

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 7 日(五) 第一節
<p>一、閱讀測驗與摘要 (30%)</p> <p>Please summarize the main ideas of the following passages <u>in one short paragraph</u>. Please write the summary <u>in your own words</u>. Please do not simply recycle sentences in the passages.</p> <p>(以下文字取材自 <i>Time</i> 並經些許改編)</p> <p>Gossip. All humans partake in some form, despite the age-old adage, “If you have nothing nice to say, don’t say anything at all.” Whether it’s workplace chatter, the sharing of family news or group texts between friends, it’s unavoidable that everyone who talks, well, talks about other people. In fact, a 1993 observational study found that male participants spent 55% of conversation time and female participants spent 67% conversation time on “the discussion of socially relevant topics.”</p> <p>People tend to think of gossip as synonymous with malicious rumors, put-downs or the breathless propagation of a tabloid scoop. But researchers often define it more broadly: as “talking about people who aren’t present,” says Megan Robbins, an assistant professor of psychology at the University of California, Riverside. “It’s something that comes very naturally to us” — an integral part of conversation, information sharing and even community building.</p> <p>Some scholars view gossip as evidence of cultural learning, offering teachable moments and providing people with examples of what’s socially acceptable — and what’s not. For example, if there’s someone who cheats a lot in a community or social circle and people start to talk about that person in a negative way, says Robbins, the collective criticism should warn others of the consequences of cheating. And as word near-inevitably trickles back to source of said gossip, it can “serve to keep people in check, morally speaking,” Robbins adds.</p> <p>“People are really resistant to thinking about gossip as anything but a bad behavior,” says Robbins. And one scholar also notes that there are some types of gossip that should be avoided, such as gossip that is purely harmful and serves no greater purpose — like mean comments about someone’s looks.</p> <p>Gossiping also says something about the relationships people have with each other. “In order to gossip, you need to feel close to people,” says Stacy Torres, assistant professor of sociology at the University of California, San Francisco, who has studied gossip in older adults. “There’s an intimacy” to sharing experiences and feeling like you’re on the same page about others, she points out. Torres’ research has found that gossip can stave off loneliness, while other studies have found it can facilitate bonding and closeness and serve as a form of entertainment.</p> <p>So, keep on talking. And when your conversation turns to gossip, as it inevitably will, remember that some good can come of it — with the right intentions, of course.</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>				

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二、英翻中 (40%) 請將以下英文段落翻譯成通順且合理的中文

(以下文字截錄自 *The Economist* 並經些許改編)

Even in a world of polarisation, fake news and social media, some beliefs remain universal and central to today's politics. None is more influential than the idea that inequality has risen in the rich world. People read about it in newspapers, hear about it from their politicians and feel it in their daily lives. This belief has caused alarm among business people, many of whom now claim to pursue a higher social purpose, lest they be seen to subscribe to a model of capitalism that seems to have failed.

In many ways the failure is real. Opportunities are restricted. The cost of university education in America has spiralled beyond the reach of many families. Across the rich world, as rents and house prices have soared, it has become harder to afford to live in the successful cities which contain the most jobs. Meanwhile, the rusting away of old industries has concentrated poverty in particular cities and towns, creating highly visible pockets of deprivation. By some measures inequalities in health and life expectancy are getting worse.

Yet precisely because the idea of soaring inequality has become an almost universally held belief, it receives too little scrutiny. That is a mistake. In the rich world, gap in wealth and income could be lower than you think.

The fact that dubious claims are made about inequality does not reduce the urgency of tackling injustice. But it does call for ensuring that the assumptions on which policies are based are accurate.

三、英文寫作 (30%)

Please write two paragraphs about being busy. In the first paragraph, please describe a period of your life in which you were very busy. In the second, please respond to the following questions: do you like to be very busy? why or why not?

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## 一、(15%)

依據 2018 年版「財務報導之觀念架構」說明存在不確定性(existence uncertainty)、結果不確定性(outcome uncertainty)及衡量不確定性(measurement uncertainty)之意義，以及三者對於認列是否具攸關性與忠實表述之可能影響。

## 二、(15%)

甲公司於 20X1 年初向乙公司租用 100 坪辦公室，租期 5 年，並於 20X3 年初將該租用之辦公室轉租給丙公司。以下是有關主租賃與轉租之說明。

主租賃：甲公司（轉租出租人）與乙公司（主租賃出租人）於 20X1 年 1 月 1 日簽訂 5 年期之租賃合約以承租 100 坪辦公室空間（主租賃），每年租賃給付為 \$1,500,000，於每年年底支付。假設租賃隱含利率並非容易確定，甲公司增額借款利率為每年 6%。

轉租：於 20X3 年 1 月 1 日，甲公司（轉租出租人）將該 100 坪辦公室空間剩餘三年租期全部轉租予丙公司（轉租承租人），每年租賃給付為 \$2,000,000，於每年年底支付。甲公司以轉租時該使用權資產之公允價值計算，決定該轉租之租賃隱含利率為 7%。

試作：(普通年金現值  $P_{6\%,5} = 4.212364$ )

(1) 甲公司 20X3/1/1 轉租之分錄。(7%)

(2) 甲公司 20X3/12/31 與主租賃及轉租之相關分錄。(8%)

## 三、(25%)

甲公司於 20X1 年 1 月 1 日購買乙公司股票 1,000,000 股，購買時每股之市場價格為 \$32，手續費 \$4,560。甲公司截至 20X1 年 12 月 31 日仍持有該股票，該股票當時之市場價格為每股 \$25。

乙公司於 20X1 年及 20X2 年間均宣告並發放現金股利每股 \$2，除息基準日皆為 7 月 15 日，並於 8 月 15 日發放現金股利。

甲公司於 20X2 年底以每股 \$20 全數出售所持有之乙公司股票。

試作：

(1) 比較甲公司於原始認列時，將所持有之乙公司股票分類為透過其他綜合損益按公允價值衡量(FVOCI)之金融資產或透過損益按公允價值衡量(FVPL)之金融資產，二者對於甲公司 20X1 年及 20X2 年綜合損益表表達之差異。(例如：本期淨利、本期其他綜合損益及本期綜合損益之差異)。(15%)

(2) IFRS 9 為何准許企業得指定將權益工具投資分類為透過其他綜合損益按公允價值衡量之金融資產，可能產生之流弊為何？(10%)

## 四、(25%)

甲公司於 20X1 年 1 月 1 日向乙銀行借款 \$60,000,000，利率固定為 5%，每年 12 月 31 日付息一次，該借款於 20X4 年 12 月 31 日到期。甲公司計算該借款之有效利率為 5%，並將其認列為長期借款。惟甲公司於 20X1 年第四季因營運情況不佳，財務開始出現困難，已無力依約按時支付 20X1 年底之借款利息。

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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試作：

(1)依下列二種情況作甲公司於 20X2 年 1 月 1 日完成債務條款修改之分錄：(15%)

情況 1：乙銀行於 20X2 年 1 月 1 日同意將借款利率降為 3%，到期日延至 20X6 年 12 月 31 日，並免除 20X1 年底之積欠利息。甲公司為該金融負債修改所發生支付予乙銀行之費用為 \$200,000。甲公司若依當時相同條件借款之市場利率為 10%。

情況 2：乙銀行於 20X2 年 1 月 1 日同意將借款利率降為 4%，到期日不變，並免除 20X1 年底之積欠利息。甲公司為該金融負債修改所發生之費用為 \$200,000，該費用係支付予乙銀行。甲公司若依當時相同條件借款之市場利率為 10%。

(2)上述二種情下認列之債務整理利益金額差距極大，主要原因為何？現行會計準則規定之缺點為何？(10%)

五、(20%)

甲營造公司於 20X1 年初承包一項工程，預定三年完工，工程承包價為 \$60,000,000。

甲公司判定所承諾之商品及勞務係隨時間逐步滿足之單一履約義務。此外，甲公司判定，以已發生成本為基礎之投入法可提供該履約義務完成程度之適當衡量結果。其他有關資料如下：

	20X1 年	20X2 年	20X3 年	合 計
每年實際投入工程成本	\$12,000,000	\$21,000,000	\$31,500,000	\$64,500,000
估計至完工尚須投入成本	36,000,000	33,000,000	—	
依工程進度請款金額	12,600,000	22,500,000	24,900,000	60,000,000
實際收款金額	12,000,000	21,600,000	26,400,000	60,000,000

試作：

(1) 20X2 年相關之所有分錄。(10%)

(2) 列示 20X2 年底資產負債表中相關會計項目之表達。(10%)

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、選擇題 (10%)

1. BB Corp. sells universal bags and laptop bags during the recruiting seasons. During the current year, 15,000 bags were sold, two-fifths of them are laptop bags was universal bags. Universal bags sold resulting in \$540,000 of sales revenue, \$135,000 of variable selling costs and \$18,000 of fixed costs. Also, there was \$ 5 of variable delivering costs per unit. If sales from universal bags increase by \$60,000, operating income would increase by \_\_\_\_\_.

