

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月11日(五) 第一節
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一、閱讀測驗 (20%)

以下文章擷取自某學術論文並經些許改編，請仔細閱讀並於下列問題中選出最適合的答案。

< 1 >

A major goal of firms investing in corporate social responsibility (CSR) is to improve their reputation. Most firms now disclose information on their CSR performance to make it more visible to stakeholders. CSR disclosure can be seen as a signaling tool that provides additional information to stakeholders for attending to information asymmetry. Firms that make considerable efforts in the CSR area have an incentive to provide voluntary information about these attempts and, thus, distinguishing themselves from bad CSR performers. However, firms with a poor performance have the incentive not to issue a report or make less disclosure.

< 2 >

CSR disclosure can also be considered as a communication tool, since it answers numerous stakeholder demands and firms use this medium to report in line with their key stakeholders' expectations. Using this communication instrument, companies are able to represent themselves in a **self-laudatory** way by reporting about their efforts in doing good. Such self-presentation via CSR disclosure allows firms to construct a certain social identity in order to be regarded as socially responsible. This identity construction process involves managers of an organization impressing desired images on their stakeholders. Thus, CSR disclosure can be understood as an impression management and identity construction strategy. By interacting with stakeholders via CSR disclosure, firms can convey certain desirable and favorable impressions. This could influence people's perceptions of the company in a positive way, thus leading to an enhanced reputation.

< 3 >

Besides arguments why CSR disclosure could influence corporate reputation positively, there are also some ____ (1) ____ opinions. Critics of CSR disclosure claim that even if such disclosure responds to stakeholders' demands, this is potentially achieved at the shareholders' expense. These critics ____ (2) ____ that investment in CSR can be seen as a waste of resources. This could mean that if on average stakeholders have this negative association with CSR disclosure and see investment in such a kind of disclosure as a waste of resources, CSR disclosure would not be seen as a positive signal. Instead, stakeholders could get the impression of a poor distribution of financial resources. This circumstance could lead to no reputation improvement or even reputation erosion.

< 4 >

Another explanation of CSR disclosure having no effects on corporate reputation is the existing uncertainty about the ____ (3) ____ of such disclosure. Since CSR reporting is voluntary, the reports are not required to be verified by auditors. Hence, managers are able to give the information they provide a more positive ____ (4) ____ . Thus, stakeholders could have doubts and would not be easily influenced by the issuance of a CSR report and the information provided there. This again leads to the result that the issuance of CSR reports would have no impact

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on reputation.

< 5 >

Socio-political theory suggests that social and political pressure lead managers of poorly performing firms to disclose more to legitimize their organization's actions. _____, _____.

< 6 >

Finally, non-professional stakeholders (like consumers, employees, and the general public) could simply not know that a firm publishes a CSR report or be ___(5)___ with the amount of information provided in such reports. This stakeholder group can also demonstrate other information needs than professional stakeholders like financial analysts or institutional investors and, thus, respond differently to CSR reporting. While firms might tend to cater to professional stakeholder groups, the issuance of CSR reports might not have any impact on non-professional groups and no improvement of their assessments of corporate reputation would arise.

1. The word "laudatory" is closest in meaning to

- a. praiseworthy
- b. disciplinary
- c. defensible
- d. conscious

2. What is the appropriate word for (1)?

- a. general
- b. opposing
- c. strong
- d. subjective

3. What is the appropriate word for (2)?

- a. conjecture
- b. identify
- c. resolve
- d. argue

4. What is the appropriate word for (3)?

- a. credibility
- b. readability
- c. comprehensiveness
- d. prominence

5. What is the appropriate word for (4)?

- a. conclusion
- b. slant

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<p>c. feedback d. influence</p> <p>6. What is the appropriate word for (5)? a. associated b. concerned c. confused d. overwhelmed</p> <p>7. Please put the following sentences in a correct order to complete paragraph < 5 >.</p> <p>① one might expect that the issuance of a CSR report would have no impact on reputation ② in other words, if CSR disclosure is perceived by stakeholders as a tool for self-promotion to gain public favor and as acting in a self-serving manner for putting the firm in a better position ③ it could have no impact on the attractiveness of an organization ④ if stakeholders get the impression that CSR disclosure is issued to lessen public pressure by fulfilling their expectations rather than to provide information about an actually good CSR performance</p> <p>a. ② → ① → ④ → ③ b. ④ → ① → ② → ③ c. ④ → ③ → ② → ① d. ② → ④ → ③ → ①</p> <p>8. What is the reason why CSR reports would have no impact on reputation? a. Stakeholders have no sufficient confidence in firms. b. CSR reports are not mainly prepared for stakeholders. c. Firms with poor performance intend to fool stakeholders. d. None of the above.</p> <p>9. Why might CSR reports not have any impact on non-professional stakeholders? a. Non-professional stakeholders do not care about CSR. b. Non-professional stakeholders' needs are not placed in top priority by firms. c. Non-professional stakeholders are more difficult to please than professional stakeholders. d. None of the above.</p> <p>10. Which of the following descriptions about this article is true? a. Whether CSR reports have any effect on non-professional stakeholders is a resolved question. b. The author thinks CSR reports do not affect corporate reputation. c. The purpose of poorly performing firms to issue CSR reports may be to legitimize their actions. d. None of the above.</p>					

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<p>二、請就第一大題閱讀測驗文章中第<1>段到第<4>段的內容，寫一段 200 字以內的英文摘要(切勿直接引用文章中的文句)。(20%)</p> <p>三、中翻英。請將以下中文段落翻譯成通順且合理的英文 (20%)</p> <p>大多數主流專業人士（醫師、律師、會計師等）認為專業不會被人工智慧取代。這主張通常是基於兩項假設：一是認為電腦無法做出判斷，沒有創造力，也沒有同理心，二是認為，提供專業服務必然需要這些能力。這些想法是基於我們所謂的「人工智慧謬誤」（AI fallacy），也就是認為機器唯一能打敗專業人士的方法，就是去模仿這些專業人士的工作方式。這種想法的錯誤，在於忽略了以下事實：龐大的處理能力、大數據及傑出的演算法，這些要素結合在一起之後，早已打敗了專業人士。</p> <p>四、英翻中。請將以下英文段落翻譯成通順且合理的中文 (40%)</p> <ol style="list-style-type: none"> 1. Business leaders have rightly focused on the most urgent issues regarding Covid-19, such as the safety of their employees and customers, and the security of their supply chains. The critical next step is to try to keep cash flowing by managing near-term revenue and expenses. Companies that successfully navigated prior crises pursued near-term cash-flow strategies that were both radically generous with customers and partners — and thoughtfully aggressive with near-term revenue and expenses management. 2. Fair value proponents argue that historical costs of assets on a company's balance sheet often bear little relation to their current value. However, even under historical cost accounting, financial institutions are ultimately forced to report any permanent decrease in the market value of their loans and securities, albeit more slowly and in larger lumps than under fair value accounting. Most bank executives resist such write-downs, arguing that the impairment of a given loan or mortgage-backed bond is only temporary. 					
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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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 (25分)

甲公司以零售價法估計 X2 年底存貨，甲公司 X2 年底帳上記載及相關資訊如下：

	成本	零售價
期初存貨	\$ 400,000	\$ 588,000
進貨	6,000,000	8,400,000
進貨運費	180,000	
進貨折扣	120,000	
進貨退出	280,000	420,000
淨加價		480,000
淨減價		220,000
銷貨收入(總額)		7,200,000
銷貨折讓		60,000
銷貨退回		120,000
員工折扣		160,000
正常損耗		106,000
異常損耗	180,400	326,000

會計師在查核上述資訊時發現以下事項：

1. 甲公司於 X2 年中以 \$400,000 出售一筆存貨予文山公司，成本為 \$255,000，雙方約定甲公司將於 X3 年初以 \$420,000 買回該筆存貨。甲公司將該筆交易記載為銷貨交易。
2. 甲公司於 X2 年底向供應商進貨 \$180,000，該商品可以零售價 \$260,000 出售，交易條件為起運點交貨且甲公司於起運點取得商品之控制，甲公司需負擔運費 \$3,000。該批商品於年底時已經自供應商運出，但因甲公司尚未收到，故帳上並未記錄其進貨及運費。

試作：(成本比率計算至小數點以下 4 位；存貨成本金額計算至元)

- (一) 以傳統零售價法計算甲公司 20X2 年底應列報於資產負債表之存貨金額。(15 分)
- (二) 評論上述以傳統零售價法估計期末存貨金額之缺點。(10 分)

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第二題 (25分)

甲電力公司於 X1 年 12 月 31 日興建完工一座核電廠並啟用，投入之建造總成本為 10.2 億元，估計耐用年限 30 年，無殘值，且屆時拆除該電廠及恢復環境生態預計將發生成本 1.5 億元。

