

考試科目	中英語文能力	系所別	會計學系	考試時間	2月4日(四)第一節
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I. This question contains two parts: bland fillings and inquiries. (32%)

1. Filling the blanks (Select the appropriate word for each blank that best complete the sentence and thus the paragraph. Indicate your answers with alphabet place before each word. @2%, 22%)

- | | | | |
|-------------------|-------------------|--------------------|----------------|
| (A) sequence | (B) disagreement | (C) performance | (D) subsequent |
| (E) heterogeneity | (F) institutional | (G) systematized | (H) formalized |
| (I) judgements | (J) pluralistic | (K) structured | (L) workplace |
| (M) differential | (N) homogeneity | (O) sustainability | (P) ratings |

Because the information flow of ESG data is less (1) than the flow of financial data, which is (2) by (3) arrangements such as earnings calls and investor presentations, it can lead to further increases in (4). As analysts are more likely to receive and evaluate ESG information in a less (5) way, analysts might seek and retrieve different pieces of information at different points in time and in a different (6). This in turn leads to formation of (7) expectations about a firm's ESG (8) and therefore to different interpretations of (9) information. In other words, analysts' prior evaluations of specific ESG data can influence their subsequent evaluations of other ESG data, leading to (10) in judgements. For example, a prior assessment of a firm's (11) practices might affect an analyst's evaluation of product safety.

2. Please explain succinctly what does ESG stand for and the potential use(s) of ESG ratings. (10%)

II. Please translate the following paragraph into English. (18%)

在知識經濟的時代，企業從傳統的土地、廠房及生產設備等固定資產的製造經營型態，轉型為強調專利、品牌、顧客關係、服務等無形資產的知識密集產業導向，更增加對於無形資產評價之需求。無形資產評價過程需要結合跨領域的知識，其中包含智慧財產權、評價基礎知識、相關技術知識、產業分析、會計、財務、稅務等基本概念。

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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III. Please translate the following two paragraphs into Chinese. (50%)

1. A 2017 PwC report describing IT workforce trends states that there is a chronic shortage of job candidates with data science and analytics skills, and this will likely expand in the future. Of employers surveyed, 59% stated that data science and analytics skills will be required by all managers by 2020. However, only 23% of university leaders report that their graduates will have these skills. The PwC report recommends all accounting programs include foundational knowledge of data analytics and the data science process. This growing demand for professional accountants to have advanced IT knowledge and skills is well acknowledged by the Association to Advance Collegiate Schools of Business (AACSB). It is imperative that accounting degree programs integrate current and emerging accounting and business statistical techniques, data management, data analytics, and information technologies in the curricula.
2. The coronavirus pandemic in year 2020 has struck hard on the global economy. One way or another, 2021 is likely to be the year when the world transitions to the next normal. As executives take stock of what's just happened, and what's to come, they won't go far wrong by considering the effects of certain trends on the global economy, business, and society. First up in the next normal: "revenge shopping" as many consumers open their wallets for goods and services they've done without recently. Other trends to ponder—none traditionally associated with recessions—include startling growth in the number of new businesses, an incredible rise in productivity, permanent changes in consumer behavior, and the "bio revolution," which may soon create different mechanisms of production for 60 percent of the global economy's physical inputs. One thing's for sure: 2022 won't look anything like 2019.

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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請清楚列示計算過程並標示答案，未列示計算過程或答案標示不清楚者，將不予給分。(試題隨答案卷繳交)
若涉及會計準則適用時，均以目前適用之國際財務報導準則(IFRS)及國際會計準則(IAS)之規定為準。

第一題

甲公司在 X6 年底有一項在 10 年前取得並以成本模式衡量之投資性不動產(房屋)之帳面金額為\$450,000,000，X6 年度報導之稅後淨利為\$45,000,000，其中包括該項投資性不動產按直線法提列之折舊費用\$3,000,000。甲公司在各年度適用之公司所得稅率均為 20%。甲公司在 X5 年底之保留盈餘為\$520,000,000。

甲公司自 X7 年 1 月 1 日起將該投資性不動產變更為按公允價值模式衡量，該日之公允價值為\$750,000,000。估計該投資性不動產適用之房地合一所得稅稅率在各年度均為 20%。甲公司報導 X7 年度之稅後淨利為\$48,000,000。我國所得稅法對於投資性不動產並無得按公允價值模式衡量之規定，甲公司於報稅時對該投資性不動產仍繼續採用直線法提列折舊費用。

該投資性不動產在 X5 年初、X6 年初、X6 年底及 X7 年底之公允價值分別為\$710,000,000、\$735,000,000、\$750,000,000 及\$790,000,000。

甲公司在 X6 年及 X7 年發放股利之金額分別為\$30,000,000 及\$32,000,000。

甲公司在 X6 年出售一筆透過其他綜合損益按公允價值衡量之權益工具投資，該筆投資在 X5 年底的備抵評價利益為\$11,000,000，在 X6 年出售時另認列未實現評價利益\$800,000。

甲公司在 X7 年出售一筆透過其他綜合損益按公允價值衡量之債務工具投資，該筆投資在 X6 年底的備抵評價利益為\$900,000，在 X7 年出售時另認列未實現評價利益\$60,000。

我國所得稅法目前對於處分上述二筆投資所產生之證券交易所得稅均停徵。

試作：(25 分)

(一) 作甲公司在 X7 年 1 月 1 日變更該項投資性不動產衡量模式之分錄(須考量所得稅會計處理)。(10 分)

(二) 作甲公司在 X7 年底編製 X7 年與 X6 年度之比較保留盈餘表。(15 分)

第二題

A 公司於 X4 年底，因有減損跡象而作減損測試，此時四個現金產生單位部門(甲、乙、丙、丁)之相關資訊如下：

部門	甲	乙	丙	丁
部門資產之帳面金額	\$250,000	\$150,000	\$140,000	\$260,000
可回收金額	260,000	120,000	147,000	270,000

A 公司於 X4 年底另有商譽帳面金額\$500,000 及研發部門資產帳面金額\$40,000。A 公司基於減損測試目的，判定商譽對甲、乙、丙、丁部門之貢獻比例分別為 3/10、2/10、2/10 及 3/10。研發部門係支援甲、乙、丙、丁四個部門，以提高其生產力，A 公司基於減損測試目的，判定研發部門 X4 年底帳面金額可依據甲、乙、丙、丁部門於 X4 年底的帳面金額之相對比例，作為合理之分攤基礎。

假設甲、乙、丙、丁部門及研發部門的帳面金額均按直線法提列折舊且無殘值，X4 年底估計剩餘耐用年限均為 10 年。於 X5 年底，A 公司評估甲、乙、丙、丁部門之可回收金額分別為\$220,186、\$137,998、\$132,299 及\$220,998。於 X5 年底作減損測試時，A 公司基於減損測試目的，判定研發部門之帳面金額可依據甲、乙、丙、丁部門於 X5 年底的帳面金額之相對比例，作為合理之分攤基礎。

試作：計算 X5 年底 A 公司於產負債表上報導之研發部門及甲、乙、丙、丁部門之帳面金額。(25%) (比率計算至小數點以下 4 位，金額計算至元，元以下四捨五入)

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第三題

甲公司會計年度採曆年制，X2年度之綜合損益表如下：

銷貨收入		\$146,000
減：		
營業費用（含出售土地利益\$10,000，不含折舊費用）	\$65,000	
利息費用	12,800	
預期信用減損損失	4,000	
折舊費用	20,000	
交易目的金融資產之評價損失	<u>8,200</u>	(110,000)
稅前淨利		\$ 36,000
所得稅費用		<u>(9,000)</u>
本期淨利		<u>\$ 27,000</u>
其他綜合損失—確定福利計畫再衡量損失		(3,000)
其他綜合利益—透過其他綜合損益按公允價值衡量金融資產之評價利益		<u>2,500</u>
本期綜合淨利		<u>\$26,500</u>

營業費用中包含確定福利計畫費用\$16,000。

甲公司之會計政策係將利息支出之現金流量分類為營業活動現金流量。

甲公司X2及X1年底比較資產負債表中的相關資訊如下：

	X2年	X1年
應收帳款（淨額）	\$ 32,000	\$ 25,000
交易目的金融資產	55,000	61,000
存貨	22,000	26,000
透過其他綜合損益按公允價值衡量金融資產	35,000	30,000
遞延所得稅負債	2,000	2,400
應付帳款	16,000	19,000
預付費用	0	2,500
應付利息	6,000	9,000
淨確定福利負債	20,000	8,000
本期所得稅負債	1,000	0

註：我國上市櫃公司實務上以間接法編製營業活動現金流量時，係自稅前淨利開始調整相關之應調整收益費損項目及資產負債之變動數，並單獨列示IAS 7所要求須揭露之所得稅支出、利息支出等之現金流量項目，稱為改良式間接法。

試作：以改良式間接法編製甲公司X2年度之營業活動現金流量。(25分)

第四題

現行IAS 19對於確定福利計畫之會計處理規定係將計畫資產與確定福利義務以淨額列報為淨資產或淨負債，對於確定福利義務之精算損益及計畫資產之再衡量損益須立即認列於其他綜合損益。請評論此做法之優缺點？對於分析公司之財務狀況、經營結果及現金流量資訊時，應注意那些事項？(25%)

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第一題：選擇題 (12%)

1. ACC Company manufactures part BC101 used in several of its engine models. Monthly production costs for 1,090 units are as follows:

Direct materials	\$46,000
Direct labor	10,500
Variable overhead costs	32,500
Fixed overhead costs	<u>22,000</u>
Total costs	<u>\$111,000</u>

It is estimated that 6% of the fixed overhead costs assigned to BC101 will no longer be incurred if the company purchases BC101 from the outside supplier. ACC Company has the option of purchasing the part from an outside supplier at \$94.75 per unit. While the company accepts the offer from the outside supplier, what are the monthly avoidable costs (costs that will no longer be incurred) total?

