千萬元，並匯款予甲公司銀行帳戶，於民國 97 年 1 月才登記過戶，乙先生旋即於民國 96 年 12 月 26 日出售予丙先生新台幣 11 億 5 千萬元，也在民國 97 年 2 月才登記過戶，丙先生於民國 96 年 12 月 27 日至 31 日間匯款至乙先生銀行帳戶。</p> <p>北區國稅局某稽徵所認為，該交易甲公司可以低價出售乙先生，援引民國 98 年 5 月 13 日增訂稅捐稽徵法第 12 條之 1「實質課稅原則」規定，逕以新台幣 11 億 5 千萬元核定調增甲公司房屋出售價格，除補增營業稅外並罰鍰，請問：(四小題 共計 25 分)</p> <p>(一) 「實質課稅原則」、「法律不溯及既往原則」就本案北區國稅局其稽徵所是否違反上述原則?試簡要分析(10 分)</p> <p>(二) 就甲公司於民國 96 年 12 月 15 日出售 20 間房屋，但是過戶係民國 97 年 1 月間，請問甲公司出售房屋之收入(或所得)應列於民國 96 年度或民國 97 年度?理由為何?(5 分)</p> <p>(三) 依所得稅及有關稅捐稽徵法規定乙先生在本次買賣房屋的財產交易所得是多少?(不考慮買賣房屋之契稅、印花稅及登記費、給付仲介公司佣金等相關交易費用)，該財產交易所得應在民國 96 年度或民國 97 年度申報?應向台北國稅局大安分局或台北國稅局文山稽徵所申報?(5 分)</p> <p>(四) 假如乙先生已依法申報該筆房屋交易財產交易所得，嗣後北區國稅局對甲公司調增房屋出售收入至新台幣 11 億 5 千萬元，乙先生依法得否申請退稅(營業稅)?如果可以應該向哪一稅捐稽徵機關申請退稅?申請退稅是否有退稅期限的規定?(5 分)</p>					
備註	<p>一、作答於試題上者，不予計分。</p> <p>二、試題請隨卷繳交。</p>				