甲公司於 X2 年及 X3 年度列報之淨利金額分別為 1.13 億元及 1.26 億元。

甲公司於 X4 年底提列折舊前發現，公司自始並未作認列該核電廠之除役負債準備之分錄。X4 年底由於環保法令修改，甲公司估計拆除該核電廠及恢復環境生態之成本將增加至 1.8 億元。

甲公司 X1、X2、X3、X4 年底與該電廠相關之除役負債準備適用之利率分別為 5%、5%、6%、7%。

三十年期之複利現值因子 (利率分別為 5%、6%、7%) 如下：

$$p_{30, 0.05} = 0.231377$$

$$p_{30, 0.06} = 0.174110$$

$$p_{30, 0.07} = 0.131367$$

試作：(金額計算至元)

- (一) 計算 X2 及 X3 年正確之淨利金額。(10 分)
- (二) X4 年底於提列折舊前發現錯誤時應作之更正分錄。(5 分)
- (三) X4 年底應作之折舊及除役負債相關分錄。(10 分)

第三題 (25分)

甲公司於 X0 年 10 月 1 日透過仲介向木柵公司承租一棟建築物，租賃期間自 X1 年 1 月 1 日至 X5 年 12 月 31 日止，每年租賃給付為 \$1,000,000，於每年年底支付。木柵公司將於 X1 年 1 月 1 日將該建築物交付甲公司使用。

除了上述每年租賃給付外，甲公司於 X0 年 10 月 1 日簽訂租賃合約時須立即支付 \$150,000 之租賃給付給木柵公司，作為該租賃之履約擔保。若甲公司未履約，該筆款項並不退還，該筆給付亦不能折抵租賃期間之租賃給付。

甲公司於 X0 年 10 月 1 日簽訂租賃合約時支付仲介商佣金 \$50,000。

該租賃隱含利率並非容易確定，甲公司之增額借款利率為每年 5%。

試作：(金額計算至元)

- (一) 甲公司於 X1 年 12 月 31 日與該租賃相關之分錄。(5 分)
- (二) 假設稅法規定，企業(承租人)係於支付租賃給付時(包含開始日前所支付者)及佣金支出時，將該等給付列報為課稅所得之減除。當企業(承租人)回收租賃資產之帳面金額時所流入之經濟效益將予課稅。甲公司預期於將回收該租賃資產並清償租賃負債之各期間所適用之稅率均為 20%。計算甲公司於 X1 年 1 月 1 日及 X1 年 12 月 31 日帳上應有與該租賃相關之遞延所得稅資產或遞延所得稅負債之金額。(10 分)
- (三) 說明上述認列遞延所得稅資產或遞延所得稅負債所依據之會計準則規定及其產生對遞延所得稅資訊報導之缺點。(10 分)

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第四題 (25分)

甲公司於 X1 年 1 月 1 日以公允價值 \$2,400,000 購入乙公司流通在外普通股 1,000,000 股之 10%，分類為透過其他綜合損益按公允價值衡量之金融資產。

乙公司於 X1 年度發放普通股每股現金股利 \$2，X1 年度之綜合淨利為 \$500,000，本期淨利為 \$600,000。X1 年 12 月 31 日及 X2 年 1 月 1 日乙公司普通股每股公允價值均為 \$28。

乙公司於 X2 年度發放普通股每股現金股利 \$2.5，X2 年度之綜合淨利為 \$700,000，本期淨利為 \$550,000。甲公司於 X2 年 12 月 31 日以每股公允價值 \$31 購入乙公司普通股 200,000 股 (占乙公司流通在外普通股之 20%)，並開始對乙公司具重大影響。

X2 年 1 月 1 日及 X2 年 12 月 31 日乙公司可辨認資產及負債之淨公允價值分別為 \$25,000,000 及 \$28,000,000。其中只有一項機器設備之帳面金額與公允價值有差異，其餘乙公司之可辨認資產及負債之公允價值皆與帳面金額一致。該機器於 X2 年 1 月 1 日之帳面金額為 \$1,000,000，剩餘耐用年限為 5 年，以直線法提列折舊，無殘值。該機器於 X2 年 1 月 1 日及 X2 年 12 月 31 日之公允價值分別為 \$1,100,000 與 \$1,070,000。

乙公司於 X3 年度發放普通股每股現金股利 \$1.8，X3 年度之綜合淨利為 \$180,000，本期淨損為 \$450,000。X3 年 12 月 31 日乙公司普通股每股公允價值為 \$29。甲公司評估對乙公司之投資於 X3 年 12 月 31 日之可回收金額為 \$8,550,000。

試作：

(一) 甲公司 X2 年度與投資乙公司之所有相關分錄。(10 分)

(二) 甲公司 X3 年度與投資乙公司之所有相關分錄。(15 分)

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 (10%)

Beta Corp. is planning the 2022 operating budget. Average operating assets of \$1,800,000 will be used during the year and unit selling prices are expected to average \$100 each. Variable costs of the division are budgeted at \$40 per unit, while fixed costs are set at \$300,000. The company's required rate of return is 18%.

Required:

- (A) The division manager receives a bonus of 50% of residual income. What is his anticipated bonus for 2022, assuming he achieves the 20% ROI from sales? (5%)
- (B) If there is another branch company to jointly utilize one-third of Beta's operating assets in 2022, Beta's sales volume will decrease to 3,000 units. What is the new ROI for joint utilization of operating assets? (5%)

第二題 (24%)

Robert Inc. desires to buy a new foundry equipment for newly developed models which are required for their R&D staffs. They have received three proposals from suppliers. These three proposals have same costs for initial investment in equipment. However, the purchasing department struggles to find a supplier willing to offer a 10% discount for initial investment in equipment of proposal C. Other information on each proposal is as follows:

	Proposal A	Proposal B	Proposal C
Initial investment in equipment	\$90,000	\$90,000	?
Annual cash increase in operations:			
Year 1	80,000	45,000	90,000
Year 2	10,000	45,000	0
Year 3	45,000	45,000	0
Salvage value	0	0	0
Estimated life	3 years	3 years	1 year

The company uses straight-line depreciation for all capital assets.

Required:

- (A) Compute the payback period, net present value, and accrual accounting rate of return with initial investment, for each proposal. Use a required rate of return of 14%. (15%)
- (B) Rank each proposal 1, 2, and 3 using each method separately. Which proposal is best? Why? (5%)
- (C) Accountant Mary argues that we should consider original cost of an old equipment, initial working capital investment, and depreciation cost, as well as after-tax cash flow from operations when evaluating component of net-initial-investment cash flows for proposals. Do you agree her opinion? Why? (4%)

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第三題 (15%)

The XYZ Company produces four products – XX, YY, ZZ, and BB by a joint production process. During October, joint costs of production totaled \$400,000. The company treats product BB as a byproduct that can be sold for \$6 per unit at split-off point by incurring disposal costs of \$1 per unit. No joint cost is to be allocated to the byproduct. There were 100 units of BB on October 1. In October, 2,000 units of byproduct BB were produced and 800 units were sold. Products XX, YY, and ZZ are further refined and then sold. XYZ uses the FIFO inventory flow assumption to cost the products. Assume no beginning or ending work-in-process inventory. Data related to October are as follows:

	XX	YY	ZZ
Beginning inventory in units	200	400	500
Units sold	1,800	4,000	6,300
Units produced	2,000	4,000	6,000
Separable processing costs	\$50,000	\$80,000	\$150,000
Selling price per unit	\$100	\$80	\$60

Required: (Consider each situation independently.)

- (A) If XYZ Company allocates the joint costs to main products using the NRV (net realizable value) method and accounts for the byproduct using the production method, what is the ending inventory cost for product YY?
- (B) If each product could be sold immediately at the split-off point for the following selling price: XX, \$70; YY, \$65; and ZZ, \$36. The units produced remain unchanged whether the company processes the products further beyond the split-off point or not. Please ignore the units sold above. No matter whether the company sells product XX, YY, and ZZ at the split-off point or after further processing, all of the output could be sold.
 - (1) Which of the main products should XYZ Company sell at the split-off point to maximize operating income? Support your answer with computations.
 - (2) Suppose the \$150,000 cost of ZZ's separable processing includes \$38,000 of allocated fixed costs, and the facilities that would be used to further process ZZ have an alternative use to generate revenues of \$20,000 and variable costs of \$5,000. What effect would selling product ZZ at the split-off point have on the company's operating income instead of selling it after further processing?