- A) \$90,320 B) \$89,000 C) \$111,000 D) \$112,320

2. Jason Cleaners has been considering the purchase of an industrial dry-cleaning machine. The existing machine is operable for three more years and will have a zero disposal price. If the machine is disposed now, it may be sold for \$170,000. The new machine will cost \$360,000 and an additional cash investment in working capital of \$170,000 will be required. The new machine will reduce the average amount of time required to wash clothing and will decrease labor costs. The investment is expected to net \$130,000 in additional cash inflows during the first year of acquisition and \$290,000 each additional year of use. The new machine has a three-year life, and zero disposal value. These cash flows will generally occur throughout the year and are recognized at the end of each year. Income taxes are not considered in this problem. The working capital investment will not be recovered at the end of the asset's life.

Please answer the following questions. What is the net present value of the investment, assuming the required rate of return is 6%? Would the company want to purchase the new machine?

- A) \$264,290; yes B) \$243,489.592; yes C) \$(243,489.592); no D) \$(264,290); no

3. Materials used by SS Company in producing Division C's product are currently purchased from outside suppliers at a cost of \$10 per unit. However, the same materials are available from Division A. Division A has unused capacity and can produce the materials needed by Division C at a variable cost of \$8.50 per unit. A transfer price of \$9.50 per unit is negotiated and 30,000 units of material are transferred, with no reduction in Division A's current sales. How much would SS's total income from operations increase?

- A). \$45,000 B) \$120,000 C). \$60,000 D). \$150,000

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4. All of the following except one are examples of prevention costs

A). preventive maintenance B). operator training C). design engineering D). testing activities

第二題 (23%)

Sunbeam company purchases chairs from Sunnys, Inc., throughout the year. However, in anticipation of late summer and early fall purchases, Sunbeam ramp up inventories from May through August. Sunbeam is billed when chairs are ordered. Invoices are payable within 60 days. From past experience, Sunnys' accountant projects 20% of invoices will be paid in the month invoiced, 50% will be paid in the following month, and 30% of invoices will be paid two months after the month of invoice. The average selling price for per chair is \$450.

To meet demand, Sunnys increases production from April through July, because the chairs are produced a month prior to their projected sale. Direct materials are purchased in the month of production and are paid for during the following month (terms are payment in full within 30 days of the invoice date). During this period there is no production for inventory, and no materials are purchased for inventory.

Direct manufacturing labor and manufacturing overhead are paid monthly. Variable manufacturing overhead is incurred at the rate of \$7 per direct manufacturing labor-hour. Variable marketing costs are driven by the number of sales visits. However, there are no sales visits during the months studied. Sunnys, Inc., also incurs fixed manufacturing overhead costs of \$5,500 per month and fixed nonmanufacturing overhead costs of \$2,500 per month.

Projected Sales

May 80 units	August 100 units
June 120 units	September 60 units
July 200 units	October 40 units

Direct Materials and Direct Manufacturing Labor Utilization and Cost are listed in the following table:

	Units per chair	Price per Unit	Unit
Wood	5	\$30	board feet
Synthetic leather	6	5	yard
Direct manufacturing labor	5	25	hour

The beginning cash balance for July 1, 2020, is \$10,000. On October 1, 2019, Sunnys had a cash crunch and

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borrowed \$30,000 on a 6% one-year note with interest payable monthly. The note is due October 1, 2020. Using the information provided, you will need to determine whether Sunnys will be in a position to pay off this short-term debt on October 1, 2020.

Required:

1. Prepare a cash budget for Sunnys for the months of July through September 2020. (18%)
2. Suppose Sunnys is interested in maintaining a minimum cash balance of \$10,000. Will the company be able to maintain such a balance during all three months analyzed? Following the above demand and cash budget, what suggestion do you propose for Sunnys having a suitable cash management strategy. (5%)

第三題 (35%)

Chihnan Public Clinic is a free outpatient clinic for public assistance patients. Among other services, the clinic provides visiting nurses for elderly patients in their homes. A homemaker who cleans and performs other household tasks, accompanies each nurse. When the nurses are not visiting clients, they work at the office preparing for visits. When the homemakers complete their visits, they go home.

Each year, the clinic receives a budget allotment from the government. The government does not allow the clinic to spend more than this allotment and any unused budget after the fiscal year-end has lapsed cannot be carried forward to the following year. The clinic, in turn, allocates its budget among its various programs. The visiting nurse program was authorized (and spent) \$2,503,960 in 2019 and \$2,794,760 in 2020 as follows:

	<u>2019</u>	<u>2020</u>
Nurses	\$1,353,781	\$1,450,193
Homemakers	600,459	714,999
Medical supplies	181,973	214,018
Cleansing supplies	68,936	92,160
Transportation	90,678	111,438
Clinic general overhead	<u>208,133</u>	<u>211,951</u>
Total expenditure	<u>\$2,503,960</u>	<u>\$2,794,760</u>
Home visits	4,312	5,101
Average cost per home visit	\$580.7	\$547.9

The nursing staff received a 5% increase in salary one-third of the way through 2020. The homemakers did not receive an increase in wages in 2019 or in 2020. The prices of medical supplies increased about 2% during 2020 compared to 2019. The prices of cleaning supplies were relatively constant across the two years.

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Transportation is provided by the nurses, who are reimbursed \$6 per kilometer. The clinic's general overhead is allocated to programs on the basis of budgeted program salaries.

Required:

Andy Chen, the newly promoted general manager of the clinic, is going discuss the 2020 results with Betty Young, the head of the visiting nurse program. Andy would like to have your insight into the following respects:

- (1) How to evaluate the performance of the vising nurse program in 2020 with the information provided above? Provide a schedule showing your evaluation and comments on the 2020 results. How many patients should have been served in 2020 for \$2,794,760 if costs had been under control? (20%)
- (2) The number of visits reduced dramatically in the first quarter of 2020 due to the COVID-19 outbreak. Andy raised the question of why unused budget cannot be carryforward to the next period. Explain to Andy about the pros and cons of budget lapsing and what he can do to enjoy the benefits of the system while avoiding the undesirable consequences. (6%)
- (3) Andy just heard about participative budget and is evaluating the possibility of adopting such budgeting process. Explain to Andy what a participative budget is. What are the major advantages of participative budgets? What caution must be exercised in their use? (9%)

Write a memo to Andy Chen in response to his request. **Outline your response in bullet form or numbered points.**

第四題 (30%)

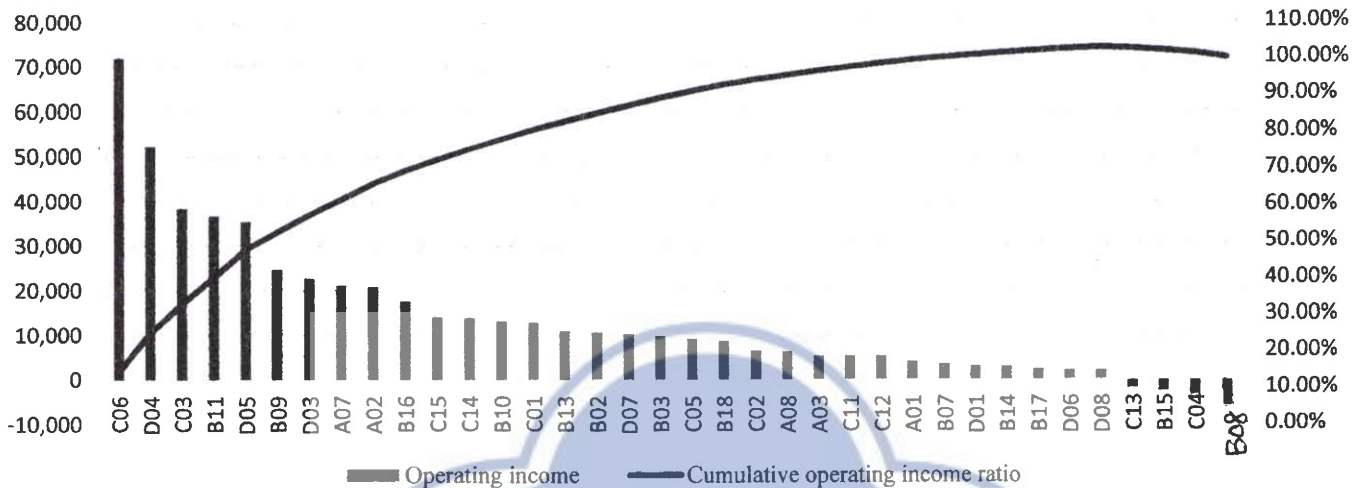
As product diversity and indirect costs increases, traditional costing system leads to inaccurate product and customer profit information. Activity-based costing (ABC) was introduced to refine the traditional costing system. Please answer the following questions related to ABC system:

1. Explain the relationship between value chain analysis and ABC system? (5%)
2. Explain how ABC system refines traditional costing system? (5%)

Guam food company was established in 2000. Its product categories are quite diverse, including alcoholic beverages, juices, pasta, and snacks, etc. After 10 years of stagnant growth and in order to solve the cost problems, the ABC system was implemented in 2019. The information generated by ABC system was available in 2020 as follows:

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Cumulative profitability for products in 2020