- A) \$22,000 B) \$38,000 C) \$40,000 D) \$41,000

2. Sales and average operating assets for Company P and Company Q are given below:

	Sales	Average Operating Assets
Company P.....	\$20,000	\$8,000
Company Q.....	\$50,000	\$10,000

What is the margin that each company will have to earn in order to generate a return on investment of 20%?

- A) 2.5% and 5% B) 8% and 4% C) 12% and 16% D) 50% and 100%

3. Which of the following statements is true?

- A) In a process-costing system, there is always a separate work-in-process account for each different process.  
 B) In a process-costing system, underestimating the degree of completion of ending work in process leads to increase in operating income.  
 C) In a job-costing system, overheads are allocated to all units equally.  
 D) In a job-costing system, average production cost is calculated for all units produced.

4. Which of the following is a problem related to cost analysis?

- A) inflationary effects are removed  
 B) extreme observations are adjusted or removed  
 C) a company keeps accounting records on the accrual basis  
 D) Indirect manufacturing costs are credited to Manufacturing Overhead Control.

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- 一、作答於試題上者，不予計分。  
 二、試題請隨卷繳交。

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5. NCC Corporation has two divisions, Manufacturing and Distribution. The company's primary product is high-end optical lens. They pack two lens to one unit for sold. Each division's costs are provided below:

Manufacturing:	Variable costs per len	\$0.68
	Fixed costs per len	\$2.885
Distribution:	Variable costs per unit	\$1.30

The Distribution Division has been operating at a capacity of 4,009,000 units a week and usually purchases 2,004,500 units from the Manufacturing Division and 2,004,500 units from other suppliers at \$13.00 per unit. The Distribution Division incurs \$2,004,500 of fixed costs under capacity of 4,009,000 units a week.

Assume 110,000 units are transferred from the Manufacturing Division to the Distribution Division for a transfer price of \$8.00 per unit. The Distribution Division sells the 110,000 units at a price of \$18 each to customers. What is the operating income of **both divisions together**?

- A) \$347,600    B) \$392,150    C) \$997,700    D) \$1,052,700

二、(25%)

Wudi Industrial Gas Corporation supplies acetylene and other compressed gases to industry. Facing keen competitive market, CEO Leo would like to use budgeting system to manage cash flow and financing policy. Data regarding the company's operations follow:

- Sales are budgeted at \$320,000 for November, \$340,000 for December, and \$330,000 for January.
- Collections are expected to be 75% in the month of sale, 20% in the month following the sale, and 5% uncollectible.
- The cost of goods sold is 65% of sales.
- The company desires ending merchandise inventory to equal 80% of the following month's cost of goods sold. Payment for merchandise is made in the month following the purchase.
- Other monthly expenses to be paid in cash are \$21,000.
- Monthly depreciation is \$16,000.
- Ignore taxes.

Wudi's balance sheet for Oct. 31 follows.

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**Wudi Balance Sheet as of Oct. 31**

**Assets**

Cash	\$22,000
Accounts receivable (net of allowance for uncollectible accounts)	82,000
Merchandise inventory	166,400
Property, plant and equipment (net of \$658,000 accumulated depreciation)	1,170,000
<b>Total assets</b>	<u>\$1,440,400</u>

**Liabilities and Stockholder's Equity**

Accounts payable	\$199,000
Common stock	840,000
Retained earnings	401,400
<b>Total liabilities and stockholders' equity</b>	<u>\$1,440,400</u>

**Required:**

- Prepare a Schedule of Expected Cash Collections for November and December.
- Prepare a Merchandise Purchases Budget for November and December.
- Prepare Cash Budgets for November and December.
- Prepare Budgeted Income Statements for November and December.
- Prepare a Budgeted Balance Sheet for the end of December.

三、(35%)

Toy Manufacturing Corporation (TMC) is a toy company located in South Asia. The design team at TMC have developed a new electronic game for sale in 2020. The game is called 'Trophy' and it requires the player to press buttons on the game as quickly as possible.

Players can link Trophy to the internet to play contests against other players online and compare their scores. The following costs and target prices have been forecast for Trophy:

- Further investment required to build and test prototypes to get certification \$300,000
- Unit cost per game from outsourced manufacturer \$24

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- Target retail market price of Trophy \$69
- Retailer mark up on Trophy 50% resulting in a selling price by TMC of \$46

An alternative outsourced manufacturer has submitted a quotation of \$20 per game. However, this alternative supplier is unwilling to provide details on the safety procedures in place at their factory.

The cost of the design team of TMC is regarded as a fixed cost. The budgeted sales volume for Trophy is 15,000 units but because Trophy is a new toy this volume cannot be guaranteed.

**Required:**

1. George Brown, the CEO, has asked you to calculate: (1) the budgeted gross profit for Trophy, (2) breakeven point by volume and revenue, (3) the margin of safety for volume and revenue in the budget before the project will fail to repay the additional investment required. (16%)
2. He has asked what other factors should be taken into consideration before committing investment funds to this toy, and he requires your recommendation on whether to proceed and develop Trophy. (9%)
3. Please construct a strategic map for the new game "Trophy" based on the concept of Balanced Scorecard, including strategic objectives and strategic measures. (10%)

四、(30%)

Chinan Manufacturing Company, a small toy manufacturer, just completed its first year of operations. It is his first year in business, the company's owner, Victor Lee kept detailed records of the business. However, his business records consist primarily of entries in his checkbook plus information using a simple method of adding and subtracting cash on a spreadsheet. He is hiring you as the management accountant of the company and would like to have your advice and recommendations on the issues he would like to know

Victor has been reviewing the actual results for the year and is concerned about the allocation of production overhead. He also feels the need to prepare financial statements for various uses. Victor uses the following information to assess operations.

- Chinan's equipment consists of several machines with a combined cost of \$2,200,000 and no residual value. Each machine has an output of five units of product per hour and a useful life of 20,000 hours.
- Selected actual data of Chinan's operation for the year just ended is presented here.

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Product manufactured	500,000 units
Machine utilization	130,000 hours
Direct labor usage	35,000 hours
Labor rate	\$15 per hour
Total production overhead	\$1,130,000
Cost of goods sold	\$1,720,960
Finished goods inventory (at year-end)	\$430,240
Work in process inventory (at year-end)	\$0

- Total production overhead is allocated to each unit using an estimated plantwide rate.
- The budgeted activity for the year included 20 employees, each working 1,800 productive hours per year to produce 540,000 units of product. **The machines are highly automated**, and each employee can operate two to four machines simultaneously. **Normal activity** is for each employee to operate three machines. Machine operators are paid \$15 per hour.
- Budgeted production overhead costs for the past year for various levels of activity are shown here.

Units of product	360,000	540,000	720,000
Labor hours	30,000	36,000	42,000
Machine hours	72,000	108,000	144,000
Production overhead costs:			
Plant supervision	\$70,000	\$70,000	\$70,000
Plant rent	40,000	40,000	40,000
Equipment depreciation	288,000	432,000	576,000
Maintenance	42,000	51,000	60,000
Utilities	144,600	216,600	288,600
Indirect material	90,000	135,000	180,000
Other costs	<u>11,200</u>	<u>16,600</u>	<u>22,000</u>
Total	<u>\$685,800</u>	<u>\$961,200</u>	<u>\$1,236,600</u>

**Required:**

Write a memo to the business owner in response to his request. Include the following aspects in your memo.