第四題 (18%)

The Nature Corporation produces a wide variety of fruit vinegars. One of its popular products is FV-ABC, a mixture of direct materials - Fruit A, Fruit B, and Fruit C. The standard mix for producing a single batch of FV-ABC is as follows:

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<u>Fruit</u>	<u>Standard quantity</u>	<u>Standard unit cost</u>
A	90	\$ 10
B	270	\$ 8
C	140	\$ 6

Work-in-process inventories are insignificant and can be ignored. Changing the standard mix of direct material quantities does not significantly affect the overall end product. The total direct materials yield variance for January is \$19,500 unfavorable. The actual quantities and costs of the materials purchased and placed in production during January were as follows (There was no beginning direct materials inventory.):

<u>Fruit</u>	<u>Actual quantity purchased and used</u>	<u>Actual cost</u>
A	38,000	\$ 402,800
B	102,000	\$ 775,200
C	60,000	\$ 354,000

Required:

- (A) How many batches of FV-ABC were produced during January? (5%)
- (B) Compute the total direct materials mix variance for January, indicating whether the variance is favorable or unfavorable. (5%)
- (C) According to your analysis, comment on the results of variance analysis and recommend possible ways for the company's future improvement. (8%)

第五題 (33%)

Tech Toys produces electronic toys for children and young adults. Chips are crucial components for toys that feature light, sound, and motion. However, the global chip shortage after the Covid-19 pandemic causes concern for numerous products and business, including the toy industry, and has been squeezing supply from electronics to white goods to toys. The situation is compounded by competition for the limited supply between electronics manufactures and automakers. 91% of chip manufacturing is based in Asia, mostly in Taiwan and South Korea. With the bulk of chip production concentrated in a handful of suppliers, analysts warn that the shortage is likely to last throughout 2022 and even into 2023 as production problem continue to bite. Unfortunately, it seems likely that toy companies will be at the back of the queue when it comes to sourcing chips, behind tech giants like Apple and car manufacturers, partly because they can't compete on price and partly because they lack their collective clout when it comes to securing supplies. For example, one of the world's biggest chipmakers – Taiwan Semiconductor Manufacturing Company – has prioritized Apple and cars.

Tech Toys manufactures the products in a factory located in China and ships the products to the retailers in the U.S. and Europe. The company has run just in time from sourcing, production, to delivering for almost two decades. The production process of Tech Toys consists of two basic operations. In the first operation, plastic

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pieces are molded in the plastics department. These pieces are then transferred to the assembly department, where direct materials are added after some assembly has been done. For example, plastic pieces of the toy are put together, then the electronic parts are added, and finally some details are painted on the sides and back. The direct materials, including chips, are added in the assembly department when the process is 75% complete.

Data for the assembly department for January 2022 are as follows. Beginning inventory is 80% complete and ending inventory is 25% complete.

Beginning inventory costs (in thousands) for the assembly department:

Transferred in	\$4,000
Direct materials	2,000
Conversion costs	1,600
Total cost	<u>\$7,600</u>

Costs (in thousands) incurred in the assembly department during current period:

Transferred in	\$36,000
Direct materials	18,000
Conversion costs	16,000
Total cost	<u>\$70,000</u>

Physical units in the assembly department:

Units in beginning inventory	2,000
Units started this month	18,000
Total units completed and transferred out	14,800
Normal spoilage	1,000 (100% complete)
Abnormal spoilage	1,000 (100% complete)

Required:

- (A) Choose a process costing method for the assembly department. Explain your choice and describe its pros and cons. Prepare journal entries for the work of January 2022 using the method you choose. (23%)
- (B) Jerry Wang is the founder of Tech Toys and is now the chairman of the board. He is concerned about the global chip shortage and wondering why the chipmakers can't make more and why there aren't more chipmakers as there is a huge demand for chips in the foreseeable future. He also would like to know how to deal with the chip shortage and other global issues facing companies like Tech Toys in 2022. Write a memo to Jerry Wang discussing the issues he is concerned and would like to know, together with your recommendations and suggested actions to the top management (in bullet points or numbered lists). You are encouraged to provide real-life business examples anywhere appropriate in the memo. (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、測驗題部分 (30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
- 共15題，每題2分

- 依110年12月17日總統公布修正後稅捐稽徵法第41條規定，納稅義務人以詐術或其他不正當方法逃漏稅捐者，個人逃漏稅額在新台幣_____ a _____以上，營利事業逃漏稅額在新台幣_____ b _____以上者，處一年以上七年以下有期徒刑，併科新台幣一千萬元以上一億以下罰金。
 (A) a:1,000萬元、b:1,000萬元
 (B) a:5,000萬元、b:5,000萬元
 (C) a:1,000萬元、b:5,000萬元
 (D) a:1,000萬元、b:10,000萬元
- 依110年12月17日經總統公布之修正稅捐稽徵法第28條第1項規定，因適用法令，認定事實、計算或其他原因之錯誤，致溢繳稅款者，納稅義務人得自繳納之日_____ c _____年內提出具體證明，申請退還；但因可歸責於政府機關之錯誤，致溢繳稅款者，其退稅請求權自繳納之日起_____ d _____年間不行使而消滅：
 (A) c:5年、d:5年
 (B) c:10年、d:10年
 (C) c:10年、d:15年
 (D) c:15年、d:15年
- 依110年12月17日經總統公布之修正後稅捐稽徵法第43條教唆或幫助逃漏稅者，除處3年以下有期徒刑外，併科罰金新台幣_____萬元以下。
 (A) 50
 (B) 100
 (C) 150
 (D) 200
- 依照110年12月17日經總統公布之修正後稅捐稽徵法第49條之1明定檢舉獎金核發標準，應以每案罰百分之_____，最高額新台幣_____萬元為限。
 (A) 10、240
 (B) 20、480
 (C) 30、500
 (D) 35、600
- 依110年12月17日經總統公布之修正後稅捐稽徵法第20條規定，滯納金加徵率由每逾2日修正為每逾_____日按滯納數額加徵1%
 (A) 6
 (B) 5
 (C) 4
 (D) 3

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- 6 依現行遺產及贈與稅法規定，在下列何種情況下，得以受贈人為納稅義務人？
- (A) 贈與人以書面向稅務稽徵機關表示拒絕繳納
 (B) 贈與人以書面約定由受贈人繳納
 (C) 贈與人死亡時，贈與稅尚未核課
 (D) 受贈人比贈與人還富有
- 7 遺贈土地申報公告現值以哪一天為準？
- (A) 法院判決日
 (B) 遺贈人死亡日
 (C) 訂約日
 (D) 受理申報機關收件日
- 8 下列哪一項應課徵贈與稅？
- (A) 王某某贈與前妻(已辦妥離婚登記手續)現金800萬元
 (B) 女兒結婚時，父母給女兒嫁妝99萬元
 (C) 捐贈政治大學現金100萬元
 (D) 支付在美國留學兒子學費及生活費100萬元
- 9 營業人出租財產收取之押金，應如何計算銷售額？
- (A) 按年
 (B) 按季
 (C) 按月
 (D) 按周
- 10 假設①關稅完稅價格②關稅③貨物稅則進口應徵貨物稅之貨物，其營業稅應如何計算？
- (A) $(①+②) \times$ 營業稅稅率
 (B) $(①+③) \times$ 營業稅稅率
 (C) $(②+③) \times$ 營業稅稅率
 (D) $(①+②+③) \times$ 營業稅稅率
- 11 依所得稅法現行規定，境內居住者出售下列何種財產的交易所得時，應併入綜合所得總額？
- (A) 104年以前購入之房屋
 (B) 110年取得之上市上櫃有價證券
 (C) 105年1月1日以後取得之房地
 (D) 經中央主管機關認可之文化藝術事業，在中華民國境內拍賣活動之文物或藝術品
- 12 依所得稅法規定，非中華民國境內之居住之個人，於110年10月1日出售105年以後購入之房地，持有期間超過5年者，其適用稅率為若干？
- (A) 45%
 (B) 35%
 (C) 20%
 (D) 15%

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- 13 依所得基本稅額條例規定，申報110年度綜合所得稅時，計算個人基本所得額，係以綜合所得淨額為基準，下列何者非加計項目？
- (A) 申報綜合所得稅時，已列舉之非現金捐贈
 (B) 出售上市櫃公司股票之證券交易所所得
 (C) 採28%分開計稅之股利及盈餘
 (D) 出售私募基金受益憑證之所得
- 14 甲與配偶在110年之個人稿費及演講鐘點費收入分別為25萬元及8萬元，請問其申報110年綜合所得稅時，此部分所得合計在新台幣多少元內免稅？
- (A) 33萬元
 (B) 36萬元
 (C) 26萬元
 (D) 18萬元
- 15 依所得稅法營利事業適用盈虧互抵之規定，下列敘述何者錯誤？
- (A) 申報扣除年度及虧損年度均需有會計師簽證
 (B) 申報扣除年度或虧損年度需有會計師簽證
 (C) 申報扣除年度及虧損年度均需如期申報
 (D) 各該期之核定虧損，有免計入所得額之投資收益應先行抵減，再以虧損之餘額，自本年度純益額中扣除