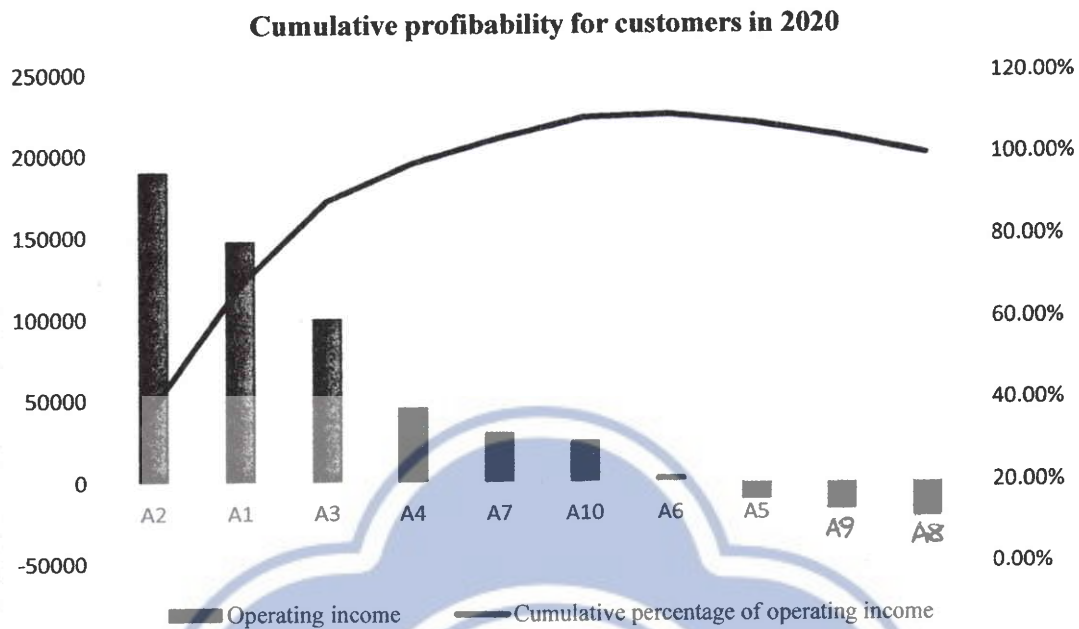
Top five products in operating profit

Product	Operating income	Revenue	Operating income ratio	Cumulative percentage of operating income
C06	\$70,000	\$320,000	21.88 %	18.42%
D04	50,000	400,000	12.50 %	31.58%
C03	38,000	425,000	8.94 %	41.58%
B11	37,500	250,000	15.00 %	51.45%
D05	36,000	150,000	24.00 %	60.92%

Bottom five products in operating profit

Product	Operating income	Revenue	Operating income ratio	Cumulative percentage of operating income
D08	\$2,000	\$125,000	1.60 %	102.86%
C13	-2,000	115,000	-1.74 %	102.47%
B15	-3,000	100,000	-3.00 %	101.93%
C04	-3,500	80,000	-4.38 %	101.22%
B08	-6,000	20,000	-30.00 %	100.00%

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Customer-profitability analysis for Guam Co., 2020

Customer	Operating income	Revenue	Operating income ratio	Cumulative percentage of operating income	Salesman
A2	\$190,000	\$787,500	24.13%	38.58%	George
A1	147,450	900,000	16.38%	68.51%	Mary
A3	100,000	390,000	25.64%	88.81%	John
A4	45,000	217,500	20.69%	97.95%	Patricia
A7	30,000	153,000	19.61%	104.04%	Robert
A10	24,645	132,000	18.67%	109.04%	Jennifer
A6	3,000	54,000	5.56%	109.65%	Michael
A5	-10,500	142,500	-7.37%	107.52%	Elizabeth
A9	-16,050	72,000	-22.29%	104.26%	James
A8	-21,000	78,000	-26.92%	100.00%	Linda

Required:

You work in the management accounting department of Guam Co. The CEO asks you to analyze the information above. Please provide the report to the CEO, including suggestions, reasons, and actions. (20%)

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 (請選擇最適的一個答案)(每題 1 分，共 13 分) 第一題至第三題
選擇題請在答案卡上作答，否則不予計分。

- Which of the following statements is correct concerning both an engagement to compile and an engagement to review a nonissuer's financial statements?
 - The accountant expresses no assurance on the financial statements.
 - The accountant should obtain a written management representation letter.
 - The accountant need not obtain an understanding of internal control.
 - The accountant must be independent in fact and appearance.
- According to rules issued under the Sarbanes-Oxley Act, which of the following nonaudit services is an accounting firm permitted to provide for an issuer audit client without impairing the accounting firm's independence?
 - Providing an expert opinion in order to advocate the client's interest in litigation.
 - Providing an expert opinion in order to advocate the client's position in a regulatory investigation.
 - Providing factual accounts in testimony explaining positions taken during the performance of any services provided to the client.
 - Providing legal services to the client in a foreign jurisdiction.
- Before accepting an audit engagement, a CPA should evaluate whether conditions exist that raise questions as to the integrity of management. Which of the following conditions most likely would raise such questions?
 - There are significant differences between the entity's forecasted financial statements and the financial statements to be audited.
 - The CPA will not be permitted to have access to sensitive information regarding the salaries of senior management.
 - There have been substantial inventory write-offs just before the year end in each of the past four years.
 - The CPA becomes aware of the existence of related party transactions while reading the draft financial statements.
- Which of the following factors most likely would be considered an inherent limitation to an entity's internal control?
 - The ineffectiveness of the entity's audit committee.
 - Collusion of employees in circumventing internal controls.
 - The lack of resources to monitor internal controls.
 - The complexity of the entity's electronic order processing system.
- Which of the following activities is not an element of a CPA firm's quality control system to be considered in establishing quality control policies and procedures?
 - Deciding whether to accept or continue a client relationship.
 - Selecting personnel for advancement who have the necessary qualifications.
 - Assessing a client's ability to establish effective internal controls.

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(D) Monitoring the effectiveness of professional development activities.

6. During an engagement to compile the financial statements of a nonissuer, an accountant becomes aware that management had stated land at appraised value and that, if GAAP had been followed, both the land account and stockholders' equity would have been decreased by \$1 million, a material amount. The accountant decides to modify the standard compilation report because management will not revise the financial statements. Under these circumstances, the accountant should
- (A) Issue either an adverse opinion or a qualified opinion, depending on materiality, because of the departure from GAAP.
 - (B) Add a separate paragraph to the accountant's report that restricts the distribution of the financial statements to "internal use only."
 - (C) Add a separate paragraph to the accountant's report that discloses the departure from GAAP and its effects on the financial statements.
 - (D) Add a separate paragraph to the accountant's report that explains the underlying purpose of recording assets at historical cost.
7. Mill, CPA, was engaged by a group of royalty recipients to apply agreed-upon procedures to financial data supplied by Modern Co. regarding Modern's written assertion about its compliance with contractual requirements to pay royalties. Mill's report on these agreed-upon procedures should
- (A) Disclaimer of opinion about the fair presentation of Modern's financial statements.
 - (B) List of the procedures performed (or reference thereto) and Mill's findings.
 - (C) Opinion about the effectiveness of Modern's internal control concerning royalty payments.
 - (D) Acknowledgment that the sufficiency of the procedures is solely Mill's responsibility.
8. Which of the following procedures would an auditor most likely perform to obtain evidence about the occurrence of subsequent events?
- (A) Verify inventory pledged under loan agreements by confirming the details with financial institutions.
 - (B) Inquire about the current status of transactions that were recorded on the basis of preliminary data.
 - (C) Compare the financial statements being reported on with those of the prior year.
 - (D) Trace information from shipping documents to sales invoices and sales journal transactions.
9. In searching for unrecorded liabilities, an auditor most likely would examine the
- (A) Cutoff bank statement for deposits recorded in the books, but not by the bank.
 - (B) Details of accounts receivable confirmations that are classified as "exceptions".
 - (C) Files of purchase requisitions for items ordered just before the year end.
 - (D) Receiving reports for items received before year end, but not yet recorded.
10. An auditor is using statistical sampling in testing whether cash disbursements were properly authorized. The sample results indicate that the sample rate of deviation plus the allowance for sampling risk exceeds the tolerable rate. Under these circumstances, the auditor most likely would reduce the

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- (A) Planned reliance on the prescribed internal control.
- (B) Assessed level of control risk.
- (C) Planned reliance on substantive tests.
- (D) Tolerable rate of deviations.

11. In assessing the tolerable rate of exceptions of a test of controls that was performed using statistical sampling, an auditor should consider that

- (A) Deviations from pertinent controls do not affect the risk of material misstatement in the accounting records.
- (B) Deviations from pertinent controls at a given rate ordinarily result in misstatements at a lower rate.
- (C) When the degree of assurance desired in a sample is high, the auditor should allow for a high level of sampling risk.
- (D) Increasing the number of items selected for the test of controls usually increases the tolerable rate of exceptions.

12. An auditor is selecting prenumbered purchase orders for testing an entity's internal control activities related to their proper approval before office equipment is ordered. The auditor is matching random numbers with the purchase order numbers to determine which purchase orders to inspect. If a random number matches a voided purchase order, the auditor ordinarily would replace the voided purchase order with another if the voided purchase order

- (A) Represents office equipment ordered and never received.
- (B) Has been properly voided in the normal course of business.
- (C) Represents office equipment ordered and canceled before being processed by the vendor.
- (D) Has been electronically deleted from the purchase order file.

13. Which of the following factors most likely would heighten an auditor's concern about the risk of fraudulent financial reporting?

- (A) The audit committee's approval of the initial selection of accounting principles.
- (B) A lack of competition in the entity's industry, accompanied by increasing profit margins.
- (C) Management's disclosure of unresolved litigation and contingent liabilities.
- (D) Year-end adjustments by the entity that significantly affect financial results.