- (1) Victor believes that Chihnan Manufacturing Company should use direct labor hours to allocate manufacturing overhead but would like to have your opinion about the appropriate allocation base. Using the data given, choose the budgeted level of activity (in units) closest to actual activity for the period and

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determine the amount of total over/underapplied production overhead. Provide a discussion to justify your suggestions. (12%)

(2) Victor has asked your advice about the kind of financial statements that would be helpful to his business. He would like you to prepare information for the following uses. First, he needs a small bank loan to provide cash during the low season at the end of summer. Most of his sales are made in December. He has a steady, low volume of sales most of the rest of the year, but sales drop to near zero in August. He wants to approach his bank about a line of credit upon which he could draw in August and then pay off in January. In addition, he would like to be able to analyze information from his operations to make decisions about whether to develop a new product, what price to set, and how much he could devote to advertising. (8%)

(3) He also recently hired a manager to whom he assigned a great deal of responsibility for general operations. He would like to be able to monitor and reward her performance in some way. He is thinking about writing a bonus contract that ties the manager's bonus to the bottom line number of the income statement prepared for the bank loan and wondering if there are any undesirable effects of doing so and what can be done to reduce the undesirable effects. (10%)

**Outline your response in bullet form or numbered points and provide your recommendations, with reasons, to address the issues that the business owner would like to know and the issues he must consider in making this decision. (Note: Recommendations without justifications will score no points.)**

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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 1~31 題，每題 2 分，共計 62 分。

**第 1 題到第 18 題，請根據以下資訊作答**

世界女子網協會 (TWA, Women's Tennis Association) 於民國 105 年至 107 年 3 年在辦理台灣公開賽 (Taiwan Open)，3 年都由甲公司承辦；至於比賽的地點，105 年在 K 市，後兩年則在 T 市。K 市與 T 市兩個市政府均為地方政府，受中央政府的管轄，並接受經費資助。

在 T 市舉辦的兩次公開賽，106 年的場地在小巨蛋，107 年則在和平籃球場。小巨蛋與和平籃球場均為 T 市政府公權力所及之單位；小巨蛋由 T 捷運公司營運，T 捷運公司的業務監督機關係 T 市捷運局；T 市和平國中則以 OT (Operation and Transfer) 的方式委託丙機電工程公司營運和平籃球場。至於比賽時間，在 106 年，是從 1 月 28 日到 2 月 5 日；107 年則從 1 月 27 日到 2 月 4 日，都是 9 天。

甲公司於民國 98 年 6 月 26 日成立，登記之營業項目為出版，地址在 T 市忠孝東路四段，實收資本額 1,000 萬元，設有 3 董 1 監。董事長是媽媽楊夫人、董事有長女楊大小姐、次女楊二小姐，監察人是楊夫人之子楊大哥，一家人在吃團圓飯或進行任何家庭聚會的時候，都可以召開董事會，甚至股東會。楊大小姐的持股為其他三位董監合計數的 2 倍，但她雖持股最多，卻未擔任董事長。楊大小姐決定聘好友乙會計師擔任簽證會計師。乙會計師簽證的甲公司文件，有：1. 年度財務報表，與 2. 進行特定專案後編製之收支結算表。甲公司承接政府機關之委辦或補助案，請款時，很可能須提出收支結算表。

甲公司辦理 106、107 兩年度的賽事，分別向 T 市政府與中央政府申請經費補助。補助甲公司的機構，在 T 市政府，有：體育局、易遊卡公司、觀傳局等；在中央政府，則有教育部體育署等。甲公司與 T 市體育局、易遊卡公司簽訂合約，約定該二單位共同補助甲公司實際支出之五成，惟不得超過表一列示之金額。政府機關只肯補助甲公司半數支出，是因甲公司舉辦賽事，出售門票，可享售票收入之故。

表一

年份	體育局	易遊卡公司	合計
106	460 萬元	-	460 萬元
107	550 萬元	850 萬元	1,400 萬元
	1,010 萬元	850 萬元	1,860 萬元

106、107 兩年賽事結束後，甲公司即以表一之金額請款。請款方式，是提出經會計師簽證之收支結算表，並附逐項支出之原始憑證，惟該憑證得為影本。甲公司獲全額補助。

108 年 9 月，網球協會前副秘書長追查甲公司承辦 WTA 的各項收支，發現甲公司使用鉅額發票向體育局及易遊卡公司請款；12 月初，向 T 市地檢署檢舉甲公司偽造文書、不實核銷、詐領政府補助款，至於

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

考 試 科 目	審 計 學	系 所 別	會計學系／會計組、稅務組	考 試 時 間	2 月 7 日 ( 五 ) 第 四 節
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詐領的金額，為 9 千萬元。108 年 12 月中，T 市政府體育局舉行記者會，表示：

1. 甲公司因承辦 W T A 賽事而拿到的補助款，計 1,860 萬元，不到 9,000 萬元，如表一。
2. 該局係依循法辦理甲公司 106、107 年的經費核銷，到記者會當時為止，尚未發現核銷過程不法。該局審核嚴謹，且還提送國際大型活動審查會議、T 市議會，經其審議通過。
3. 不過，為了平息爭議，該局還是會把全案送政風處調查，且全力配合調查。

半個月後，T 市政風處完成調查，發現甲公司的報銷中，至少有兩張發票大有問題。第一張發票為收銀機發票，是扣抵聯，發票日期 105 年 11 月 25 日，金額 277.8545 萬元，付款方式為現金，該發票影像模糊，無法辨識開立人的名稱，只知其住址為台北市中山北路二段 48 巷 7 號 1 樓。第二張發票的影像清晰，為手寫三聯式發票，日期是 107 年 1 月 24 日，金額為 261.9750 萬元(營業稅前 249.5 萬元，營業稅 12.475 萬元)，開立人為丙機電工程公司，其備註欄註有「1/20-2/4」字樣。

甲公司在 106 年使用第一張發票(第三聯)向體育局報銷一次，在 107 年再報銷第二次。甲公司在 107 年持第二張發票二次向體育局請款：請第一期款用發票的第三聯，請第二期款用第二聯。政風處把這些發現列入調查報告，都交給 T 市首長。

記者關切調查結果，詢問 T 市首長。首長表示，T 市政府掌握的資料只有會計師簽證，沒有原始憑證；會計師的簽證和憑證的金額有差距，簽證是一個數字，憑證是另外一個數字，中間有落差，如果會計師的簽證有問題，那麻煩可大了！T 市的驗收沒有問題，只是有人鑽漏洞，至於漏洞，可能是在市府的驗收作業，也可能是在依賴會計師簽證的作法。如果漏洞是在市府的作業，那麼以後 T 市把流程圖上的漏洞補起來就可以了，但是，會計師是有執照的，政府一向相信會計師，上市櫃公司的年報也是由會計師簽證的，投資人就是看年報才去買股票。如果連會計師的簽證都不能相信的話，那麼，中華民國還要相信什麼？

1. 對體育局、甲公司而言，本案是哪種交易循環 (cycle)？

- A 對體育局而言，是營運收入交易；對甲公司而言，是採購交易
- B 對體育局而言，是勞務採購交易；對甲公司而言，是營運收入交易
- C 對體育局而言，是委辦業務交易；對甲公司而言，是營業外收入交易
- D 對體育局而言，是營業外補助交易；對甲公司而言，是研發支出交易

2. 甲公司用不實發票請領政府款項，發生舞弊。上述舞弊為政府的：

- A 侵吞資產舞弊
- B 財報不實舞弊
- C 侵吞資產或財報不實舞弊
- D 侵吞資產及財報不實舞弊

考試科目	審計學	系所別	會計學系／會計組、稅務組	考試時間	2 月 7 日(五) 第四節
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3. 財務報表查核會計師擔負偵出下列哪種不實表達 (misstatement) 的責任？
- A 因侵吞資產而起的不實表達
  - B 因不實財務報導而起的不實表達
  - C 因侵吞資產、不實財務報導而起的不實表達
  - D 受查者管理階層所作出的故意不實表達
4. T 市首長表示：「會計師的簽證和憑證的金額有差距，簽證是一個數字，憑證是另外一個數字，中間有落差」。下列哪一句陳述最是 T 市首長應該使用的文字？
- A 會計師的簽證不等於憑證的金額，憑證的金額較小，會計師的金額較大，會計師的簽證有問題
  - B 會計師簽證收支結算表，該表所附憑證的數字與該表的數字不一致
  - C 會計師簽證的金額不等於憑證的金額，憑證的金額較大，憑證有問題
  - D 會計師簽證憑證，憑證與收支結算表不一致
5. 甲公司是否需請會計師查核財務報表、收支結算表？以下陳述，何者錯誤？
- A 如甲公司登記資本額超過 3,000 萬元，且總資產超過 1 億元，則須請會計師查核年度財務報表
  - B 如甲公司雇用全職員工超過 100 人，則須請會計師查核年度財務報表
  - C 如甲公司沒向政府機關請款，則不須請會計師查核收支結算表
  - D 如甲公司股票上市交易，則須請會計師查核或核閱各季財務報表
6. 甲公司聘乙會計師查核其財務報表，以下陳述何者正確？
- A 乙會計師應出具無保留意見查核報告，否則，收不到查帳公費
  - B 乙會計師應視收集證據的結果決定出具哪一種意見的查核報告
  - C 乙會計師應視甲公司董事長（楊媽媽）的態度，決定出具哪一種意見的查核報告
  - D 乙會計師應視甲公司執行業務董事（楊大小姐）的態度，決定查核報告是否要增加關鍵查核事項段
7. 甲公司為家族企業，董監 4 人中，主要決策者是楊大小姐，她持股最多，決定聘誰當會計師，卻未擔任董事長。這種運作方式的影響，乙會計師是否需考量？
- A 需考量，因這件事影響甲公司的內部控制
  - B 不需考量，因這件事僅影響甲公司的公司治理，不影響甲公司的內部控制
  - C 不需考量，因自己是楊大小姐的好友，甲公司如有任何事，楊大小姐一定會先通知
  - D 需考量，因楊大小姐不能預測董事長母親何時會變臉