二、解釋名詞 (共計 36 分)

- <一> 「居住者」(2分)「非居住者」(2分)之定義為何？兩者課稅範圍有何不同？(2分)
- <二> 「經常居住者」(2分)「非經常居住者」(2分) 之定義？兩者課稅範圍有何不同？(2分)
請舉例簡述之(2分)
- <三> 稅法規定之變動所得為何？(4分)有何課稅優惠規定？(2分)
- <四> 依遺產及贈與稅法規定，何謂「擬制遺產」？(2分) 試舉例說明 (1分)。何謂「視同贈與」？(2分)
舉例說明 (1分)
- <五> 何謂「實質課稅原則」？請依現行稅捐稽徵法規定說明 (6分)
- <六> 何謂「特別法優先普通法」？(2分) 何謂「程序從新、實體從舊」？(2分)

三、問答題 (17分)

甲企業有限公司(酒商)於2018年4月至10月間銷售洋酒予張先生(獨資圓方行)計592萬元，未收取貨款，分別於2018年10月24日、11月24日以律師函向張先生(獨資圓方行)催討未果，於2021年5月20日向法院提起民事訴訟，2020年8月4日成立訴訟上和解，約定2021年8月10日給592萬元及自2018年10月24日起至清償日止按年息5%計算利息嗣債務人獨資圓方行(張先生)未依和解筆錄履行甲企業取得法院發給2021年債權憑證，請問：依所得稅法規定，回答下列問題

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- <一> 依現行稅法規定備抵呆帳提列標準 (5分)
- <二> 營利事業提列實際呆帳比率超過“備抵呆帳”提列標準，還可以選哪種合法方式估列備抵呆帳 (4分)?
- <三> 應收帳款、應收票據及各項欠款債權，在那些情形下，得視為實際發生呆帳損失 (4分)
- <四> 已經列入損失後之債權於實際收回年度如何列帳? (4分)

四、問答題 (17分)

王女士 (戶籍：台北市) 不幸於101年7月1日死亡，經台北國稅局查涉其於 99 年 12 月 23 日將其甲銀行帳戶存款新台幣 1,000 萬元轉帳存入社團法人OO人權協會郵局帳戶涉有贈與情事，未依規定申報贈與稅台北國稅局於 106 年 6 月 6 日就核定王女士本次贈與總額 1,000 萬元對社團法人OO人權協會課徵贈與稅額 100 萬元，請問

- <一> 假如本件受贈人是財團法人，依法還需課徵贈與稅?理由? (3分)
- <二> 假設本件王女士係於 97 年 7 月 1 日死亡時，死亡前贈與社團法人OO人權協會，該贈與稅依法應由誰繳納? (3分)
- <三> 本件王女士之贈與稅未申報，核課期間是幾年? (3分) 又受贈人公益性社團法人依法承擔贈與稅納稅義務，請問核課期間是幾年? (4分) 你主張的理由? 為何? (4分)

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 (第 1-15 題, 每題 2 分; 第 16 題 3 分) 選擇題請在答案卡上作答, 否則不予計分。

Please use the following information to answer Questions 1 to 3.

Partner Ali is served as the engagement partner for the following audits of financial statements of nonpublic companies. Below provides situations relating to Partner Ali's clients (Clients A-H). Unless indicated otherwise, assume that material amounts are involved.

Client A: Partner Ali has determined that substantial doubt exists about the client's ability to continue as a going concern.

Client B: The Company has departed from IFRS.

Client C: The Company's inventory records were missing. The auditor obtains sufficient appropriate evidence by performing alternative procedures.

Client D: Partner Ali decides not to take responsibility for the work of the component auditor who audited a 70% owned subsidiary and issued an unmodified opinion. The total assets and revenues of the subsidiary are 5% and 8%, respectively, of the total assets and revenues of Client D.

Client E: The Company has changed its estimate of likely doubtful accounts from 2% of credit sales to 3%. The auditor believes the change to be reasonable.

Client F: The Company changes from FIFO to LIFO for inventory valuation and the auditor concurs with the change. The change has a material effect on the comparability of the entity's financial statements this year, but is expected to have an immaterial effect in the future.

Client G: Inadequate record retention policies by the client have resulted in a situation in which the auditor is unable to obtain sufficient appropriate audit evidence with respect to a material account.

Client H: Partner Ali has decided to emphasize in the audit report that Client G is a component of XYZ Company, its parent.

Client I: The Company's prior year financial statements were audited by another auditor who expressed an adverse opinion on those statements.

1. For which client would Partner Ali least likely express an unmodified opinion with an emphasis-of-matter paragraph?

- (A) Client A
- (B) Client C
- (C) Client F
- (D) Client H

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<p>2. For which client would Partner Ali most likely issue a disclaimer of opinion with a basis for modification paragraph?</p> <p>(A) Client B (B) Client C (C) Client D (D) Client G</p> <p>3. For which client would Partner Ali most likely include an other-matter paragraph in the audit report?</p> <p>(A) Client D (B) Client E (C) Client H (D) Client I</p> <p>4. ISA 570 (Revised) deals with the auditor's responsibilities in the audit of financial statements relating to going concern and the implications for the auditor's report. Which of the following statement is correct in accordance with this ISA?</p> <p>(A) The auditor shall perform additional audit procedures and consider mitigating factors to determine whether a material uncertainty exists related to identified events that may cast significant doubt on the entity's ability to continue as a going concern. (B) If the financial reporting framework does not include an explicit requirement to do so, management is not required to assess the entity's ability to continue as a going concern. (C) When performing risk assessment procedures as required by ISA 315 (2019 Revised), auditor shall perform a preliminary assessment of the entity's ability to continues as a going concern and discuss the assessment with management. (D) In addition to inquiry of management, the auditor shall perform additional audit procedures to identify events or conditions that may cast significant doubt on the entity's ability to continue as going concern beyond the period assessed by management.</p> <p>5. Which of the following factors most likely would heighten an auditor's concern about the risk of fraudulent financial reporting?</p> <p>(1) There is a lack of turnover of employees in the accounting department (2) Equipment is usually sold at a loss before being fully depreciated (3) An overly complex organizational structure involving unusual lines of authority</p>					

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- (4) There are large discrepancies between the entity's records and confirmation replies
 (5) Inability to generate positive cash flows from operations, while reporting large increases in earnings
 (6) Cash transactions are electronically processed and recorded, leaving no paper audit trail
 (7) Financial management's participation in the initial selection of accounting principles
 (8) Inability to borrow necessary capital without obtaining waivers on debt covenants
 (9) Management displays a significant disregard for regulatory authorities

- (A) 1、2、3、6、7
 (B) 3、5、9
 (C) 4、7、8、9
 (D) 4、5、6

6. Which of the following are elements of a CPA firm's quality control policies and procedures applicable to the firm's accounting and auditing practice? (1) risk analysis, (2) safeguarding of assets, (3) assignment of engagement teams, (4) professional skepticism of management, (5) engagement performance, (6) computer information processing, (7) efficiency of organizational structures, (8) monitoring mechanism dealing with complaints and allegations, and (9) acceptance of a client relationship.

- (A) 1、2、5、8
 (B) 3、4、5、9
 (C) 3、5、8、9
 (D) 1、4、5、9

7. ISA 315 (2019 Revised) deals with the auditor's responsibility to identify and assess the risks of material misstatement in the financial statements. Which of the following statement is incorrect regarding this ISA?

- (A) This ISA introduces five new inherent risk factors to aid in risk assessment.
 (B) When determining whether a risk identified is a significant risk, the auditor shall exclude the effects of identified controls related to the risk.
 (C) The auditor is required to assess inherent and control risk jointly.
 (D) Controls can be either directly or indirectly related to an assertion, and individual control activities often do not in themselves sufficiently address a risk.

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8. Which of the following procedures would an auditor most likely perform to obtain evidence about subsequent events?

- (1) Verify inventory pledged under loan agreements by confirming the details with financial institutions.
- (2) Inquire about the current status of transactions that were recorded on the basis of preliminary data.
- (3) Inspect inventory items that were ordered before the year end but arrived after the year end.
- (4) Review the client's cutoff bank statements for several months after the year end.
- (5) Compare the latest available interim financial statements with the statements being audited.
- (6) Inquire about payroll checks that were recorded before year-end but cashed after year-end.
- (7) Investigate changes in long-term debt occurring after year-end.

- (A) 3、6、7
(B) 2、5、7
(C) 2、4、6
(D) 1、4、5

9. Determining key audit matters should involve:

- (1) Making list of matters communicated to those charged with governance.
- (2) Identifying matters which need significant auditor's attention
- (3) Identification of item of most significance.
- (4) Correct period item

- (A) 1、2
(B) 1、3
(C) 1、2、3
(D) 1、2、3、4

10. Which of the following conditions least likely would raise questions as to the integrity of management when an auditor evaluates whether to accept an audit engagement?