第二題：選擇題 (請選擇最適的一個答案)(每題 2 分，共 36 分)

第 14 題到第 22 題，請根據下列資訊回答：

A 公司是一家台灣的 KY 控股公司，董事長是甲君。A 集團中有 A 公司、A1 公司等。A 集團的營運主體是 A1 公司，A 公司本身倒沒有進行多少營運行為，惟其存放大陸銀行之存款佔其總資產的百分比甚高，在 108 年底是 52%。A1 公司在大陸廈門，A 公司持有其 90% 股份，另 10% 的股份是在甲君手中。

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甲君個人另外成立 A 甲公司，A 甲公司向 B 銀行廈門分行借了 7 億元。B 銀行廈門分行肯借出這筆錢，是因為 A 甲公司提出 A1 公司機器設備，以及甲君所有的 A 公司股票當作抵押品之故。

109 年 2 月，A1 公司大部分的生產線已停工，用電量大幅減少。同年 3 月初，爆出甲君掏空 A 公司的消息。不久，A 甲公司存放於 B 銀行廈門分行的質押股票全數被提領一空。7 月，A1 完全停工，廠區內的機器設備則被 B 銀行搬光。

A 公司自 104 年起，股票在台灣上市交易，一直聘會計師乙君查核其一般目的財務報表，惟乙君於 109 年 8 月出具 109 年第二季財務報表查核報告前辭任，9 月底，乙君被金管會懲戒。

14. 有人主張 A 公司的內部控制不良，是因為：

- (A) 甲君私自成立 A 甲公司，不但沒有得到 A 公司董事會的允許，還動用 A1 公司的資產替 A 甲公司擔保，操守不佳。
- (B) 甲君既是 A 公司的董事長，卻另外成立 A 甲公司，而 A 甲公司可能幫助 A 公司拓展業務。
- (C) A 公司持有 A1 公司的股票，甲君亦持有 A1 公司的股票，造成交叉持股。
- (D) 甲君侵占 A 集團的資產。

15. 有人主張 B 銀行的內部控制不良，最可能的原因是：

- (A) 109 年 2 月，借款戶 A1 公司大部分的生產線已停工，用電量已大幅減少，但 B 銀行卻渾然不知，未及時抽銀根。
- (B) 109 年 3 月初，爆出甲君掏空 A 公司的消息，B 銀行雖知悉，但 A 公司究竟不是借款戶，所以沒有及時抽銀根。
- (C) B 銀行廈門分行雖握有 A 公司的股票，但竟在事發後全數被提領一空。
- (D) 109 年 7 月，A1 公司完全停工，B 銀行搬走 A1 公司廠區內的機器設備，支付租金，租用他公司的倉儲地放置機器。

16. 台端可不可以主張 A 甲公司的內部控制良好？

- (A) 可以，因為 A 甲公司不但沒有被甲君掏空，而且被甲君寵愛，取得甲君所控制 A1 公司的機器設備當作借款的抵押品。
- (B) 可以，因為 A 甲公司是甲君所創，而且還不受 A 公司節制。
- (C) 不可以，因為 A 甲公司遵循法令的目標可能達不成。
- (D) 不可以，因為 A 甲公司之成立沒有通過 A 公司的董事會。

17. 以下諸陳述與 A 公司的財務報表有關，正確者有哪幾項？

- I. A 公司需編製一般目的財務報表，並請會計師查核，以供不特定外部人使用。
- II. 一般目的財務報表即一般用途財務報表。

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<p>III. 我國「財務報導之觀念架構」SP1.1 所指出的報導目的，只有一般用途的財務報導，沒有特定用途的財務報導。</p> <p>IV. 每家公司在做特定決策時，實質上都應編製特定用途的財務報表，供特定內部人或外部人使用，A 公司也不例外。</p> <p>V. A 公司的運作採區塊鏈，故財務報表不可能不實。</p> <p>(A) I、II、III、IV、V (B) I、II、III、IV (C) I、III、IV、V (D) I、III、V</p> <p>18. 109 年 9 月底，金管會懲戒查帳會計師乙君，最可能的理由是：</p> <p>(A) A 公司 109 年第二季的財務報表不實。 (B) A 公司 108 年第四季財務報表的查核報告不實。 (C) A 公司 108 年第四季的財務報表不實。 (D) 以上均是。</p> <p>19. 金管會懲戒 A 公司查帳會計師乙君，理由可以是：</p> <p>(A) A1 公司的機器被挪用，舞弊發生，但乙君未參照審計準則公報第 74 號「查核財務報導對舞弊之責任」的規定，向主管機關舉報。 (B) A 甲公司向銀行超貸，屬於不法事項，但乙君未參照審計準則公報第 72 號「查核財務報表對法令遵循之考量」的規定，向主管機關舉報。 (C) 會計師乙君在承接 A 公司的委任時，因查核風險高而計收高額的查帳公費。 (D) 乙君查核 A 公司 108 年度財務報告，於 109 年 3 月底出具查核報告，對外公開，後於 109 年 7 月獲知 A 公司發生期後事項，但會計師並未對 108 年度查核報告採取適當行動，背離審計準則公報第 55 號「期後事項」的規定。</p> <p>20. 審計準則公報第 55 號「期後事項」要求會計師對已對外公開之前期報告採取適當行動，目的在：</p> <p>(A) 避免財務報表使用者信賴原財務報告。 (B) 避免財務報表使用者信賴原查核報告。 (C) 更正會計師在查核前期財務報告(已對外公開者)時之故意錯誤。 (D) 更正會計師於查核尚未公開的前期財務報告之疏失。</p> <p>21. 會計師乙君於查核簽證 A 公司 108 年財務報表時，將現金及銀行存款之存在性列為關鍵查核事項。下列與關鍵查核事項有關之陳述，正確者有幾項？</p> <p>I. 乙君與 A 公司治理單位溝通時，溝通之內容包括與現金及銀行存款之存在性有關之事項。</p>					

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II. 乙君從與 A 公司治理單位溝通之多個事項中，選出與現金及銀行存款之存在性有關之事項，顯示乙君認為該事項的風險頗高。

III. 乙君認為：對本期財務報表之查核而言，現金及銀行存款之完整性也是最難查核的事項之一。

IV. 乙君認為：對 A 公司而言，現金及銀行存款之存在性，是經營風險較高之領域。

V. 乙君認為：自己查核 A 公司的現金及銀行存款，其存在性是該查核個案審計風險較高之領域。

(A) 2 項

(B) 3 項

(C) 4 項

(D) 5 項全部

22. A 公司掏空案爆發後，甲君失聯，A 公司的管理階層易人，由丙君掌握 A 公司的經營權，丙君並擔任發言人。109 年 9 月，丙君責備乙君會計師未盡專業上應有之注意，同月，金管會亦懲戒乙君會計師，金管會懲戒會計師的理由，可能是：

(A) A 公司存放大陸銀行之存款，佔其總資產的 52%，雖然會計師發出函證，但對詢證函的控制不佳。換言之，雖乙君有執行查核程序，但所執行的查核程序非屬有效。

(B) 丙君宣稱乙君雖承諾要協助 A 公司調查，但承諾並未兌現。

(C) 丙君想知道 A 公司過去與銀行往來的情況，向乙君索取現金日報表，但開口要了三次，乙君都說沒有。

(D) 丙君懷疑乙君塗改手寫的工作底稿，塗改處雖有簽名，但工作底稿是會計師在業務上作成的文書，也不可以塗改。

第 23 題到第 31 題，請根據下列資訊回答：

丁君為高階公務員，擔任 C 機關之首長，得依據「各級政府機關特別費支用規定」報支特別費。C 機關中不同人士得報支之金額，如次頁表一所示，丁君得報支之金額，全年近百萬元。

某日，丁君赴 D 玩具店購買價值 3,010 元的樂高積木送外孫，支付振興券 3,000 元。網友在媒體報導的畫面中發現 D 玩具店在開立統一發票時，打上 C 機關的統一編號。此事曝光後，輿論譁然。丁君責備自己機關中有人多事，C 機關則說明是交際科的同仁事先把機關的統一編號給了 D 玩具店。

表一 C 機關各職級人員特別費金額

職級	每月金額/人	全年金額	人數
院長	79,100 元	949,200 元	1
副院長	44,200 元	530,400 元	1
政務委員	21,700 元	2,083,200 元	8
秘書長	39,700 元	476,400 元	1
副秘書長	19,500 元	468,000 元	2

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	發言人		21,700 元	260,400 元	1	
		合計		4,768 千元	14	

事發後不久，丁君接受媒體訪問，表示感謝網友發現這件糊塗事，讓他與同仁避免公款的不當運用。他說：振興券的使用，期間將屆，而到當天為止，民眾尚未使用的振興券，金額高達幾十億元，他是為了促銷振興券才用該券買玩具；至於 C 機關裡那個多事的人，不是別人，就是自己：如果自己當初不多事促銷振興券，就好了。C 機關補充說明，丁君並未動支特別費，已責成同仁更換發票。

23. 以下判斷 C 機關是何機關的諸陳述中，何者最為適當？

- (A) C 機關是立法院，因為根據表一只有立法院才設有兩位副秘書長。
- (B) C 機關是考試院，因為根據表一只有考試院院長才有這麼高額的特別費。
- (C) C 機關是監察院，因為政務委員與監察委員都是委員，監察委員是政務委員的尊稱。
- (D) C 機關是行政院，因為根據表一只有行政院才設有政務委員。