考試科目	審計學	系所別	會計學系／會計組、稅務組	考試時間	2 月 7 日(五) 第四節
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8. 108 年 9 月，網球協會前副秘書長舉報甲公司用鉅額發票請領政府款項，年底，T 市政風處果然辨認出兩張鉅額發票有問題。以下諸陳述中，何者最正確？

- A 凡 1 張發票金額大到接近 300 萬元，就必是查核舞弊時的高風險項目
- B 這兩張問題發票碰巧金額鉅大，均接近 300 萬元
- C 在查核舞弊時，金額鉅大的發票被注意的機率，較金額微小的發票為高
- D 網球協會前副秘書長是挾怨報復，認為凡發票鉅額、籠統，就有問題，完全是在提供不實訊息。

9. 以下述陳述中，何者正確？

- A 一家公司用鉅額發票請領政府款項，就在侵占政府資產
- B 一家公司沒有用發票的正本請領政府款項，就在侵占政府資產
- C 一家公司即使用同一張發票兩次請領政府款項，也沒有侵占政府資產
- D 一家公司即使用發票的影本請領政府款項，也可能沒有侵占政府資產

10. T 市政風處辨認出有問題的高額發票，該本案發票除金額外，還具備下列特色。對查核舞弊而言，哪項特色最不嚴重？

- A 該發票影像模糊，以致無法得知發票由誰開立，只知其住所
- B 用該發票扣抵聯報銷
- C 該發票日期為 105 年 11 月 25 日，在 106 年使用一次，在 107 年再使用第二次
- D 該收銀機發票註明的付款方式，為現金

11. 舉報者舉報的，是甲公司不實核銷，詐領政府補助 9 千萬元，但事實上甲公司分別向 T 市政府體育局及易遊卡公司申請的經費補助只有 1,860 萬元。以下有關舉報的陳述中，何者最可能正確？

- A 舉報者可能是誣告，因為 9,000 萬元超出 1,860 萬元甚多，已達重大性標準。
- B 舉報者可能是誣告，9,000 萬元雖超出 1,860 萬元甚多，但是否達重大性標準，繫於裁判者的專業判斷，不一定重大。
- C 舉報者可能沒有誣告，因為被詐領補助的政府機構不以 T 市為限
- D 舉報者是否誣告，要看會計師查核甲公司財務報表的結果而定

考 試 科 目	審 計 學	系 所 別	會 計 學 系 / 會 計 組、稅 務 組	考 試 時 間	2 月 7 日 ( 五 ) 第 四 節
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12. T 市體育局補助甲公司，甲公用兩張問題發票報銷，T 市體育局沒有察覺，容許報銷，是為缺失。缺失中，較嚴重者為：

- A 在收銀機發票，扣抵聯為第三聯，在手寫式發票，為第二聯
- B 使用原始憑證之影本，而非正本，來報銷
- C 不見發票之存根聯
- D 發票影像模糊，無法辨識開立人

13. 兩張問題發票中，總有一張問題比較嚴重。判斷那張問題較嚴重，下列哪個說法較不成立？

- A 第一張發票比較嚴重，因 105 年 11 月 25 日的發票用來報 106 年跟 107 年的帳
- B 第一張發票比較嚴重，因影像模糊，無法辨識開立人
- C 第一張發票比較嚴重，因發票金額 (277.8545 萬元) 大於第二張發票 (261.9750 萬元)
- D 第二張發票的問題比較嚴重，因租用場地的支出，開立人 (賣方) 竟然是一家機電工程公司

14. T 市政風處查核 T 市體育局時，看見下列哪個事項時，就應採取進一步查核步驟？

事項 I	甲公用鉅額發票請領政府款項
事項 II	甲公用非體育單位，營業項目為出版，竟然取得 W T A 台灣公開賽主辦權
事項 III	賽期是 1 月 27 日到 2 月 4 日，發票註明的日期則是 1 月 20 日到 2 月 4 日
事項 IV	未見發票存根聯
事項 V	體育局、體育署的驗收表格不同

- A 事項 I
- B 事項 II、III
- C 事項 IV
- D 事項 V

15. 政風處的調查究竟是虛應故事，還是確實為之，可以用下列哪個程序來判斷？

	調查程序
I	政風處的詢問，是留言，還是打電話？
II	政風處的詢問，是問楊小姐本人，還是問甲公司行政小姐？
III	政風處如何詢問楊小姐？是打電話？還是親赴甲公司，找到楊小姐？ 政風處打電話，幾乎沒有人接，可以聯絡到的甲公司最高層級，只有行政小姐。
IV	政風處查原始憑證 ( vouching )，是查正本，還是查影本？
V	政風處查原始憑證，是順查，還是逆查？
VI	政風處是否將全案移送檢調？

考試科目	審計學	系所別	會計學系／會計組、稅務組	考試時間	2 月 7 日(五) 第四節
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VII 政風處在開記者會的時候，是否透露細節？會不會說：由於本案的性質是行政調查，全案將移送檢調，所以現在不透露細節

- A 程序 I、II、III
- B 程序 IV、V
- C 程序 VI
- D 程序 VI、VII

16. T 市首長關切政風處的發現，表示：「T 市的驗收沒有問題，只是有人鑽漏洞」。下列與「有人鑽漏洞」有關的諸陳述中，哪一句的說法比較精確？

- A. 鑽漏洞，是指法令的規範或制度的設計不當，行為人利用這些法令或制度設計上的缺失，以致行為人的行為行為雖不當，但未違法
- B. 鑽漏洞，是指行為人的行為違法，但因大家都這麼做，所以我這麼做，不會有法律後果
- C. 鑽漏洞，是指一個行為違背職業道德，但因未違背法律，所以我就這麼做
- D. 鼠年將屆，加上記者關切，所以市長就開一個洞，給老鼠鑽

17. 承上題，T 市首長表示：「本案例中，T 市的作業沒問題，僅只是有人鑽漏洞」。下列諸陳述中，哪一句話不正確？

- A. 本案例中，甲公司向 T 市報銷支出的作法，是違背法律，不是鑽法律的漏洞
- B. 本案例的報銷作業被說成鑽漏洞，是因說話的人僅著眼於制度設計的缺失，而非違背法律的規定
- C. 本案例報銷作業的最大問題，出在民間機關的一筆支出可同時向眾多政府單位請領補助，而沒有一個政府機關確實擔負起彙總審查的責任
- D. 本案例報銷作業的最大問題，在於本案的性質究係補助案，還是委辦案，從未釐清

18. T 市首長表示：「上市櫃公司的年報是由會計師簽證的，投資人就是看年報才去買股票，如果連會計師的簽證都不能相信，那麼，中華民國還要相信什麼？」上述陳述修正為以下何者，最為精確？

- A. 上市櫃公司的年報是由會計師簽證的，投資人就是看了年報才去買股票
- B. 所有中華民國會計師的簽證都不能相信，其他國家會計師的簽證才可以相信
- C. 雖然會計師簽證上市櫃公司的年報，但投資人是否買股票，是繫於他是否掌握內線消息
- D. 會計師簽證的資訊，是上市櫃公司的財報，而不是年報

19. Johnson & Barkley, CPAs, audited the consolidated financial statements of Jordan Company (a public company) for the year ended December 31, 20X7. Johnson & Barkley previously have audited and issued standard unqualified audit reports on Jordan Company's financial statements for the preceding 7 years (beginning in 20X0). The 20X7 consolidated financial statements are being presented on a comparative basis (two years for the balance sheet, three years for the other statements) and an unmodified opinion is being expressed. Smith, the

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engagement supervisor, instructed Abler, an assistant on the engagement, to draft the auditors' report. In drafting the report below, Abler considered the following:

- (a) Jordan changed its method of accounting for inventory from LIFO to FIFO in 20X7.
- (b) Jordan is a defendant in a lawsuit alleging patent infringement. This is adequately disclosed in the notes to Jordan's financial statements, but no provision for liability has been recorded because the ultimate outcome of the litigation cannot presently be determined.