- (1) There are significant differences between the entity's forecasted financial statements and the financial statements to be audited.
- (2) The CPA will not be permitted to have access to sensitive information regarding the salaries of senior management.
- (3) There have been substantial inventory write-offs just before the year end in each of the past four years.

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- (4) The CPA becomes aware of the existence of related party transactions while reading the draft financial statements.
- (5) Management failed to provide schedules to prior auditors on a timely basis.
- (6) There will be a client-imposed scope limitation.

- (A) 1、4、5
- (B) 2、3、6
- (C) 1、3、4
- (D) 2、5、6

Please answer Questions 11-16 based on the case provided below.

Hermes Ltd. is a public company incorporated in January 2015 with a registered office in Bruges, Belgium. In business of Healthcare services, Hermes has 203 clinics and 450 pharmacies throughout the country.

In the previous year, the company achieved turnover of €3 billion, EBIT stood at €34 million, and net profit amounted to €25 million. The company had borrowed a term loan of €1 billion from KBC Bank in Belgium.

Mazars Ares LLP are appointed as statutory auditors of the company for the year 2020 - 2021. After completing the initial engagement procedures and audit planning, the audit team started with the verification of internal controls of the company. While understanding the controls established by the management in the revenue process, the audit team observed that there is only one review control wherein Mr. Dionysus, Sales Manager, had to review and authorize all sales invoices prepared by numerous executives. He was the sole authority to approve the sales commission and sales discount which was to be applied by the customers.

Through inquiry and observation, the audit team noted that sometimes Mr. Dionysus had more than 1,000 invoices to authorize in a single day. On many occasions, he asked 2 senior executives to review pending invoices, and he relied on them by directly giving his authorization on the invoice. It was also observed that Mr. Dionysus' performance bonus was linked with number of invoices authorized by him. Dionysus did not take any leave during the entire year.

The audit team has set €30 million as materiality based on 1% of Turnover. The audit team selected 30 samples for the verification of the invoice review control mentioned above. It was observed that out of 30 samples, 20 samples had irregularities in invoices which was clearly due to improper functioning of review control. The amount of irregularity in 20 invoices amounted to €3 million.

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11. The auditor shall obtain an understanding of the entity and its system of internal control. Which of the following related statements is correct?
- (A) The auditor uses knowledge gained from the understanding of the client's business and industry to assess control risk.
 - (B) The two major factors affecting acceptable audit risk are control risk and the intended uses of the financial statements.
 - (C) Audit committee is responsible for establishing a private company's internal control.
 - (D) Even if a company could design an ideal internal control system, its effectiveness depends on the competency and dependability of the people using it.
12. In this scenario, is the above mentioned control designed appropriately?
- (A) No, because Mr. Dionysus delegates his work of review to other executives who are senior in experience.
 - (B) No, because Mr. Dionysus' performance bonus is linked with number of invoices authorized.
 - (C) No, because there are no leave taken by Mr. Dionysus during the entire year.
 - (D) Yes, the review control is designed appropriately.
13. In this scenario, is the above mentioned control implemented effectively?
- (A) No, because there are irregularities amounting to €3 million in the samples selected by the auditor.
 - (B) No, because Mr. Dionysus is authorized to finalize sales commission and sales discount.
 - (C) No, because Mr. Dionysus delegates his work of review to other executives who are senior in experience.
 - (D) Yes. 'Review Control' is implemented appropriately.
14. During the discussion with Ms. Aphrodite who is in charge of authorizing credit to the company's customers, the audit team noted that Aphrodite did not fully understand the concept of credit risk. This lack of knowledge
- (A) would constitute a deficiency in operation of internal controls.
 - (B) would constitute a deficiency in design of internal controls.
 - (C) would constitute a deficiency of management.
 - (D) would not constitute a deficiency.
15. What is the most likely method that the auditor used to select samples for testing the review control in question?
- (A) Monetary Unit Sampling.
 - (B) Sampling based on Materiality.
 - (C) Sampling based on probability of default of the control.
 - (D) Sampling based on frequency of functioning of control.

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16. The auditor should evaluate the results of tests of controls to determine the effectiveness of the entity's internal control system. Which of the following statements is least likely to be correct?

- (A) The auditor may no longer concern there is a significant deficiency or material weakness if a compensating control exists.
- (B) If the results of tests of controls support the design and operations of controls as expected, the auditor uses the same control risk as the preliminary assessment.
- (C) The auditor probably reduces tests of controls when the company maintains a large internal audit staff that reports directly to the accounting department.
- (D) The auditor uses control risk assessment and results of tests of controls to determine planned detection risk and the related substantive tests for the financial statement audit.

以下選擇題第 17 至第 26 題(每題 2 分)以及第二題為一個題組。回答下列選擇題時，請先參考第二題問答題所提供之情境資訊。

永永股份有限公司近五年營收之數據如下：

營業項目		2014	2015	2016	2017	2018
電梯	台灣	2,953.20	3,347.40	3,043.50	2,909.40	3,169.40
	中國	16,827.90	15,443.30	12,246.30	9,430.40	6,969.00
電梯保固	台灣	2,113.90	2,258.90	2,416.10	2,525.60	2,740.70
	中國	1,105.20	1,332.00	1,348.40	1,291.90	1,337.70
工程機械(含維修)		827.5	709.5	576.3	655.8	892.3
電子產品		1,217.20	1,651.60	1,372.40	991	-
自動化設備		73.2	65.2	-	-	-
其他部門		30.4	29.5	29.9	30.4	30.2
年成長率		19.90%	-3.30%	-15.20%	-14.40%	-11.30%

17. 永永公司財報簽證會計師在仔細觀察上表後，最關切的事項，應為：

- (A) 自動化設備之營收，竟然在近年驟然消失不見。
- (B) 台灣電梯之營收，起伏不定。
- (C) 中國電梯之營收，急遽下滑。
- (D) 台灣電梯的保固與營收，二者成長趨勢不一致。

18. 承上題，會計師所為之查核程序，屬於下列何種程序？

- (A) 觀察。
- (B) 分析性複核。
- (C) 控制測試。
- (D) 證實測試。

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19.承上題，假設台端為永永 2018 年度財務報表查核小組的成員，何者最可能為台端的下一步動作？

- (A)詢問五年來營收變化的原因。
- (B)驗證 2018 年營收的完整性。
- (C)驗證 2018 年營收的真實性。
- (D)出具保留意見。

永永公司 2018 年度財務報表與期後事項有關之附註，揭露下列資訊：

該公司於 2019.1.16 獲悉台灣音音電梯股份有限公司擬採公開收購的方式，按每股新台幣 60 元的價格，支付現金，收買其普通股；至於收購數量，預定最高 360,000,000 股，最低 90,000,000 股。最高收購量占該公司已發行股份(不包括庫藏股、音音集團持股)的 90%，最低收購量占該公司已發行股份(不包括庫藏股)的 20%；公開收購期間，先規劃從 2019.1.17 起至同年 3.7 止，惟該公司於 2019.3.6 接獲延期通知，結束日由 3.7 延至 4.22。

該公司董事會於 2019.1.18 另設置審議委員會審議上述公開收購的交易是否公平、合理。10 天後(1.28)，審議委員會的全體委員認為公開收購的條件尚屬公平、合理，次日(1.29)董事會的過半董事也有相同的看法，同意該公開收購案。

2019.2.27 該公司接獲獨立董事陳君之通知，謂其將於 4.18 召集該年第一次股東臨時會，以全面改選第 19 屆董事及獨立董事。

20.會計師如欲在 2018 年度財務報表的查核報告中，強調上述期後事項，其出現在查核報告的位置最可能是哪一段？

- (A)其他事項段。
- (B)強調事項段。
- (C)管理階層之責任段，因該公開收購之進行，管理階層須盡忠實義務及注意義務。
- (D)不會在查核報告出現，因所查核的財務報表屬 2018 年度，而該事項待次年才發生。

21.期後事項可能在財務報表日之後、查核報告日前發生，亦可能在查核報告日之後才發生。假設其他條件不變，簽證會計師對下列三者蒐集證據之程度須如何？

以下符號說明：

>：前者證據程度之要求高於後者

=：二者所要求之證據程度相同

>=：前者證據程度之要求可能高於後者，亦可能與後者相等

- (A)財務報導期間結束日前發生之事項>查核報告日前發生之期後事項>查核報告日後發生之期後事項。
- (B)財務報導期間結束日前發生之事項>查核報告日前發生之期後事項=查核報告日後發生之期後事項。
- (C)財務報導期間結束日前發生之事項=查核報告日前發生之期後事項=查核報告日後發生之期後事項。
- (D)財務報導期間結束日前發生之事項>查核報告日前發生之期後事項>=查核報告日後發生之期後事項。