24. 承前題，判斷 C 機關是何機關，是否與審計有關？

- (A) 審計毫無關係，因為民間會計師不敢去查政府機關。
- (B) 與審計毫無關係，因為政府機關之職能分工，應屬政府會計之範疇，與內部控制無關；與內部控制無關，即與審計無關。
- (C) 能與審計有關，因為本案涉及機關之內部稽核，而可能適用審計準則公報第 72 號「採用內部稽核人員之工作」。
- (D) 與審計一定有關，因為進行審計工作前，要先辨認受查者是誰，當受查者不同時，組織文化不同，所需採行的審計程序也可能不同。

25. 審計可分為內部與外部兩類，前者由外部人進行，後者由內部人進行。以下四個陳述中，最適當者為：

- (A) 本案金額只有區區三千元，不可能也不應該有任何人發動審計權，不管內部審核或外部監督均不應有所動作，否則，嚴重違反重大性原則。
- (B) 本案可能同時涉及內部審計及外部審計。
- (C) 本案只可能涉及外部審計，由監察院會同主計人員進行。
- (D) 本案只可能涉及內部審計，由審計部人員擔負內部審核之責。

26. 本題表一之資料，係來自中華民國 109 年度 C 機關歲出計畫提要及分支計畫概況表。該表之格式如下：

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經資門併計

單位:新臺幣千元

工作計畫名稱及編號	3203010100 一般行政	預算金額	937,084
分支計畫及用途別科目	金額	承辦單位	說明

以下諸陳述中，何者錯誤？

- (A) 「經資門併計」的意思，是：本表列示經常門與資本門二者的情況。
 (B) 工作計畫的名稱，是「一般行政」。
 (C) 上表「一般行政」的金額是 937,084 千元，而表一的金額卻是 4,768 千元，二者不一致，必有錯誤。
 (D) 上述表格所描述的資訊，僅與 C 機關的歲出有關，會有另外的表格揭露 C 機關的歲入資訊。

27. 丁君赴 D 玩具店用振興券買積木送外孫，網友發現 D 玩具店在開立統一發票時，打上 C 機關的統一編號，輿論譁然。以下五陳述中，正確有幾項？

- I 輿論譁然有所不當，區區 3 千元，與 4,768 千元相較，不到 0.1%，不具重大性，何必大驚小怪。
 II 輿論譁然是媒體炒作，3 千元在特別費的限額內，不必大驚小怪。
 III 輿論譁然並無不當，因為很少看見如此疼愛孫輩的高官外祖父。
 IV 輿論譁然並無不當，因為一旦輸入 C 機關的統編，即表示最終支付此筆支出的人，不是丁君，而是政府機關。
 V 輿論譁然並無不當，因為 C 機關好開統編，再加上三倍券可能洗成現金，入私人口袋。

- (A) 2 項
 (B) 3 項
 (C) 4 項
 (D) 5 項全部

28. 下列有關發票之敘述，何者錯誤？

- (A) 發票為記帳憑證，會計人員憑以記帳。
 (B) 發票為原始憑證，不論組織記帳，是採用單式簿記或複式簿記，都需取得。
 (C) 查核人員不論查核收入或支出，都可能會查發票。
 (D) 查核人員查核發票，可以順查，也可以逆查。

29. 在「各級政府機關特別費支用規定」下，特別費的使用範圍，有：

- 1、贈送婚喪喜慶之禮金、奠儀、禮品、花籃(圈)、喜幛、輓聯、中堂及匾額等支出。
- 2、對本機關及所屬機關人員之獎(犒)賞、慰勞(問)及餐敘等支出。
- 3、對外部機關(即本機關及所屬機關以外之機關)、民間團體與有關人士等之招待、餽(捐)贈及慰問等支出。

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所以，有關購買玩具的支出能否報支特別費一事，以下諸陳述中何者最正確：

- (A) 送給家人的積木是禮品，符合上述第一類支出，故能用特別費來報支。
- (B) 上述三類支出每類均有「等」字，故能用特別費來報支。
- (C) 只有少數送給公務員的禮品，才可能動用特別費來報支。
- (D) 若上述三類使用範圍中，有「積木」字樣，則能報支特別費，而目前的使用範圍並無「積木」字樣。

30. 有關能否動用公款報支購買積木的判斷，以下諸陳述中何者最正確？

- (A) C 機關能在公務預算報支，因 C 機關已取得開立該機關統編之統一發票。
- (B) C 機關能在公務預算報支，因 C 機關已取得開立 D 玩具店統編之統一發票。
- (C) C 機關能否在公務預算報支，繫於 C 機關所取得的發票是否為表一所列人士消費之發票，只要是其本人之消費，而非收集所得他人消費之發票，均可在公務預算報支。
- (D) C 機關能否在公務預算報支，與丁君究竟是使用振興券或現金來支付，並無關係。

31. 查核人員在查核企業的支出時，在下列情況中，最難發現者，是：

- (A) 發票沒有抬頭。
- (B) 使用他人提供的發票報銷。
- (C) 發票上沒有清楚註明支出的用途或案據。
- (D) 經手人既未取得統一發票又未取得收據，而是自己開具收支證明單，說明不能取具之原因。

第三題：選擇題 (請選擇最適的一個答案)(每題 3 分，共 21 分)

32. Casa Royale, Inc., a public company, retains Ying and Company CPA to audit its financial statements and internal control. Howard Smythe, the partner in charge of the audit, drafted the following unmodified audit report:

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Report of Independent Registered Public Accounting Firm (Comment a)

To the shareholders and the board of directors (Comment b) of Casa Royale, Inc.

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Casa Royale, Inc. (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 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all respects (Comment c), 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

We also have audited, in accordance with standards of the Public Company Accounting Oversight Board (United States) ("PCAOB") the Company's internal control over financial reporting as of December 31, 20X7, based on Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and our report dated February 12, 20X8 expressed an unqualified opinion.

Basis for Opinion (Comment d)

These financial statements are the responsibility of the Company's management. Our responsibility is to express reasonable assurance (Comment e) 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 generally accepted auditing standards (Comment f). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of all (Comment g) 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

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 the audit committee and that: (1) relate to accounts that are material (Comment h) 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.

Ying and Company CPAs (Comment i)

Phoenix Arizona

(Comment j)

Respond as to the accuracy of the following comments made by a QC review partner of the audit report:

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Reviewer's Comments	Comment Is Correct (yes or no)
a. The report should not include the word "Registered."	
b. The report must also be addressed to management.	
c. The report should say in "all material respects."	
d. The basis for opinion section should precede the opinion section.	
e. "Reasonable assurance" should be replaced by "an opinion."	
f. "Generally accepted auditing standards" should be replaced by "the standards of the PCAOB."	
g. "All" should be replaced by "material."	
h. "Accounts that are material" should be replaced by "accounts or disclosures that are material."	
i. "Ying and Company" should be replaced with "Howard Smythe," the engagement partner.	
j. The report should include a statement of when the firm began serving as the corporation's auditor.	

Which of the following responses is not correct?

- (A) Comment *a* is correct because the term "registered" is not necessary.
- (B) Comment *b* is correct because management determines the audit fees and makes auditor selection and retention decisions.
- (C) Comment *d* is not correct because opinion section should precede the opinion section.
- (D) Comment *e* is correct because the terms "reasonable assurance" and "an opinion" are interchangeable in the audit reports.

33. Thomas Gilbert and Susan Bradley formed a professional corporation called "Financial Services Inc. — A Professional Corporation," each taking 50% of the authorized ordinary shares. Gilbert is a CPA and a member of the AICPA. Bradley is a Chartered Property Casualty Underwriter (CPCU). The corporation performs auditing and tax services under Gilbert's direction and insurance services under Bradley's supervision.

One of the corporation's first audit clients was Grandtime Company. Grandtime had total assets of \$600,000 and total liabilities of \$270,000. In the course of his examination, Gilbert found that Grandtime's building, with a carrying value of \$240,000, was pledged as collateral for a 10-year term note in the amount of \$200,000. The client's financial statements did not mention that the building was pledged as collateral for the 10-year term note. However, as the failure to disclose the lien did not affect either the value of the assets or the amount of the liabilities, and his examination was satisfactory in all other respects, Gilbert rendered an unmodified opinion on Grandtime's financial statements. About two months after the date of his opinion, Gilbert learned that an insurance company was planning to loan Grandtime \$150,000 in the form of a first-mortgage note on the building. Realizing that the insurance company was unaware of the

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existing lien on the building, Gilbert had Bradley notify the insurance company of the fact that Grandtime's building was pledged as collateral for a term note.

Shortly after the events described above, Gilbert was charged with several violations of professional ethics. Which of the following is not an ethical implication of Gilbert's acts that was in violation of the AICPA *Code of Professional Conduct*?