Abler drafted an audit report on the next page. Smith reviewed Abler's draft and stated in the *Supervisor's Review Notes* that there were deficiencies in Abler's draft. Items 1 through 10 below represent the deficiencies noted by Smith:

- (1) The report's title is incorrect as it should **not include the word** "independent."
- (2) The report also must be addressed to the board of directors.
- (3) The change in accounting principles should **not be referred to** in the opinion paragraph - delete that sentence.
- (4) The Change in Accounting Principles paragraph should include the dollar effect of the change.
- (5) The Basis for Opinion section should begin with a statement that the financial statements are the responsibility of management.
- (6) The sentence should state generally accepted auditing standards of the PCAOB.
- (7) When critical matters exist, the two related paragraphs (this and the following paragraph) should immediately follow the opinion paragraph.
- (8) The point should say communicated to the audit committee.
- (9) This disclosure also must include the name of the engagement partner.
- (10) The report should be dated as of February 12, the date on which sufficient appropriate audit evidence was obtained.

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**Report of Independent Registered Public Accounting Firm (Point 1)**  
**To Jordan Company and its shareholders (Point 2)**

*Opinion on the Financial Statements*

We have audited the accompanying balance sheets of Jordan Company (the "Company") as of December 31, 20X7 and 20X6, the related statements of income, comprehensive income, stockholders' equity, and cash flows, for each of the three years in the period ended December 31, 20X7, and the related notes [and schedules] (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 20X7 and 20X6, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 20X7, in conformity with accounting principles generally accepted in the United States of America. As indicated in the next paragraph, the Company has a change in Accounting Principles in 20X7. (Point 3)

*Change in Accounting Principles*

As discussed in Note 2 to the consolidated financial statements, the Company adopted the first-in-first-out method of inventory valuation in 20X7. Our opinion is not modified with respect to this matter. (Point 4)

*Basis for Opinion*

(Point 5) Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. (Point 6) Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

*Critical Audit Matters (Point 7)*

The critical audit matters communicated below are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to management (Point 8) and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.

[Assume critical audit matters properly described]

Johnson & Barkley, CPAs

We have served as the Company's auditor since 20X0. (Point 9)

Los Angeles, California

December 31, 20X8 (Point 10)

Suppose  $X$  = the number of deficiencies Smith is correct and  $Y$  = the number of deficiencies Smith is incorrect, then  $X - Y$  equals:

- (A) -2
- (B) -1
- (C) 0
- (D) 3

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*Please use the following information to answer Problems 20 ~ 24:*

You are working on your firm's fifth audit of SSC. The previous audits have all resulted in standard unmodified audit reports. Read the following write-up from your audit files concerning SSC and its industry, and then reply to the questions that follow.

### **Company Information**

In 20X1, Gary Sherwood founded Sherwood Stone Company (SSC). In the middle of its second year of existence, the company completed development of a large extraction pit area and constructed an aggregate processing plant that is equipped to crush, screen, and wash aggregate products. By 20X4, the sand and gravel operation was profitable and growing market conditions justified modifications and expansion. Currently, SSC produces a wide range of sand and stone products from its pit near Bisbee, Arizona. The materials it develops are composed of sand and stone materials for commercial construction and highway projects.

SSC sells to a wide variety of commercial and governmental customers, with only one of its numerous customers—Wingo Corporation—accounting for more than 5 percent of total sales. In total, Wingo has represented approximately 30 percent of sales (and receivables) for the past few years. Wingo Corporation is by far Arizona's largest street and road contractor and seems solid financially. Virtually all of SSC's sales are on credit, although all but the smallest contracts require "progress" billings that result in payment being received by SSC on a pro rata basis with delivery of materials to the customer. Payments from customers are made directly to the company's lockbox system with SSC's local bank. All transactions occur in U.S. dollars, and SSC maintains both a general checking account and a payroll account.

SSC has worked closely with Wingo Corporation in developing a superior road paving product ("QuietRide"). Not only is the car ride relatively quiet on QuietRide roads, but it is also relatively cool (thus lengthening the life of automobile tires) and less likely to lead to cars sliding in rainy conditions. Although Wingo Corporation holds the overall patent, SSC has patented a critical component that is used in the product (the component is "QSand"). The product now accounts for approximately 25 percent of the company's sales (all to Wingo Corporation) and 33 percent of its profits.

The success of QSand has led SSC to start developing another product, QDeck. QDeck will be a final finishing coat over the pool deck — the concrete walking and lounging area that surrounds a swimming pool. QDeck is intended to address two problems: (1) individuals slipping and falling on pool decks while walking with wet feet and (2) individuals burning their feet on the deck on particularly hot days. Gary indicates that the current compound seems to allow good traction and decks remain much cooler than with products of other companies. The problem being

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addressed at this point is that the current compound seems to crack easily and has a relatively short useful life. Indeed, in one test of the product on the deck at Gary's home, Gary's wife Madonna cut her foot on one of the cracks and required several stitches to close the wound. Gary laughed and said that at least she didn't slip or burn her feet on that hot day when it happened. More seriously, he suggested that this deficiency is currently being worked on and must be solved before the product goes to market. The product is being independently developed and is intended for both residential and commercial markets.

In 20X8, the company experienced a level of profitability just slightly above that of 20X7— but this was well below the net incomes of the preceding few years. Gary suggested to you that, surprisingly, intense price competition from several smaller competitors in the Bisbee area caused the somewhat low level of profitability. But, he added, he didn't expect the problem to last for long because he doubted that those companies could continue to operate selling at those lower prices. Gary had hoped for a more profitable year in 20X8, as a significant amount of the company's long-term debt is payable in 20X9. SSC is currently involved in discussions with the bank on refinancing.

SSC added significant additional crushing and washing plant and equipment during 20X8 to increase production in the future by more than 100 percent while expanding capabilities to produce custom specification materials.

No dividends have been paid during the past two years, although previously most of the earnings were distributed through dividends to SSC's five shareholders—CEO and Chair of the Board of Directors Gary Sherwood, his wife Madonna Sherwood, CFO Jane Zhan, and two college friends of Gary's who invested in the company, Cindy Stone and Kelly Higgins. These five individuals make up the company's board of directors.

The Bank of Arizona is the financial institution with which SSC maintains its two cash accounts (general and payroll cash accounts) and from which it obtains a significant portion of its financing; the inventories are pledged on the Bank of Arizona loan. This year, in reaction to pressure from the bank, SSC established an audit committee composed of Madonna Sherwood, Cindy Stone, and Kelly Higgins.

### Industry Information

The industry activities consist of the extraction and preparation of sand and rock products. These activities include the cleaning, separating, and sorting of quarried sand and the process of crushing rocks. The products are in the form of sand used in making concrete; sand used in laying bricks (which contains little soil); sand used for fill (which contains a large amount of soil); and quartz sand. It excludes the products of gravel quarrying (sandstone, gravel stone, and iron sand).

While sales within the industry are relatively unaffected by changes in technology or obsolescence, industry sales rely heavily upon both the residential and commercial construction markets as well as government spending. During the past five years, construction has performed well and that trend is expected to continue for at least the next several

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years. Sand and gravel production has increased at approximately 4 percent per year during this time period, as has construction within the central Arizona area.

20. Which of the following represents a correct statement concerning the risk of misappropriation of cash for SSC?
- (A) This is not a major concern because sales are made on credit.  
 (B) Deposit of cash into a lockbox system decreases the risk of misappropriation.  
 (C) Misappropriation of cash is not a significant problem in a commercial company.  
 (D) The success of QSand increases the risk that cash will be misappropriated.
21. Which of the following correctly identifies a risk facing SSC that might adversely affect cash receipts during the coming years?
- (A) Establishment of the audit committee.  
 (B) Increase in the popularity of home swimming pools.  
 (C) Sales to many different customers.  
 (D) Sales to Wingo.
22. Which of the following correctly identifies a risk facing SSC that might adversely affect sales during the coming years?
- (A) A general slowdown in the economy.  
 (B) Sales to many smaller customers other than Wingo Corporation.  
 (C) Increased attention to developing new products.  
 (D) A board of directors dominated by management.
23. Which of the following correctly identifies a risk facing SSC that might affect its ability to continue as a going concern over the long run?
- (A) Competition from several competitors.  
 (B) Your CPA firm's decision to issue standard unmodified audit reports not mentioning the going-concern status during the past five years.  
 (C) Obsolescence of all products due to rapid changes in technology in the industry.  
 (D) The nature of inventory items—small in size, high in value.

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24. Of the following, the most significant risk factor relating to the risk of misstatement arising from fraudulent financial reporting for SSC is that:

- (A) Company officers serve on the board of directors.
- (B) The company must refinance a significant portion of its debt.
- (C) The company operates in the Bisbee, Arizona, area.
- (D) The company paid no dividend this year.