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22. 上開永永財報附註描述音音公開收購永永股權計畫之具體內容，以及永永之對策，提到永永董事會設置審議委員會、審議委員會全體委員及董事會過半董事認為公開收購人所提出之條件係公平、合理，亦提及市場派獨董陳君已於 108.2.27 通知將召集臨時股東會，但未提及下列事項：

1. 公司既有審計委員會，本不需另外成立審議委員會，惟審計委員會之成員有市場派獨董陳君，若新成立審議委員會，透過人選的安排，即可規避獨董陳君之參與
2. 獨董陳君不認為公開收購人提出之條件係公平、合理，與大多數人的看法不一樣
3. 市場派獨董陳君的看法有所依據，並非無的放矢。

台端若認為本財報編製者在期後事項之附註忽略重要訊息而未描述，則查核會計師在與治理單位溝通未果後，應：

- (A) 出具修正式意見中的保留意見或無法表示意見，究屬保留意見或無法表示意見，繫於評估該等忽略事項之性質是否重大且廣泛而定。
- (B) 出具修正式意見中的無法表示意見，因會計師查核報告日期為 2019.3.26，臨時股東會要待 4.18 才召開，會計師無法取得可證實該附註是否真實之證據。
- (C) 出具修正式意見中的保留意見，因本應描述之資訊未描述。
- (D) 出具無保留意見，因凡財報編製者所描述之資訊，均屬正確。

永永 2020 年年度財報查核報告之日期為 2021.3.26，其關鍵查核事項之文字為：

「... 茲對永永股份有限公司及其子公司 2020 年度合併財務報告之關鍵查核事項敘明如下：

銷貨收入之認列

2020 年度與電梯相關之商品銷售收入及相關之保養維修收入，請詳閱合併財務報告附註六 (二十)，總收入比率為 95%，其主要客戶對象為建設業，皆有簽訂電梯銷售合約及保養維修合約，收入認定點於電梯安裝完成經相關單位檢驗合格後認列商品銷售收入，並依合約約定服務期間認列保養維修收入。每一報導期間收入是否達可認列時點，涉及管理階層之判斷，故本會計師將收入認列時點及正確歸屬列入關鍵查核事項。有關收入認列之會計政策，請參閱合併財務報告附註四(二十)。

本會計師因應上述關鍵查核事項所執行之查核程序，包括：瞭解及評估管理階層針對銷貨收入認列相關內部控制之設計及執行情形，以評估進行銷貨交易時之相關內部控制作業之有效性。另針對資產負債表日前後特定期間之銷貨收入交易執行截止測試，並覆核重要合約，以對銷售電梯及保養維修收入，驗證其認列之正確性及合理性。

存貨之評價

2020.12.31 存貨之帳面金額為 6,000,000 千元，佔合併總資產之 25%，對合併財務報表影響屬重大。因電梯生產之技術快速發展與需求市場景氣不明朗，以致存貨可能發生呆滯及過時之損失；另存貨淨變現價值之估計，係涉及管理階層之主觀判斷，因此存貨依成本與淨變現價值孰低衡量評估，及提列備抵存貨跌價損失之合理性，列為本會計師重要查核事項。

本會計師因應上述關鍵查核事項所執行之查核程序，包括：瞭解及評估存貨內部控制制度之設計及執行有效性，取得管理階層編製之淨變現價值評估資料，透過抽樣方式執行核算提列跌價損失之正確性，並

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抽核比較近期實際銷售之合約價格是否有跌價之情事。另藉由參與年底存貨盤點，實施抽樣盤點，觀察並同時了解存貨是否有過時呆滯陳壞之情事，以評估管理階層所提列之存貨跌價損失之適當性。」

23. 某甲為機構投資人，在閱讀永永公司的上開關鍵查核事項之後，深感不滿，其最可能的原因不會是下列何者？

- (A) 固然電梯業銷售之產品具有單價高、收款期長的特性，但銷貨收入之認列屬會計估計，就算會計估計欠精確，也不至於造成電梯業業者的經營風險，換言之，會計師將非關鍵事項列為關鍵查核事項。
- (B) 雖然電梯業者之存貨，因電梯生產之技術快速發展與需求市場景氣不明朗，以致存貨可能發生呆滯及過時之損失，然存貨之評價屬會計估計，就算會計估計欠精確，也不至於造成電梯業業者的經營風險，換言之，會計師將非關鍵事項列為關鍵查核事項。
- (C) 銷貨收入為企業最為關鍵之科目，永永卻容許會計師將其評估為關鍵查核事項，顯示公司內控潛藏問題。
- (D) 會計師未將經營權爭奪戰的相關事項納入關鍵查核事項。

24. 以下諸陳述，正確者有幾個：

- i. 永永簽證會計師的查核風險，在有經營權爭奪時提高
- ii. 永永簽證會計師對於音音收購案應有所了解，並得提供財務意見
- iii. 在永永的經營權爭奪戰中，獨董分成公司派與市場派，顯示獨董之獨立性不足
- iv. 110.2.8 公司派獨董黃君召開臨時股東會，解任也曾召開臨時股東會的市場派獨董陳君，顯示公司治理不佳

- (A) 1 個陳述。
- (B) 2 個陳述。
- (C) 3 個陳述。
- (D) 4 個陳述。

25. 審計準則公報第七十四號「查核財務報表對舞弊之責任」第三條先規定「與財務報表查核攸關之故意不實表達包括財務報導舞弊及挪用資產。」，又規定「查核人員對於舞弊是否實際發生不作法律判定。」永永公司現任董事長請其父許大擔任名譽董事長，並提供辦公室、公務車、司機及秘書，另按月支付薪酬、容許其報支費用，每年還可公費健檢。獨董陳君上任前，無人置喙，獨董陳君上任後，在董事會發言提醒：因董事會從未通過名譽董事長職位之設置，亦未同意上述費用之支付，故應提出於薪酬委員會討論或逕予停止，惟公司薪酬委員會既不討論，又執意繼續支付。市場派獨董陳君在 108.4.18 的股東臨時會揭露上述資訊。請問：市場派獨董揭露之資訊是否會對財務報表簽證會計師造成影響？

- (A) 不會，因為該次股東會係臨時召開，沒有通知簽證會計師列席，簽證會計師也沒有出現，不知上開情事。
- (B) 不會，因為審計準則公報第七十四號第三條規定：對於舞弊，會計師不作法律之判定。
- (C) 會，因為審計準則公報第七十四號第三條規定，與財務報表查核攸關之故意不實表達，包括財務報

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導舞弊。

(D)會，因為審計準則公報第七十四號第三條規定，與財務報表查核攸關之故意不實表達，包括挪用資產。

26. 在 108.4.18 市場派獨董陳君召開的股東臨時會上，某股東曾質疑：「音音找來出法律意見的人，是理理法律事務所，音音找來的評價會計師，是理理的顧問，二者的獨立性令人質疑。」，請問台端認為該股東之發言是否合理？

(A)不合理，律師為訴訟代理人，在於追求顧客的最大利益，素無獨立性要求，並無受人質疑一說。

(B)不合理，評價會計師和律師素無獨立性要求，並無受人質疑一說。

(C)不合理，會計師與律師為完全不同的兩個專業，互不相涉，獨立性並無受損。

(D)合理，雖本案的會計師與律師各自獨立於永永之外，但因會計師與律師二者互為關係人，故可能傷害到其外觀上的獨立，於是，當從嚴要求兩位專業人士都須具備外觀上的獨立性時，可謂合理。

第二題：問答題 (13 分)

永永公司為許爸於 1966 年設立，主要業務為電梯之製造、安裝與保養等。許爸攜子許大奮鬥多年，1985 年，把姪子許二納入經營團隊，終使公司成為我國第一家本土電梯品牌。

許爸努力半甲子，準備退隱。退隱前一年(1999 年)，將許二派駐上海，開拓永永於大陸的業務，次年，交棒其子許大。2002 年起，許二進一步擔任永永中國總經理。往後十數年間，永永集團的業績蒸蒸日上，成為投資人眼中不可多得的投資標的。

2015 年，許大召許二回台擔任永永台灣總經理，但兩人經營事業的理念不合，2017 年，許二辭永永台灣總經理，退休。許二退休後，成立瑞瑞投資公司，找來著名的插旗集團和二家電梯業者作外援，大舉購進永永股票，成為永永的市場派，並發起經營權之爭。