- (A) Gilbert may be in violation of the Integrity and Objectivity Rule which requires that a member be free of conflicts of interest in rendering professional services. The insurance aspects of the business might be considered incompatible if Gilbert was making recommendations concerning insurance coverage and selling insurance to the same firms. Also, the firm may be in violation of the Commissions and Referral Fees Rule.
- (B) Gilbert's expression of an unmodified opinion on Grandtime's financial statements which did not disclose a material lien on the building asset is a violation of both Compliance with Standards Rule and the Accounting Principles Rule. The Compliance with Standards Rule provides that a member shall comply with appropriate standards when performing professional services. The third standard of reporting for audits states that "informative disclosures are to be regarded as reasonably adequate unless otherwise stated in the report." Since there was no disclosure of the business lien in the financial statements, Gilbert should have qualified his opinion. The Accounting Principles Rule requires that a member shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles if such statements contain any departure from an accounting principle promulgated by a body designed by Council to establish such principles. Generally accepted accounting principles, published by a body designated by Council, require disclosure of assets pledged as collateral for loans.
- (C) Having Bradley inform the insurance company of the prior lien on Grandtime's building is a violation by Gilbert of the Confidential Client Information Rule of the *Code*, which enjoins a member from violating the confidential relationship between himself and his client without consent of the client. The lien should have been disclosed in Gilbert's report on Grandtime's statements, but it may not be disclosed by him independently to a third party unless the client agrees to such disclosure. However, the rule may be interpreted to preclude a CPA from correcting a previous error—in this case expressing an opinion that the financial statements were prepared in accordance with generally accepted accounting principles even though in fact they were not.
- (D) One major auditing concern is that an auditor has a financial interest in a commercial corporation which performs insurance services. Under certain circumstances this is allowed, provided such interest is not material to the corporation's stockholders' equity, and the member's interest in and relation to the corporation is solely that of an investor. Certainly Gilbert's 50% interest is material to Financial Services, Inc., and Gilbert's status is not that of an investor. In this respect Gilbert is in violation of the Form of Organization and Name Rule.
34. Auditors often observe the counting of their clients' inventories. You are working in the area of inventory with a new assistant on the audit of Jilco Inc. The assistant has the following questions concerning inventory and the observation of inventory. Your reply to his questions can be either "Yes" or "No."
- With strong internal control, may Jilco Inc.'s inventory count be performed during the year rather than at year-end?
 - Jilco Inc. has inventory at many locations. Do we need to be present for the inventory count at all locations?
 - Should I document all my test counts in the working papers?
 - Am I correct that our observation of the counting of the inventory primarily addresses the existence of inventory, but not the completeness of the count?

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- e. Is it correct that, because Jilco Inc. manufactures one product, direct labor and overhead ordinarily become a part of the inventory costs?
- f. Should Jilco's inventory be valued at the lower of standard cost or net realizable value?
- g. Is it safe to assume that any inventory items present as "consigned in" should not be included in the client's ending inventory?
- h. When I take test counts of inventory items, do my test counts eliminate the need for Jilco Inc. personnel to count those items again?
- i. Do I need to count all items in Jilco Inc.'s ending inventory?
- j. At the completion of the count, should I leave Jilco Inc. personnel with a copy of all my inventory test counts to help assure inventory accuracy?

Suppose X = the number of "Yes" in your reply and Y = the number of "No" in your reply, then $|X - Y| = ?$

- (A) 0
(B) 2
(C) 4
(D) 6

35. During your audit of Miles Company, you prepared the following bank transfer schedule:

MILES COMPANY
Bank Transfer Schedule
December 31, 20X1

Check Number	Bank Accounts		Amount	Date Disbursed		Date Deposited	
	From	To		Books	Bank	Books	Bank
2020	1st Natl.	Suburban	\$32,000	1/4	1/5	12/31	1/3
2021	1st Natl.	Capital	21,000	12/31	1/4	12/31	1/3
3271	2nd State	Suburban	6,700	1/3	1/5	1/3	12/30
0659	Midtown	Suburban	5,500	12/30	1/5	12/30	1/3

Which checks involve a kiting?

- (A) Check No. 2020 and No. 2021
(B) Check No. 3217 and No. 0659
(C) Check No. 2021 and No. 0659
(D) Check No. 2020 and No. 3217

36. Nancy Howe, your staff assistant on the April 30, 20X2, audit of Wilcox Company, was transferred to another audit engagement before she could complete the audit of unrecorded accounts payable. Her working paper, which you have reviewed and are satisfied is complete, appears below:

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Wilcox Company Unrecorded Accounts Payable April 30, 20X2			M-11
Invoice Date	Vendor and Description	Amount	
	Hill & Harper—unpaid legal fees at Apr. 30, X2 (See lawyer's letter at M-4)	1000	y
Apr.1,X2	Drew Insurance Agency—unpaid premium at year-end on fire insurance for period Apr. 1, X2-Mar. 31, X3 (See insurance broker letter at J-1-1). Payment made on May 7, 20X2.	1800	y
Apr.30,X2	Mays and Sage, Stockbrokers—advice for 100 shares of Madison Ltd. common stock (settlement date May 7, X2)	2125	- y
	Lane Company—shipment received Apr. 30, X2 per receiver no. 3361 and included in Apr. 30, X2, physical inventory; invoice not yet received (amount is per purchase order)	5863	- y
		10788	-
y-Examined document described.			
In my opinion, the \$10,788 adjustment includes all material unrecorded accounts payable.			
			N.A.H. May 29, X2

What is your proposed adjusting entry for the unrecorded accounts payable of Wilcox Company at April 30, 20X2 (assuming these amounts are material and do not consider income tax)?

(A) Marketable Securities	2,125	
Cost of Goods Sold	5,863	
Insurance Expense	1,800	
Professional Fees Expense	1,000	
Accounts Payable		10,788

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(B) Marketable Securities	2,125	
Inventory	5,863	
Insurance Expense	1,800	
Professional Fees Expense	1,000	
Accounts Payable		10,788
(C) Marketable Securities	2,125	
Purchase	5,863	
Prepaid Insurance	1,650	
Insurance Expense	150	
Professional Fees Expense	1,000	
Accounts Payable		10,788
(D) Marketable Securities	2,125	
Cost of Goods Sold	5,863	
Prepaid Insurance	1,650	
Insurance Expense	150	
Professional Fees Expense	1,000	
Accounts Payable		10,788

Please use the following information to answer Questions 37-38:

You are the senior auditor-in-charge of the July 31, 20X0, audit of Reliable Auto Parts, Inc. Your newly hired staff assistant reports to you that she is unable to complete the four-column proof of cash for the month of April 20X0, which you instructed her to do as part of the consideration of internal control over cash. Your assistant shows you the working paper that she has prepared. Your review of your assistant's work reveals that the dollar amounts of all the items in her working paper are correct. You learn that the accountant for Reliable Auto Parts, Inc., makes no journal entries for bank service charges or note collections until the month following the bank's recording of the items. In addition, Reliable's accountant makes no journal entries whatsoever for NSF checks that are redeposited and cleared. Your assistant's working paper appears below:

RELIABLE AUTO PARTS, INC.				
Proof of Cash for April 20X0				
July 31, 20X0				
	Balance 3/31/X0	Deposits	Checks	Balance 4/30/X0
Per bank statement	\$71,682.84	\$61,488.19	\$ 68,119.40	\$ 65,051.63
Deposits in transit:				
At 3/31/X0	2,118.18			(2,118.18)
At 4/30/X0		4,918.16		4,918.16
Outstanding checks:				
At 3/31/X0	(14,888.16)		14,888.16	
At 4/30/X0			(22,914.70)	22,914.70
Bank service charges:				
March 20X0	(22.18)		22.18	
April 20X0			(19.14)	19.14
Note receivable collected by bank 4/30/X0		18,180.00		18,180.00
NSF check of customer L. G. Waite, charged back by bank 3/31/X0, redeposited and cleared 4/3/X0	(418.19)	418.19		
Balances as computed	<u>58,472.49</u>	<u>85,004.54</u>	<u>60,095.90</u>	<u>108,964.45</u>
Balances per book	59,353.23	45,689.98	76,148.98	28,894.23
Unlocated difference	<u>\$ (880.74)</u>	<u>\$39,314.56</u>	<u>\$(16,053.08)</u>	<u>\$ 80,071.22</u>

Suppose you have prepared a corrected four-column proof of cash (as shown below) for Reliable Auto Parts, Inc., for the month of April 20X0.

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RELIABLE AUTO PARTS, INC.
Proof of Cash for April 20X0
July 31, 20X0

	Balance 3/31/X0	Deposits	Checks	Balance 4/30/X0
Per bank statement	\$71,682.84	\$61,488.19	\$ 68,119.40	\$ 65,051.63
Deposits in transit:				
At 3/31/X0	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>
At 4/30/X0		4,918.16		4,918.16
Outstanding checks:				
At 3/31/X0	(14,888.16)	<i>e</i>	<i>f</i>	<i>g</i>
At 4/30/X0	<i>h</i>		<i>i</i>	<i>j</i>
Bank service charges:				
March 20X0	(22.18)		22.18	
April 20X0			(19.14)	19.14
Note receivable collected by bank 4/30/X0	<i>k</i>	<i>l</i>	<i>m</i>	<i>n</i>
NSF check of customer L. G. Waite, charged back by bank 3/31/X0, redeposited and cleared 4/3/X0	(418.19)	418.19		
Balances as computed	58,472.49	85,004.54	60,095.90	108,964.45
Balances per book	59,353.23	45,689.98	76,148.98	28,894.23
Unlocated difference	\$ (880.74)	\$39,314.56	\$ (16,053.08)	\$ 80,071.22

37. What is the sum of $a + b + c + d$?

- (A) -\$2,118.18
- (B) \$2,118.18
- (C) \$0
- (D) \$4,236.36

38. What is the sum of $f + g + i + j$?

- (A) -\$22,914.70
- (B) -\$8,026.54
- (C) \$14,888.16
- (D) \$37,802.86

第四題：(20分)

You are required to complete a standard unmodified opinion audit report issued for an audit of a private US company for the fiscal year ended on December 31, 2020. Begin by specifying the eight parts of the report, and then fill in the underlined empty contents of each part properly. (20 points)

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• *Report title.*

• *Audit Report address.*

To the _____

• _____ section

(Heading) _____

We _____ the financial statements of USA Corporation, which comprise the balance sheet as of December 31, 2020 and the related statements of income, changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements.