25. The auditor of Cubs obtained the following client-prepared bank reconciliation:

<b>ACCOUNT 101-CASH ACCOUNT – FIRST BANK OF MUNICH</b>	
Bank reconciliation—December 31, year 2.	
Prepared by: Joe Smith, January 10, year 3	
Reviewed by: Evan Monroe, March 2, year 3	
Balance per bank	\$45,000 <sup>a</sup>
Add deposits in transit	
10/25/year 2	12,000
10/28/year 2	10,000
Deduct outstanding checks	
#28200 03/29/year 2	11,000
#9003 11/30/year 2	14,000
#9004 12/01/year 2	15,000
Other reconciling items	—
Balance per bank adjusted	<u>\$27,000</u>
Balance per books before adjustments	<u>\$32,500</u>
Adjustments: bank fee and unrecorded items	(5,500)
Balance per books, adjusted	<u><u>\$27,000<sup>b</sup></u></u>

<sup>a</sup> Agreed balance per bank to online account balance as of January 3, year 3.

<sup>b</sup> Agreed to general ledger on January 1, year 3.

The following information is available:

- (1) Evan Monroe was promoted to controller on December 15, year 2; his former position was assistant controller—fixed assets.
- (2) Evan Monroe has his personal bank accounts with First Bank of Munich. Joe Smith was hired on December 1, year 2, as a staff accountant. Joe Smith's prior job was with First Bank of Munich.
- (3) Cubs expects the year-end close to be complete on January 6, year 3.

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(4) The adjustments on the bank reconciliation were booked on January 30, year 3.

Which of the following is not a potential issues that the auditor might have when examining the bank reconciliation prepared by Cubs?

- (A) Reconciliation balance was not properly agreed to the December 31, general ledger balance.
- (B) Reconciliation has unsubstantiated unrecorded items.
- (C) Reconciliation was improperly approved as reviewer had a conflict of interest.
- (D) Reconciliation contains aged items that should have been added to the bank balance.

26. Lee Wong, CPA, is auditing the financial statements of the Alexandria Corporation, which has a batch-processing IT-based system for shipping and invoicing that it purchased from a software vendor. The following comments have been extracted from Wong's notes on IT operations and the processing and control of shipping notices and customer invoices.

Each type of computer run is assigned to a specific employee who is responsible for making program changes, running the program, and answering questions. This procedure has the advantage of eliminating the need for records of IT operations because each employee is responsible for his or her own computer runs. At least one IT department employee remains in the computer room during office hours, and only IT department employees have keys to the computer room.

The corporation considered the desirability of program controls but decided to retain the manual controls in place prior to the conversion to the software vendor's system.

Company products are shipped directly from public warehouses, which forwards shipping notices to general accounting. There a billing clerk enters the price of the item and accounts for the numerical sequence of shipping notices from each warehouse. Mathematical extensions are made by the computer. Output consists of invoices (in six copies) and a daily sales register. The daily sales register shows the aggregate totals of units shipped and unit prices, which the computer operator compares to the control tapes.

All copies of the invoice are returned to the billing clerk. The clerk mails three copies to the customer, forwards one copy to the warehouse, maintains one copy in a numerical file, and retains one copy in an open invoice file that serves as a detailed accounts receivable record.

Which of the following is not a weakness in internal control over information and data flows and the procedures for processing shipping notices and customer invoices?

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- (A) Computer department functions have not been properly separated. Under existing procedures, one employee completely controls programming and operations.
- (B) Physical control over computer operations is not adequate. All computer department employees have access to the computer.
- (C) Insertion of prices on shipping notices by the billing clerk is inefficient and subject to error.
- (D) Copies of invoices should be forwarded by the accounting department to the customer (or mailroom) and distributed to other recipients in accordance with established procedures.

27. Michael Green, CPA, is considering audit risk at the financial statement level in planning the audit of National Federal Bank's (NFB) financial statements for the year ended December 31, 20XI. Audit risk at the financial statement level is influenced by the risks of material misstatements (including fraud risks), which may be indicated by a combination of factors related to management, the environment, and the entity. Which of the following statements regarding the factors, their effects on the risk of material misstatement, and whether they create a risk of fraud is incorrect?

Factors	Effect on Risks of Material Misstatement	Create a Risk of Fraud?
(A) The banking industry has been significantly impacted by the downturn in the economy in recent years.	Increase	Yes
(B) NFB's board of directors is controlled by Smith, the majority stockholder, who also acts as the chief executive officer.	Increase	No
(C) Management at the bank's branch offices has authority for directing and controlling NFB's operations and is compensated based on branch profitability.	Increase	Yes
(D) The accounting department has experienced little turnover in personnel during the five years Green has audited NFB.	Decrease	No

28. As a senior in-charge auditor, you are reviewing the following working paper prepared by your audit staff for the December 31 audit of Pratt Company:

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<b>Pratt Company Cash</b>	
Per bank	\$44,874.50✓
Deposit in transit	5,843.10①
Bank charges	(2.80)②
Outstanding checks	
	1,246.40✓
	3,412.72✓
	840.00✓
	1,013.60③
	1,200.00③
	967.50Y
	<u>8,680.22</u>
Per ledger	\$42,034.58✓
f Footed column	
✓ Verified	

①The client saved a copy of the deposit slip that is filled out. Per discussion with client, this represents cash sales on 12/31/X0. I agreed totals to the Cash Receipts Journal on 12/31/X0. Properly posted on bank statement as having been received by bank on 1/9/X1.

②Represents December bank service charge. Agreed charge to December bank statement in which bank charged client \$2.80. Recorded as cash disbursement in January of 20X1.

③Per client, check written (to pay account receivable) before year-end but not mailed until 1/2/X1 because on 12/31/X0 the last office mail was picked up at 3 pm due to year-end party of mailroom employees.

J.M.W.  
1-15-X1

Which of the following is not a deficiency in the above working paper?

- (A) The working paper is not properly identified. It appears to be a bank reconciliation; if so, the heading of the paper should include this information as well as the exact title of the ledger account and the name of the bank. In addition, the audit date should be indicated.
- (B) Assuming no adjusting journal entries are required, the \$42,034.58 balance per general ledger should be cross-referenced to the working trial balance or cash lead schedule.

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(C) Description ② is inconsistent with subtracting the bank charges from the balance per bank. The bank has already recorded this as a disbursement. The entry in effect deletes the charge again from the bank's balance. Since the cash disbursement is not recorded on the books until January, it should be necessary to add back the service charge to obtain the book balance at 12/31/0X. Although the amount is obviously immaterial in and of itself, it may be indicative of a much larger problem since one should not be able to reconcile to the penny when there is an incorrect entry such as this.

(D) Because the checks described by ③ were on hand at year-end, they represent disbursements until January. Accordingly, the entry in which these were recorded as disbursements should be reversed at year-end, and then recorded in January.

29. Which of the following statements regarding audit sampling is not correct?

(A) When sampling from the population of accounts receivable for certain objectives, the auditor might sample only active accounts with balances.

(B) It is likely that five different random samples from the same population could produce five different estimates of the true population mean.

(C) The effect of the inclusion by chance of a very large or very small item in a random sample can be lessened by increasing the size of the sample.

(D) The larger the standard deviation of a population, the smaller the required sample size.

30. In each of the following situations, which one does the auditor issues the wrong audit opinion?

(A) Client-imposed restrictions significantly limit the scope of the auditors' procedures, and they are unable to obtain sufficient appropriate audit evidence. The possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive. Therefore, the auditor decides to issue a disclaimer of opinion.

(B) The auditors believe that the financial statements have been presented in conformity with generally accepted accounting principles in all respects, except that a loss contingency that should be disclosed through a note to the financial statements is not included. While they consider this a material omission, they do not believe that it pervasively affects the financial statements. Therefore, the auditor decides to issue a qualified opinion.

(C) The client has changed from LIFO to FIFO for inventory valuation purposes; the auditors concur with this change. The effect is considered material to the financial statements, although inventory is not a large part of total assets. Therefore, the auditor decides to issue a qualified opinion with an emphasis-of-matter paragraph.

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(D) The client has changed from LIFO to FIFO for inventory valuation purposes; the auditors do not concur with this change. The effect is considered material and pervasive. Therefore, the auditor decides to issue an adverse opinion.