公司派為防守市場派的攻勢，找來在創立初期即關係匪淺的日本音音集團擔任白馬騎士。2018.4.18，市場派在其獨董陳君召開的股東臨時會中，取得經營權，但音音集團資金充裕，其後投入重金，買進永永股票，持有股權的數量具壓倒性優勢，許二的市場派抵擋不住。三十二個月之後(2021.2.8)，公司派在其獨董黃君召開的股東臨時會中，通過解任擔任 2018.4.18 股東臨時會主席的市場派獨董陳君，並補選一席獨董。2021.11.16，公司派通過股份轉換與下市案，永永將成為音音集團百分之百持股之子公司。

在 108.4.18 股東臨時會上，股東阿丁發言：

1. 永永是一支好股票，好不容易才看見
2. 永永到底值多少錢？金額若干，不是用喊的，應請專家鑑定，鑑定的過程與鑑定報告要公開。
3. 我容忍收購，也不管是誰來收購。收購的下一步發展，不見得是下市，允許他收購，不代表我不能繼續持有公司的股票。小股東起碼還可懷抱希望。
4. 要不要應賣，我還在考慮。獨董陳君認為公司有人犯法，若真如此，就去告，待法官作成判決，我再作決定。

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試求：

(A) 假設一般小股東的心態，如下表所示。某甲就下表表示其贊成與否的意見，如下表第三欄。假設台端為永永財務報表查核會計師，請就第二欄表示同意與否的意見，列示於第四欄，並描述理由，列示於第五欄。

項次	小股東的心態	是否贊成		
		某甲 意見	會計師	
			意見	理由
A	1.這是一支好股票，好不容易才看見	是		
B	2.公司到底值多少？金額若干，不是用喊的。應請專家鑑定，鑑定的過程與鑑定報告要公開。	是		
	3.對收購的態度			
C	(1)我容忍收購，也不管是誰來收購。	否		
D	(2)收購的下一步發展，不見得是下市。允許他收購，不代表我不能繼續持有公司的股票。	部分是 部分否		
E	(3)獨董陳君你認為公司有人犯法。若真如此，就去告	是		
F	(4)待法官判決，我再決定要不要應責。	否		

(B) 請就上表的 E 項，說明對查帳會計師蒐集證據的影響？

(C) 假設台端參加該次臨時股東會，主席獨董陳君要求台端回覆上述股東提問 B 項，請擬回覆。

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第三題：問答及計算題 (17分)

Keystone Computers & Networks, Inc. (KCN) has 933 accounts receivable, with a total book value of \$10,235,457. From that population, Adams, Barnes & Co. (ABC), CPAs, selected a sample of 260 accounts (142 unique accounts) for confirmation for the year ended December 31, 20X5, as illustrated by the working paper in Schedule B-6 (see next two pages). First and second confirmation requests resulted in replies for all but 10 of those accounts. ABC performed alternative procedures on those 10 accounts and noted no exceptions. Of the replies, five had exceptions as described below (with ABC follow-up):

- (1) "The balance of \$120,000 is incorrect because we paid that amount in full on December 31, 20X5." *Follow-up: An analysis of the cash receipts journal revealed that the check had been received in the mail on January 9, 20X6.*
- (2) "Of the balance of \$30,000, \$330 is incorrect because on December 19 we returned a printer to Keystone when we found that we didn't need it. We ordered it in the middle of November when we had anticipated a need for it. When we received the printer, we realized it was unnecessary and returned it unopened." *Follow-up: An analysis of the transaction revealed that it was received by Keystone on December 31, 20X5, and that the adjustment to the account had been processed on January 2, 20X6.*
- (3) "The balance of \$214,000 is correct, and we paid it on January 5, 20X6." *Follow-up: An analysis of the cash receipts journal revealed that the check had been received on January 10, 20X6.*
- (4) "Of the balance of \$130,000, \$10,000 is incorrect because it represents goods that we didn't receive until January 5, 20X6." *Follow-up: Inspection of shipping records reveals that the item was shipped on January 3, 20X6.*
- (5) "Of the account's \$18,000 balance, we paid \$17,460 and the \$540 (3% of the total) remains unpaid because the Keystone salesperson told us that she would be able to obtain a 'special' discount beyond the normal." *Follow-up: While inspection of the sales agreement indicated no such discount arrangement, discussions with Loren Steele (controller) and Sam Best (president) indicated that the salesperson had inappropriately granted such a discount to the client. On January 15 of 20X6, they processed the discount and credited the account for \$540.*

Required:

- (A) For each of the above five exceptions, determine the account's proper "audited value."
- (B) Use the *probability-proportional-to-size* (PPS) sampling method with your analysis from requirement (A) to evaluate your sample's results. You set up the test of details (TD) risk (or risk of incorrect acceptance) to be 5%.

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Audit Plan—Substantive Tests—Accounts Receivable and Revenues

B-6
WL
11/13/X5

Client: *Keystone Computers & Networks, Inc.*

Financial Statement Date: 12/31/X5

Procedure	Performed by	
	Initials	Date
Sales Transactions		
1. Obtain an aged trial balance of accounts receivable as of 12/31/X5.	<u>MP</u>	<u>1/6/X6</u>
2. Select a sample of customers' accounts at 12/31/X5 for positive confirmation using probability-proportional-to-size sampling based on the following parameters:		
a. Risk of incorrect acceptance of 5%.		
b. Tolerable misstatement of \$150,000.		
c. Expected misstatement of \$20,000.	<u>MP</u>	<u>1/7/X6</u>
3. Use generalized audit software to:		
a. Foot the master file of accounts receivable at 12/31/X5.	<u>MP</u>	<u>2/12/X6</u>
b. Test the client-prepared aging of accounts receivable.	<u>MP</u>	<u>1/7/X6</u>
c. Select the specific accounts for confirmation.	<u>MP</u>	<u>1/7/X6</u>
4. Mail accounts receivable confirmation requests.	<u>MP</u>	<u>1/8/X6</u>
5. Send second requests for all unanswered confirmation requests.	<u>MP</u>	<u>1/25/X6</u>
6. For confirmation requests to which no reply is received, perform the following alternative procedures:		
a. Test items subsequently paid to remittance advices that identify the specific invoices paid. If necessary, reconcile the amounts paid to sales invoices and delivery receipts.	<u>MP</u>	<u>2/16/X6</u>
b. For items not paid, inspect the invoices and delivery receipts for the sales transactions making up the account balance.	<u>MP</u>	<u>2/16/X6</u>
7. Resolve exceptions noted on confirmation requests.	<u>MP</u>	<u>2/16/X6</u>
8. Review credit files for customers with accounts receivable above \$150,000 at 12/31/X5. Investigate any indications of fictitious accounts.	<u>MP</u>	<u>2/16/X6</u>
9. Summarize the results of the confirmation procedures.	<u>MP</u>	<u>2/16/X6</u>

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Audit Plan—Substantive Tests—Accounts Receivable and Revenues

B-6
WL
11/13/X5

(Concluded)

Client: *Keystone Computers & Networks, Inc.*

Financial Statement Date: 12/31/X5

Procedure	Performed by	
	Initials	Date
10. Review the adequacy of the allowance for uncollectible accounts by performing the following procedures:		
a. Review the aged trial balance of accounts receivable with the president.	WL	2/13/X6
b. Review confirmation exceptions for indications of disputed amounts.	WL	2/13/X6
c. Analyze and review trends in the following relationships:		
(1) Accounts receivable to net sales.	WL	2/15/X6
(2) Allowance for bad debts to accounts receivable.	WL	2/15/X6
(3) Bad debt expense to net sales.	WL	2/15/X6
11. At year-end, review the file of sales invoices that are waiting to be matched with delivery receipts for any sales transactions that were not executed and, therefore, should be recorded in the subsequent period.	MP	12/31/X5
12. For all sales recorded in the last week of the year, inspect the related delivery receipt to determine that the sale occurred before 12/31/X5.	MP	2/12/X6
13. Review credit memoranda for sales returns and allowances through the last day of fieldwork to determine if an adjustment is needed to record the items as of year-end.	MP	2/16/X6
14. Perform analytical procedures for sales and accounts receivable including comparison of the following to prior years and/or industry data:	WL	2/12/X6
a. Gross profit percentage by month.	WL	2/12/X6
b. Sales by month by salesperson.	WL	2/16/X6
c. Accounts receivable turnover.	WL	2/16/X6
d. Advertising expense as a percentage of sales.	WL	2/16/X6
e. Net receivables as a percentage of total current assets.	WL	2/16/X6
15. Ascertain whether any accounts have been assigned, pledged, or discounted by review of agreements and confirmation with banks.	WL	2/13/X6
16. Ascertain by inquiry whether any accounts are owed by employees or related parties such as officers, directors, or shareholders, and		
a. Obtain an understanding of the business purpose for the transactions that resulted in the balances.	WL	2/16/X6
b. Ascertain the amounts involved.	WL	2/16/X6
c. Confirm the balances.	WL	1/25/X6

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To conduct the PPS sampling, you also collect the following statistical data:

Test of Details Risk	1%	5%	10%	15%	20%	25%
Error Expansion Factor	1.90	1.60	1.50	1.40	1.30	1.25
Reliability Factor	4.61	3.00	2.31	1.90	1.61	1.39
Incremental allowance for sampling error (Ranked Overstatement Error)						
1	1.03	0.75	0.58	0.48	0.39	0.31
2	0.77	0.55	0.44	0.34	0.28	0.23
3	0.64	0.46	0.36	0.30	0.24	0.18
4	0.56	0.40	0.31	0.25	0.21	0.17
5	0.50	0.36	0.28	0.23	0.18	0.15

第四題：問答題 (17分)

In auditing the acquisition cycle of Keystone Computers & Networks, Inc. (KCN), the following working papers are prepared by the audit staff of Adams, Barnes & Co. (ABC), CPAs:

- (1) The Assessment of Control Risk for accounts payable and purchases as it would appear before any tests of controls are performed. This working paper identifies the prescribed controls and weaknesses for the revenue cycle. It also relates the controls and weaknesses to the various financial statement assertions about accounts payable and purchases.
- (2) A Flowchart description of the acquisition cycle of the company and the related controls. This flowchart focuses on the (accounting) information system and control activities.