_____, the accompanying financial statements _____, in all _____ respects, the financial position of USA Corporation as of _____, and the results of its _____ and its _____ for the year then ended in accordance with _____ in the United States of America.

• _____ section.

(Heading) _____

We _____ our audit in accordance with _____ generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are _____ of the company and have fulfilled our other _____ responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the _____ we have obtained is _____ and _____ to provide a basis for our _____.

• *Management's Responsibility section.*

• *Auditor's Responsibilities section.*

• *Signature and Address of Audit Firm.*

• *Audit Report Date.*

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第五題：選擇題 (每題 2 分，共 10 分)

1. The main reason that CPAs are prohibited to charge professional fees based on the outcome of engagements is to help CPAs maintain:
 - (A) independence
 - (B) technical standards
 - (C) objectivity
 - (D) confidentiality.

2. Which of the following is not a commonly used test of details of balances procedures for financial instruments accounts?
 - (A) Physical inspection of the securities or derivative contracts
 - (B) confirmation with the broker-dealer
 - (C) verify proper classification in the footnotes as level 1,2, or 3 fair value estimates
 - (D) Review minutes and loan agreements for any restrictions on cash.

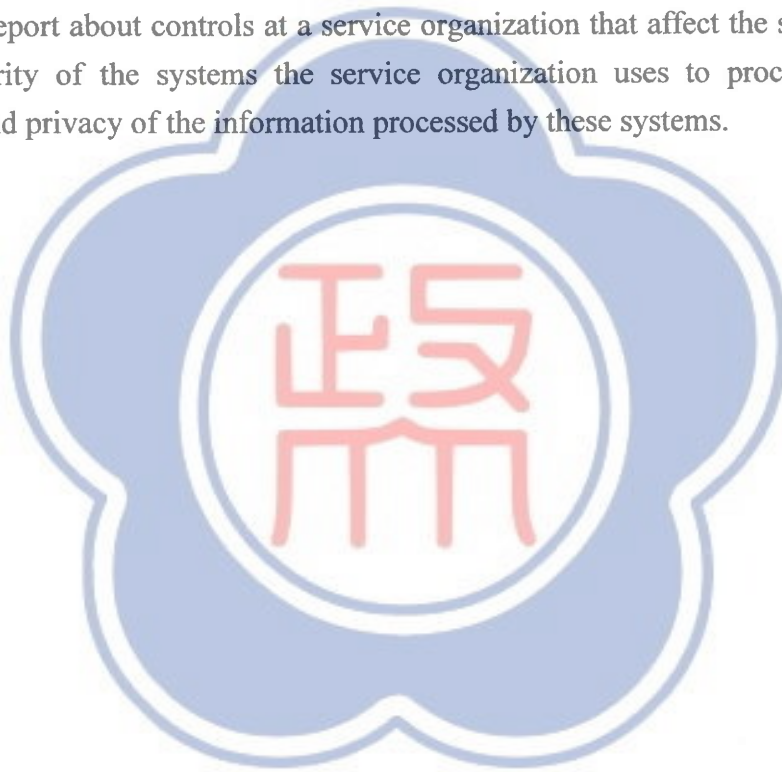
3. Which of the following audit procedures is not commonly used to search for contingent liabilities?
 - (A) Inquire of management (orally and in writing) about the possibility of unrecorded contingencies.
 - (B) Review the minutes of directors' and stockholders' meetings for indications of lawsuits or other contingencies.
 - (C) Review for contingent liabilities performed at the beginning and the end of the audit.
 - (D) Analyze legal expense for the period under audit, and review invoices and statements from legal counsel for indications of contingent liabilities.

4. Which of the following is an accurate statement regarding presentation and disclosure?
 - (A) Auditors generally set the risk as low that all required information may not be completely disclosed in the footnotes.
 - (B) Audit tests performed in earlier audit phases provides sufficient appropriate evidence about contingent liabilities and subsequent events.
 - (C) Auditors do not conduct tests of controls related to disclosures when the initial assessment of control risk is below maximum.
 - (D) In completing the audit phase, auditors evaluate whether the overall presentation of the financial statements and related footnotes complies with accounting standards.

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5. Regarding the reports on controls at service organizations (SOC Reports), which of the following statements is not true?

- (A) An SOC 1 report, Report on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting, is intended to meet the needs of user entities and their auditors.
- (B) SOC 1 Reports are used to plan and perform audits of the user entity's financial statements by user auditors.
- (C) The SOC 1 guidance for service auditors and the guidance for user auditors are both in the attestation standards.
- (D) SOC 2 Reports report about controls at a service organization that affect the security, availability, and processing integrity of the systems the service organization uses to process users' data and the confidentiality and privacy of the information processed by these systems.



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、測驗題部分 (40分)

- 本測驗題為單一選擇題，請選出一個正確或最適當的答案，複選作答者，該題不予計分
- 共20題，每題2分

- 若所得稅法於去年二月間通過調降稅率之修正，將結算申報之期限修改為5月16日至6月30日；若新法無特別規定，根據一般租稅法原則，去年所得稅申報之應納稅額(前者)與申報期限(後者)應根據下列何者？
 - 均根據修正前規定
 - 均根據修正後規定
 - 前者根據修正前規定、後者根據修正後規定
 - 前者根據修正後規定、後者根據修正前規定
- 根據稅捐稽徵法罰則規定可處以徒刑者，下列何者錯誤？
 - 納稅義務人拒絕稅捐稽徵機關或財政部賦稅署指定之調查人員調查
 - 代徵人以詐術或其他不正當方法匿報、短報、短徵或不為代徵稅捐
 - 扣繳義務人以詐術或其他不正當方法匿報、短報、短徵或不為扣繳稅捐
 - 納稅義務人以詐術或其他不正當方法逃漏稅捐
- 根據稅捐稽徵法之規定，財政部或經其指定之稅捐稽徵機關，對重大欠稅案件或重大逃漏稅捐案件經確定後，得公告其欠稅人或逃漏稅捐人姓名或名稱與內容；此處所謂之確定，並不包括下列何種情形：
 - 經稅捐稽徵機關核定之案件，納稅義務人未依法申請復查者
 - 經訴願決定，納稅義務人依法向高等行政法院提起行政訴訟者
 - 經行政訴訟判決，納稅義務人未向司法院大法官會議請求解釋者
 - 經行政訴訟判決，納稅義務人並向司法院大法官會議請求解釋者
- 財政部或經其指定之稅捐稽徵機關，對重大逃漏稅捐案件經確定後，是否可公告逃漏納稅人姓名或名稱與內容？
 - 得公告，不須經得當事人之同意
 - 得公告，但須經得當事人之同意
 - 不論當事人是否同意，因屬個人隱私故不得公告
 - 由監察機關決定是否得公告
- 我國境內某甲公司投資海外避稅天堂國家英屬維京群島設立百分之百持股之子公司某乙，乙公司只是紙上公司，並無辦公場所，甲公司銷售貨物與美國客戶丙公司，實際上由甲公司直接出貨交付丙公司，但在交易合約安排上，則由甲公司銷售與乙公司，再由乙公司銷售與丙公司，使銷售利潤歸屬乙公司。請問下列敘述何者錯誤？
 - 本案屬於合法租稅規劃，租稅法應尊重納稅者私法契約自由原則
 - 本案屬於租稅規避行為，應調整補稅
 - 本於實質課稅原則，乙公司實質上並未從事銷售之經濟活動，故本案應認為實質上交易關係存在

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於甲公司與丙公司之間					
(D) 本案乙公司之銷售利潤，應視為甲公司銷售行為之利潤，應直接歸屬於甲公司之所得課稅					
6	按「房地合一」課稅制度計算個人房屋、土地交易之課稅所得時，如未提示因取得、改良及移轉而支付之費用者，稽徵機關依法應如何計算其費用？				
(A) 得按房地成交價額5%計算					
(B) 依財政部公告各地區房屋評定現值之一定比例					
(C) 依時價核定					
(D) 不得認列					
7	下列何項費用不得自薪資收入中減除？				
(A) 職業專用服裝費					
(B) 進修訓練費					
(C) 職業上往返之交通費					
(D) 職業上工具支出					
8	「居住者」之下列何項所得，依法須併入綜合所得總額合併申報納稅？				
(A) 出售102年取得之土地所產生之交易所得新臺幣100萬元					
(B) 取得某公司贈與之財產新臺幣100萬元					
(C) 該年度取得出版社之稿費收入新臺幣10萬元					
(D) 統一發票中獎獎金新臺幣200萬元					
9	下列那些稅目有重購退稅之規定？①綜合所得稅 ②營利事業所得稅 ③地價稅 ④土地增值稅⑤遺產贈與稅				
(A) ①②③④					
(B) ①③④⑤					
(C) ②④⑤					
(D) ①④					
10	加值型及非加值型營業稅法所稱保稅區包括那些？①物流中心 ②軟體科技園區 ③科學工業園區④農業科技園區				
(A) ①②③④					
(B) ②③④					
(C) ①③④					
(D) ①②					
11	某公司進口貨物經海關核定之完稅價格為新臺幣 5,000,000 元，進口稅捐新臺幣 1,000,000 元，商港服務費新臺幣 200,000 元，貨物稅新臺幣 1,200,000 元，其營業稅額為新臺幣多少元？				
(A) 250,000					
(B) 300,000					
(C) 360,000					