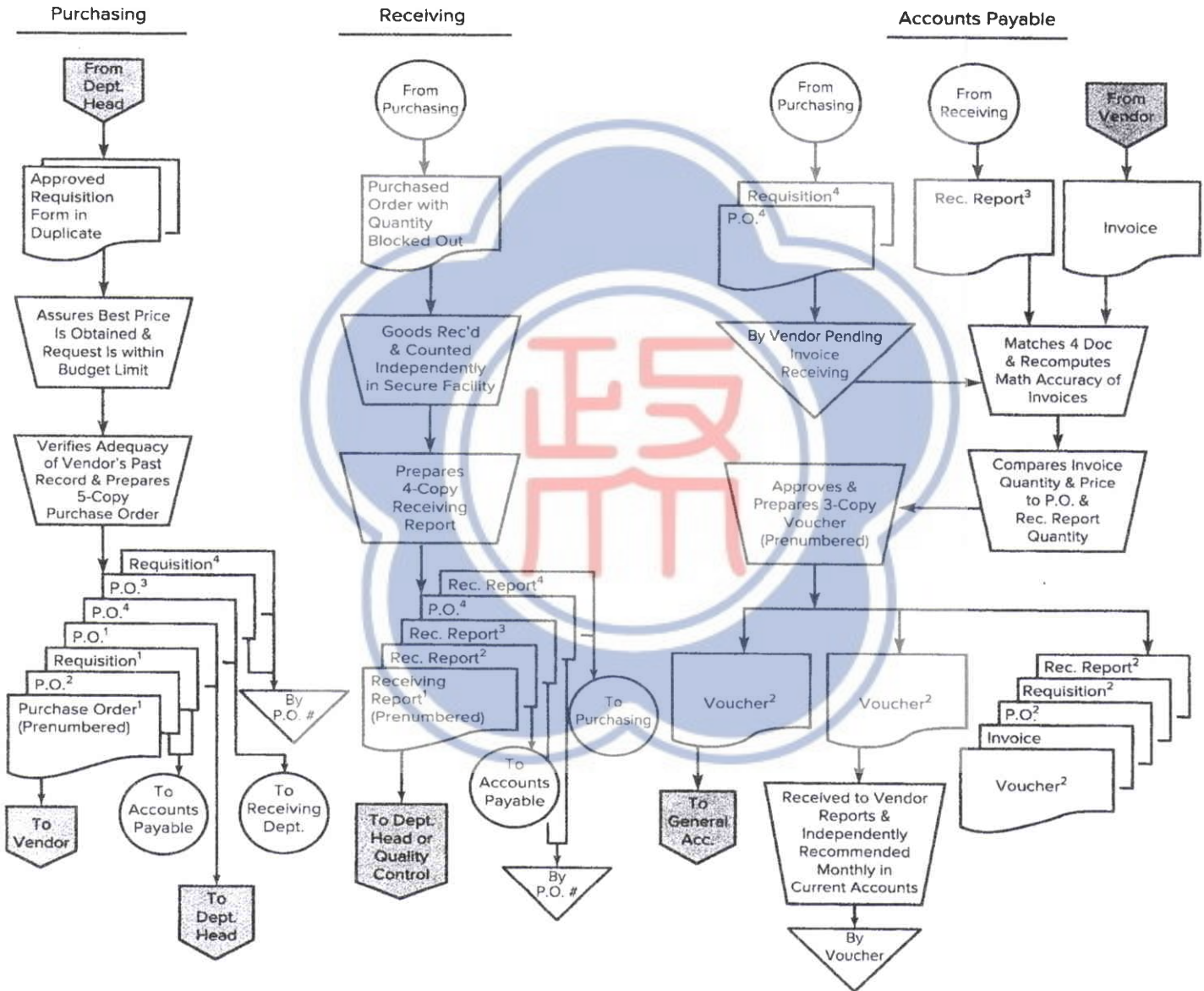
31. Loman, CPA, who has audited the financial statements of the Broad wall Corporation, a publicly held company, for the year ended December 31, 20X6, was asked to perform a review of the financial statements of Broadwall Corporation for the period ending March 31, 20X7. The engagement letter stated that a review does not provide a basis for the expression of an opinion. Which of the following review procedures and their purposes is not correct?

Review Procedures	Purposes of Procedures
(A) Reviewing documentation of the most recent audit and financial statements, and considering the results of auditing procedures.	To update the understanding of the business and internal control.
(B) Performing additional procedures if the CPAs become aware that interim information may be incorrect, incomplete, or otherwise unsatisfactory.	To obtain assurance that the interim information is not materially misstated.
(C) Inquiring of officers and other executives having responsibility for financial and accounting matters concerning: (i) whether the interim financial statements have been prepared in conformity with IFRS consistently applied, (ii) unusual or complex situations affecting the interim financial information, (iii) significant transactions occurring around the end of the period.	In order to become aware of significant matters affecting the interim financial statements.
(D) Reading the minutes of meetings of stockholders, board of directors, and committees of the board of directors.	To consider, on the basis of information coming the accountants' attention, whether the information to be reported conforms with generally accepted accounting principles.

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以下第 32 題，共計 8 分。

The following flowchart depicts the activities relating to the purchasing, receiving, and accounts payable departments of Model Company, Inc. Assume that you are a supervising assistant assigned to the Model Company audit.



Joe Werell, a beginning assistant, analyzed the flowchart and has supplemented the flowchart by making certain inquiries of the controller. He has concluded that the internal control over purchasing, receiving, and accounts payable is strong and has provided the following list of what he refers to as internal control strengths:

*Purchasing:*

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- a. The department head of the requisitioning department selects the appropriate supplier.
- b. Proper authorization of requisitions by department head is required before purchase orders are prepared.
- c. Purchasing department makes certain that a low-cost supplier is always chosen.
- d. Purchasing department assures that requisitions are within budget limits before purchase orders are prepared.
- e. The adequacy of each vendor's past record as a supplier is verified.

*Receiving:*

- f. Secure facilities limit access to the goods during the receiving activity.
- g. Receiving department compares its count of the quantity of goods received with that listed on its copy of the purchase order.
- h. A receiving report is required for all purchases, including purchases of services.
- i. The requisitioning department head independently verifies the quantity and quality of the goods received.
- j. Requisitions, purchase orders, and receiving reports are matched with vendor invoices as to quantity and price.

*Accounts Payable:*

- k. Accounts payable department personnel recompute the mathematical accuracy of each invoice.
- l. The voucher register is independently reconciled to the control accounts monthly by the originators of the related vouchers.
- m. All supporting documentation is marked "paid" by accounts payable immediately prior to making it available to the treasurer.
- n. All supporting documentation is required for payment and is made available to the treasurer.
- o. The purchasing, receiving, and accounts payable functions are segregated.

Suppose  $X$  = the number of internal control strength identified by Joe Werell are correct and  $Y$  = the number of internal control strength identified by Joe Werell are incorrect, then  $X - Y$  equals:

- (A) -4
- (B) -3
- (C) 0
- (D) 3

**第二題、問答題 (30%) :**

壹、試述美國會計師協會(American Institute of Certified Public Accountants, AICPA)為何必須制訂專業行為守則(Code of Professional Conduct)以供會員遵守?其內容分為 原則(Principles)、釋義(Interpretations)與 準則(Rules)等三個不同部分最主要的原因為何? (5分)

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貳、承上題，試分別回答下列五個獨立案例中，會計師是否可能已違反會計師專業行為守則的何項或多項規範？為什麼？(25 分)

(一) 東 X 購物台開放白金會員利用信用卡購買「東 X 禮券」，預付一萬九千元可購買兩萬元東森禮券，禮券一年到期未使用，可選擇兌換兩萬元等值支票，或換兩萬元等值提貨券，再加四千元購物折價券。而中 X 信託客戶只要每月預付八百元會費，即可享有刷卡消費紅利點數八倍送優惠，外加百分之二的電信回饋金。甲會計師立即預付一年九千六百元的月費，並與中 X 信託簽了一年合約，隨後開戶，向親友集資六百萬元存入自己戶頭，做為提高個人信用額度及擔保，之後就透過網路刷卡，一口氣購買東 X 禮券六百萬元。

刷卡六百萬元，她的紅利點數就有一百六十萬點，她透過來回操作方式，在國內拍賣網站上把東 X 禮券轉賣給親友，親友再公開拍賣，她又設法買回；如此紅利點數迅速累計，一度高達八百餘萬點。她再以每卅二萬點紅利兌換一張免費的長榮美國航線頭等艙機票，並把換來的廿張免費機票，在網站上以每張四萬五千元轉賣。此外，中 X 信託也開放客戶彼此轉讓紅利點數，她便在網路上以一千點折讓三百元現金。一年後東 X 禮券兌換現金支票的獲利、及廿張免費機票網拍獲利九十萬元，加上紅利點數轉讓，以及百分之二電信回饋金，獲利超過一百多萬元。

(二) 乙會計師向客戶收公費組網軍在 PTT 帶風向，製造客戶產品優異、銷貨大增的訊息。

(三) 丙會計師向數家客戶收公費後，組網軍在 PTT 帶風向，分別製造客戶競爭對手之產品拙劣或不受市場青睞的訊息。今年 8 月並被 PTT 八卦板公告列為不受歡迎使用者。