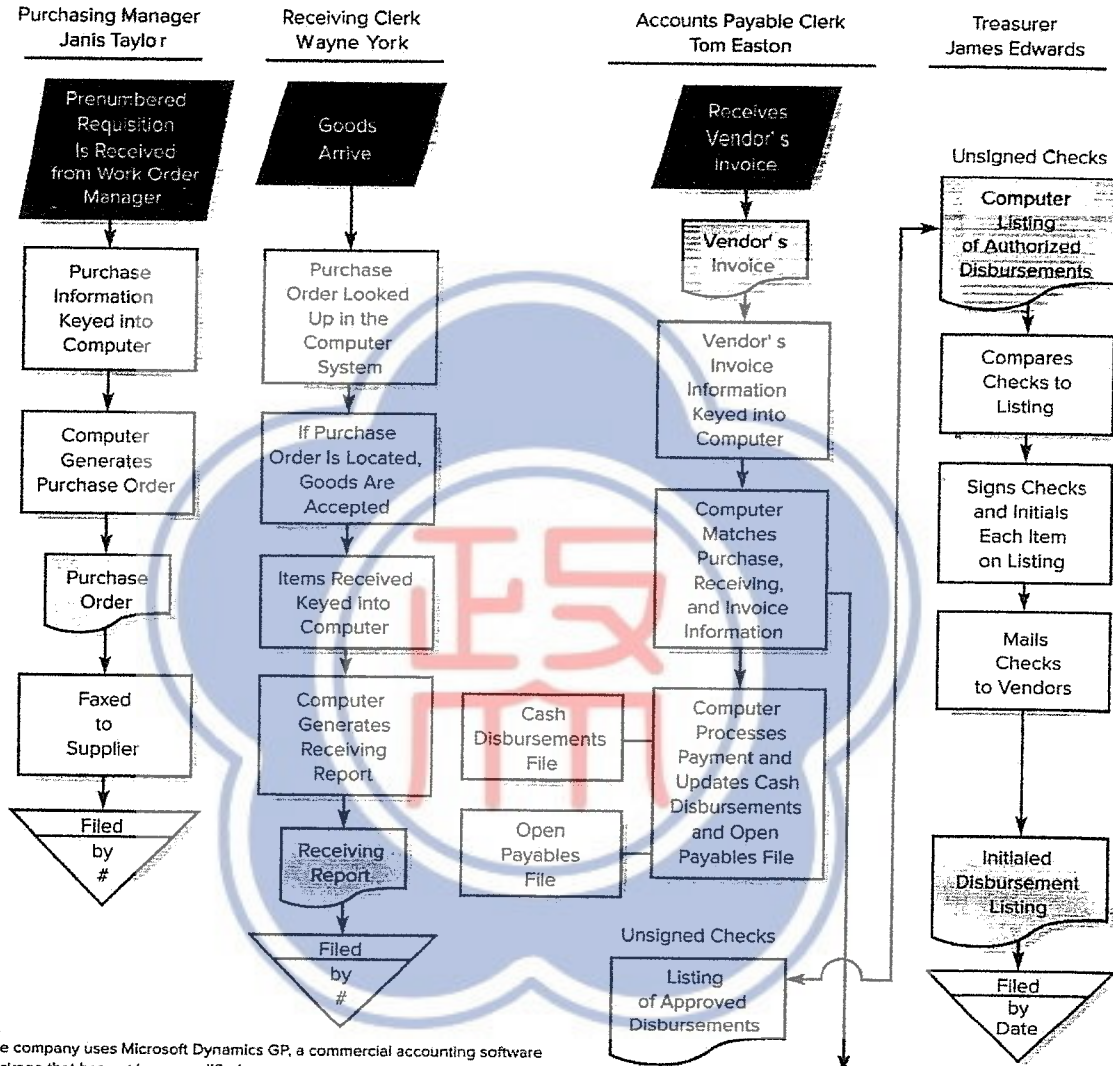
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KEYSTONE COMPUTERS & NETWORKS, INC.
 Assessment of Control Risk—Acquisition Cycle
 12/31/X5

Internal Controls	Existence or Occurrence	Completeness	Cutoff	Rights and Obligations	Valuation and Accuracy	Presentation and Disclosure
Sales						
1. Separation of duties for authorization of purchases, receiving merchandise, approving payment to vendors, and signing checks.	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
2. Computer assigns number to purchase orders, receiving reports, and checks.		<input type="checkbox"/>	<input type="checkbox"/>			
3. Computer matches information from vendors' invoices with purchase orders and receiving data.	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
4. Computer tests numerical accuracy of vendors' invoices.					<input type="checkbox"/>	
5. Approval of vendors' invoices prior to payment.	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
6. Checks are mailed by the check signer.		<input type="checkbox"/>			<input type="checkbox"/>	
7. Monthly reconciliation of bank accounts by an employee who is independent of invoice processing, cash disbursements, cash receipts, petty cash, and general ledger functions.	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
8. Comparison of actual disbursements to budgeted amounts and investigation of variances.	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Internal Control Weakness						
1. Approved vendors are selected by purchasing manager who also purchases goods.					X	
2. Vendors' statements are not reconciled to the accounting records.	X	X			X	
Planned Assessed Level of Control Risk	<i>Low</i>	<i>Moderate</i>	<i>Moderate</i>	<i>Low</i>	<i>Moderate</i>	<i>Maximum</i>

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KEYSTONE COMPUTERS & NETWORKS, INC.
Internal Control—Acquisition Cycle
12/31/X5



Notes:

- The company uses Microsoft Dynamics GP, a commercial accounting software package that has not been modified.
- Approved vendors are selected by the purchasing manager.
- The company has a local area network, with computer terminals in the sales, purchasing, work order, receiving, and accounting departments.
- Purchase order data are entered on an online terminal that applies the following application controls:
 - The purchasing manager's password is verified before information is accepted.
 - Vendor numbers are agreed by computer to approved vendor master file list before purchase order is generated.
 - Computer assigns sequential numbers to purchase order.
- Receiving information is entered on an online terminal that applies the following controls:
 - The receiving clerk's password is verified before information is accepted.
 - Computer assigns sequential numbers to purchase order.
- Vendors' Invoice information is entered on an online terminal that applies the following controls:
 - The accounts payable clerk's password is verified before information is accepted.
 - The computer recomputes the individual items and the total amount of the invoice.
- Computer agrees with purchase order, receiving, and invoice data and produces an exception report for any situation in which the documents do not match. Accounts payable clerk follows up on exceptions and describes resolution on report.
- Computer updates cash disbursements and open payables files.
- The accounting manager reconciles the cash and open payables accounts to the general ledger on a monthly basis.
- The accounting manager reconciles the bank account on a monthly basis.
- Cash disbursements are budgeted and the controller analyzes and explains variances.

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Required:

(A) For the following three controls over the acquisition cycle, indicate one type of error or fraud that the control serves to prevent or detect. Organize your solution as follows:

Control	Error or Fraud Controlled
1. Computer matches information from vendors' invoice with purchase order and receiving data.	
2. The computer assigns numbers to receiving reports.	
3. Checks are mailed by check signer.	

(B) For each of the controls described above, indicate how the auditors could test the control. Organize your answer as follows:

Control	Tests of Controls
1. Computer matches information from vendors' invoice with purchase order and receiving data.	
2. The computer assigns numbers to receiving reports.	
3. Checks are mailed by check signer.	

(C) As indicated on the Control Risk Assessment working paper, the auditors identified two weaknesses in internal control over the acquisition cycle of KCN. Describe the implications of each of the two weaknesses in terms of the type of errors or fraud that could result.

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。