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(D) 370,000 元					
12 被繼承人之配偶依民法規定主張「配偶剩餘財產差額分配請求權」者，納稅義務人未於稽徵機關核發稅款繳清證明書或免稅證明書之日起多久內？給付該請求權金額之財產予被繼承人之配偶者，稽徵機關應於前述期間屆滿之翌日起多久內，就未給付部分追繳應納稅捐？					
(A) 1 年；5 年					
(B) 1 年；2 年					
(C) 6 個月；5 年					
(D) 6 個月；2 年					
13 有關我國遺產稅及贈與稅現行稅率結構之敘述，下列何者正確？					
(A) 兩者皆為單一稅率10%之設計					
(B) 兩者皆採超額累進三級稅率之設計					
(C) 前者採單一稅率10%、後者採超額累進三級稅率					
(D) 前者採超額累進三級稅率、後者採單一稅率 10%					
14 張大同於108 年11 月因病過世，生前已預立遺囑，並委由王律師為遺囑執行人。王律師依張大同所立遺囑，將部分遺產遺贈與媳婦林小芬（假設不違反關於特留分之規定），其餘遺產由配偶曾美麗與獨子張小同共同繼承。依遺產及贈與稅法規定，本件遺產稅之納稅義務人為下列何者？					
(A) 王律師					
(B) 曾美麗與張小同					
(C) 曾美麗與張小同、林小芬					
(D) 王律師、曾美麗、張小同與林小芬					
15 某甲有3 名子女皆於108 年結婚，若甲分別在子女結婚時各贈與每人新臺幣200 萬元；又甲在108 年10月贈與妻子新臺幣400 萬元，則甲108 年依法應繳納新臺幣多少贈與稅？					
(A) 8 萬元					
(B) 18 萬元					
(C) 38 萬元					
(D) 78 萬元					
16 依土地稅法第 9 條相關之規定，所稱自用住宅用地，不包括下列那一項條件？					
(A) 土地所有權人或其配偶、直系親屬於該地辦竣戶籍登記					
(B) 無出租或供營業用之住宅用地					
(C) 土地上之建築改良物屬土地所有權人或其配偶、直系親屬所有					
(D) 都市土地面積未超過3 公畝部分					
17 依所得稅法規定，營利事業之總機構在中華民國境外，而有中華民國來源所得者，其境內外之營利事業所得，應如何課徵營利事業所得稅？					
(A) 僅境內所得課稅，境外所得免稅					
(B) 僅境外所得課稅，境內所得免稅					

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- (C) 境內及境外所得應合併課徵營利事業所得稅
(D) 全屬免稅所得
- 18 外國之事業、機關、團體、組織，在中華民國境內無固定營業場所，銷售電子勞務予境內自然人，在何種條件下應向主管稽徵機關申請稅籍登記及報繳營業稅？
- (A) 月銷售額達新臺幣48萬元
(B) 月銷售額逾新臺幣48萬元
(C) 年銷售額達新臺幣48萬元
(D) 年銷售額逾新臺幣48萬元
- 19 有關租稅規避行為之敘述，下列何者錯誤？
- (A) 納稅義務人為獲得租稅利益，濫用法律形式安排，規避課稅要件之該當，以達成與交易常規相當之經濟效果，為租稅規避
(B) 納稅義務人濫用私法上法律形式的行為，以進行租稅規避，該私法上行為在私法上仍然有效
(C) 稽徵機關得否認納稅義務人之濫用法律形式之行為，而按交易常規依法予以調整
(D) 租稅規避行為，並未違反法律，僅屬於鑽法律漏洞行為，故應受私法上契約自由原則以及善意信賴保護原則之保護
- 20 申請行政救濟之案件是否受理，應優先考慮下列何項原則？
- (A) 實質課稅原則
(B) 新法優於舊法原則
(C) 程序不符實體不究原則
(D) 實體從舊程序從新原則

二、問答題 (共計 60 分)

<一> 陳先生領有中華民國國民身分證並在台中市設有戶籍，自民國 95 年起赴日本留學畢業後，便定居日本工作，民國 102 年度及 103 年度在台灣居留天數僅有 40 天及 34 天，常年繳交日本國民健保，社會保險及日本所得稅。陳先生於 102 年 6 月至 103 年 8 月間利用日本電腦系統登入甲市集國際資訊股份有限公司(以下簡稱甲公司)拍賣網站平台，主要銷售日本虛擬遊戲貨幣及 LINE 貼圖，進貨來源為日本超商或電器行，係採用現金或刷卡方式付款。買受人於甲拍賣網站平台下單並完成付款，陳先生則於甲平台悄悄話留言或 LINE 傳送商品序號給買受人。陳先生所屬稽徵所函請甲公司提供陳先生於 102 年 6 月至 103 年 8 月間拍賣交易資料，並函請陳先生提供網路拍賣交易明細及拍賣交易所使用之金融機構帳戶，存摺供核共核，計 102 年 6 月至 103 年 8 月間網路拍賣金額 37,731,750 元，核定銷售額 35,935,000 元($37,731,750 \div 1.05$)補徵營業稅 1,796,750 元($35,935,000 \text{ 元} \times 5\%$)並按所漏營業稅額 1,796,750 元處 1 倍罰鍰。

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相關條文 [稅捐稽徵法]

第 44 條

(第 1 項)營利事業依法規定應給予他人憑證而未給予，應自他人取得憑證而未取得，或應保存憑證而未保存者，應就其未給予憑證、未取得憑證或未保存憑證，經查明認定之總額，處百分之五罰鍰。但營利事業取得非實際交易對象所開立之憑證，如經查明確有進貨事實及該項憑證卻由實際銷貨之營利事業所交付，且實際銷貨之營利事業已依法處罰者，免予處罰者(第 2 項)前項處罰金額最高不得超過新台幣 1 佰萬元。

行為時 (民國 102 年度及 103 年度)[加值型及非加值型營業稅法]

第 1 條

在中華民國境內銷售貨物或勞務及進口貨物，均應依本法規定課徵加值型或非加值型之營業稅。

第 2 條

營業稅之納稅義務人如下：

- 一、銷售貨物或勞務之營業人
- 二、進口貨物之收貨人或持有人
- 三、外國之事業、機關、團體、組織，在中華民國境內無固定營業場所者，其所銷售勞務之買受人。但外國國際運輸事業，在中華民國境內無固定營業場所而有代理人者，為其代理人。
- 四、第 8 條第 1 項第 27 款、第 28 款規定之農業用油、漁業用油有轉讓或移作他用之人。但轉讓或移作他用之人不明者，為貨物持有人。

第 3 條第 2 項前段

提供勞務予他人，或提供貨物與他人使用、收益，以取得代價者，為銷售勞務。

第 4 條第 2 項

有左列情形之一者，係在中華民國境內銷售勞務：

- 一、銷售之勞務係在中華民國境內提供或使用者。
- 二、國際運輸事業自中華民國境內載運客、貨出境者。
- 三、外國保險業自中華民國境內保險業承保再保險者。

第 7 條第 2 款

下列貨物貨勞務之營業稅稅率為零：……二、與外銷有關之勞務，或在國內提供而在國外使用之勞務。

第 45 條

營業人未依規定申請營業登記者，除通知限期補辦外，處 1 千元以上 1 萬元以下罰鍰；逾期仍未補辦者，得連續處罰。

第 51 條第 1 項第 1 款

納稅義務人，有下列情形之一者，除追繳稅款外，按所漏稅額處 5 倍以下罰鍰，並得停止其營業：一、未依規定申請營業登記而營業者。

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行為後[(即 105 年 12 月 28 日公布、106 年 5 月 1 日施行)加值型及非加值營業稅法]

第 2 條之 1

外國之事業、機關、團體、組織在中華民國境內無固定營業場所，銷售電子勞務予境內自然人者，為營業稅之納稅義務人，不是用前條第 3 款規定。

請問：

1. 我國營業稅是採「屬人主義」及「屬地主義」(6分)
陳先生是否屬於「在中華民國境內無固定營業場所之外國事業機關、團體、組織」?(2分)本件營業稅納稅義務人?(2分)本件陳先生系爭勞務行為是在境內提供或在境外提供?(2分)(共計 12 分)
2. 陳先生所在稽徵機關依行為時營業稅法第 2 條第 1 款及第 4 條第 2 項規定，核認本件陳先生系屬中華民國境內銷售勞務之營業人，應依營業稅法規定辦理營業登記及報繳營業稅。請說明你的看法，是贊成或是反對，並說明贊成或反對的理由。(2分)
3. 什麼是「實體從舊」原則?(4分)陳先生所在稽徵機關補徵營業稅有無違反「實體從舊原則」?贊成的理由為何?反對的理由為何?(2分)

<二> 請依相關稅法規定回答下列問題(40分)

1. 在什麼情形下，核課期間是 5 年?(6分)在什麼情形下，核課期間是 7 年?(6分)目前哪些稅目僅屬於 5 年核課期間，請舉例二種稅目(4分)
2. 98 年 1 月 21 日修正公布之遺產及贈與稅法第 7 條增定第 1 項第 3 款規定「死亡時贈與稅尚未核課」之情形，得以受贈人為納稅義務人，請問該規定得追溯適用?理由為何?(4分)若前揭遺產及贈與稅法第 7 條第 1 項第 3 款規定公布生效前，稽徵機關尚未發單課徵贈與稅之案件，依稅捐稽徵法相關規定，被繼承人生前尚未繳納之稅捐義務，並未因其死亡而消滅依法應由誰，於被繼承人遺有財產之範圍內繳納之(5分)
3. 甲公司會計經理及該公司簽證會計師教唆會計人員虛列薪資及虛報交際費，請依稅捐稽徵法規定，說明以下情形：
 - (1) 簽證會計師及會計經理可能被處以何種處罰?(5分)
 - (2) 甲公司可能受何種處罰?(5分)
 - (3) 甲公司董事長請教你，在該管稽徵主管機關尚未調查前，應如何補救，才得以免罰?(5分)

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。