(四) 丁會計師介紹客戶申請某銀行信用貸款，並建議客戶將貸得款項投資到股市或是其他標的物，以利客戶從兩者之間的「利率差」獲得利益。銀行則會定期依貸款成交金額多寡，再以商品禮券方式致贈酬金予丁會計師。

(五) 戊會計師於網路直播主持「戊會(計師)酸酸秀」，以尖酸言語謾罵諷刺上市櫃公司之經營者與知名股東，創造極高網路流量，並一炮打響其會計師事務所知名度。

考 試 科 目	稅務法規	系 所 別	會計學系碩士班稅務組	考 試 時 間	2 月 7 日 ( 五 ) 第 三 節
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選擇題請在試卷上作答，否則不予以計分

一、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)

- ( ) 某公司出售商品未依規定給予憑證，涉及漏報銷售額，違反營業稅法第 51 條及稅捐稽徵法第 44 條規定，相關稅捐稽徵機關應從一重處罰，係稅務法規之何種原則？  
 (1)一事不二罰 (2)法律不追溯既往  
 (3)特別法優於普通法 (4)新法優於舊法
- ( ) 根據我國所得稅法相關法律規定，本國人來源於下列哪一個地區的所得來源，應併入綜合所得總額內課徵綜合所得稅？  
 (1)海南島 (2)香港  
 (3)澳門 (4)日本琉球島
- ( ) 依現行所得稅法規定，營利事業對教育、文化、公益、慈善機關或團體之捐贈列支限額，以不超過營利事業所得額之多少百分比為限？又自然人捐贈限額不超過綜合所得總額之多少百分比？  
 (A)營利事業 20% (B)營利事業 10% (C)個人 20% (D)個人 10%  
 (1)AC (2)AD  
 (3)BC (4)BD
- ( ) 依據所得稅法第 51 條規定，下列哪些為我國稅法認許之固定資產之折舊方法？  
 (A)平均法 (B)年數合計法 (C)定率遞減法 (D)工作時間法  
 (1)ABC (2)ABD  
 (3)ABCD (4)CD
- ( ) 配偶相互贈與土地，依照我國相關稅法規定之稅負負擔為何？  
 (A)課徵贈與稅 (B)不課徵贈與稅 (C)課徵土地增值稅 (D)不課徵土地增值稅  
 (1)AD (2)AC  
 (3)BC (4)BD
- ( ) 可適用營利事業所得稅盈虧互抵規定的營利事業，需同時具備下列哪些條件？  
 (A)採用媒體申報(B)為公司組織的營利事業(C)會計帳冊簿據完備者  
 (D)採用一般申報書(E)採用藍色申報書或經會計師查核簽證且如期申報者  
 (1)ABC (2)ABD  
 (3)BCE (4)CDE
- ( ) 依所得稅法第 49 條規定，應收帳款及應收票據提列備抵呆帳之限度為兩者餘額之多少百分比？又營利事業依法得列報實際發生呆帳之比率，超過前項標準者，得在以前幾年度，依法列報實際發生呆帳之比率平均數限度內估列之？  
 (A)1% (B)2% (C)3 年 (D)4 年  
 (1)AC (2)AD  
 (3)BC (4)BD

考試科目	稅務法規	系所別	會計學系碩士班稅務組	考試時間	2月7日(五)第三節
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8. ( ) 依遺產及贈與稅法規定，被繼承人死亡前幾年內，繼承之財產已納遺產稅者，可以不計入遺產總額？又被繼承人死亡前第七年繼承之財產已納遺產稅者，得扣除多少？  
 (A)三年 (B)四年 (C)五年 (D)扣除 60% (E)扣除 80%  
 (1)AD (2)BE  
 (3)CD (4)CE
9. ( ) 依遺產及贈與稅法第 5 條規定，財產之移動具有下列情形之一者視同贈與，依本法規定課徵贈與稅？  
 (A)請求權時效內無償免除債務他人者  
 (B)以自己資金有償為他人購置財產  
 (C)以顯著不相當之代價讓與財產  
 (D)二等親等以內親屬間財產之買賣  
 (E)四親等親屬間財產之買賣  
 (1)ABC (2)BE  
 (3)BCE (4)ACD
10. ( ) 依現行稅法規定，准許國外稅額扣抵之稅目有哪些？  
 (A)遺產稅 (B)贈與稅 (C)綜合所得稅 (D)營利事業所得稅  
 (1)ABC (2)BCD  
 (3)ABD (4)ACD

二、財政部南區國稅局依據通報及查得資料，以 A 公司張董事長、林總經理、採購譚副理及 B 公司前、後鄭董事長、許董事長共同基於意圖自己或他人不法所有，違背其職務之犯意聯絡明知 A 公司無進貨事實，取得 B 公司民國 95 年 7 月 17 日至同年 8 月開立統一發票，銷售額合計 40,750,000 元，營業稅 2,037,500 元，充為進項憑證並申報扣抵銷項稅額，並製作不實請購單、詢議價紀錄、驗收報告及相關會計憑證等，故意以詐欺或其他不正當方法逃漏稅捐，經地檢署提起公訴，南區國稅局除發單補徵營業稅 2,037,500 元外，並按所漏稅額 2,037,500 元處 2.5 倍之罰鍰 5,093,750 元（期間台南地檢署檢察官起訴違反稅捐稽徵法部分，已經由台南地方法院判決 A 公司涉嫌違反稅捐稽徵法部分無罪）A 公司不服，申請復查，獲追減罰鍰 2,037,500 元，其餘復查駁回，A 公司仍表不服，提起訴願，經南區國稅局認為訴願部分有理由，以重審復查決定，撤銷原復查決定，維持原本稅核定及撤銷營業稅罰鍰處分。A 公司認為南區國稅局遲至民國 102 年 8 月 6 日始作補稅(營業稅)處分，已逾核課期間，A 公司繼續提起訴願。

<一> 假設 A 公司是一般曆年制公司，亦無外銷公司(亦即無外銷營業收入)，請問依現行稅法規定民國 108 年 7 月份至 8 月份營業稅及民國 108 年度營利事業所得稅法定申報期間各為何?(10 分)

<二> 假如您是 A 公司查帳會計師在民國 95 年 8 月 1 日至 102 年 8 月 5 日間，對 A 公司有何具體建議

考試科目	稅務法規	系所別	會計學系碩士班稅務組	考試時間	2月7日(五)第三節
<p>應採取何種作法以降低或免除 A 公司依稅捐稽徵法第 41 條至第 45 條之處罰，並避免稅務爭訟及免除營業稅漏稅罰鍰。(10 分)</p> <p>三、吳女士民國 108 年 7 月間將其所有國泰人壽保險股份有限公司(下稱國泰人壽)及新光人壽共 59 張保險單，變更要保人為其長女、次女、三女及兒子，變更日保單價值準備金約 6,000 萬元，涉有遺產及贈與稅法規定之贈與情事，民國 108 年 10 月 3 日吳女士過世，經國稅局依遺產及贈與稅法第 7 條第 1 項第 3 款及第 2 項規定，改以受贈人即吳女士之長女、次女、三女及兒子，接受贈財產之價值比例分別核算應納贈與稅額並核發贈與稅繳款書，吳女士之女兒們及兒子以應納稅額超過法定限額，不能一次繳納現金，申請以吳女士遺產中臺南市安南區 XX 段 1172 號土地(公共設施保留地)抵繳贈與稅，惟經南區國稅局安南稽徵所否准，請問</p> <p>&lt;一&gt;依現行遺產及贈與稅法規定，合乎「實物抵繳」規定之條件為何?(5 分)</p> <p>&lt;二&gt;就本件南區國稅局安南稽徵所否准吳女士之女兒們及兒子之申請以吳女士遺產中公共設施保留地申請抵繳，你贊成或反對?理由何在?(5 分)</p> <p>四、依民國 108 年所得稅法對薪資所得者提供勞務直接相關且由所得人負擔之必要費用合計金額超過薪資扣除額，新增得採舉證費用核實減除，請簡述該增列規定內容。(5 分)</p> <p>五、民國 108 年 1 月 1 日起所得稅法增列「長期照顧特別扣除額」之規定，請簡述該規定之內容及在那些情形下，納稅義務人不適用「長期照顧特別扣除額」。(5 分)</p> <p>六、請舉例說明下列名詞? (共 30 分)</p> <p>&lt;一&gt;程序優先實體原則(5 分)</p> <p>&lt;二&gt;「不利益變更禁止原則」(5 分)</p> <p>&lt;三&gt;「居住者」、「非居住者」(5 分)</p> <p>&lt;四&gt;「經常居住者」、「非經常居住者」(5 分)</p> <p>&lt;五&gt;「擬制遺產」(5 分)</p> <p>&lt;六&gt;「屬人主義」、「屬地主義」(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>				