

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

Please read the following article and answer questions 1 to 5 (choose the one that best answers the question).

(The following article is cited from IFRS 2 - Share-based Payment (paragraph B5)).

The entity shall consider factors that knowledgeable, willing market participants would consider in selecting the option pricing model to apply. For example, many employee options have long lives, are usually exercisable during the period between vesting date and the end of the options' life, and are often exercised early. These factors should be considered when estimating the grant date fair value of the options. For many entities, this might preclude the use of the Black-Scholes-Merton formula, which does not allow for the possibility of exercise before the end of the option's life and may not adequately reflect the effects of expected early exercise. It also does not allow for the possibility that expected volatility and other model inputs might vary over the option's life. However, for share options with relatively short contractual lives, or that must be exercised within a short period of time after vesting date, the factors identified above may not apply. In these instances, the Black-Scholes-Merton formula may produce a value that is substantially the same as a more flexible option pricing model.

A call option model based on Black-Scholes-Merton formula is given as follows:

$$C(S_t, t) = N(d_1)S_t - N(d_2)Ke^{-r(T-t)}$$

where,

S_t is the price of the underlying asset at time t ,

K is the strike (exercise) price of the option,

T is the time of option expiration,

r is the annual risk free rate, and

$N(x)$ denotes the volatility.

- Which of the following style is the Black-Scholes-Merton formula developed for?
 - American option
 - Asian option
 - European option
 - Oceanian option
- A call option gives the option holder a right to?
 - Buy share
 - Sell share
 - Hold share
 - Short share

選擇題請在答案卡上作答，否則不予計分。

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

3. The volatility $N(x)$ is calculated based on?
- The standard normal cumulative distribution function
 - Probability density function of the normal distribution
 - The binominal cumulative distribution function
 - Probability density function of the Bernoulli distribution
4. Why does the IFRS 2 paragraph B5 conclude that many entities might preclude the use of the Black-Scholes-Merton formula?
- Because some entity might grant too many share options to its employee instead of the management.
 - Because the share options may be exercised early.
 - Because some entity might grant the shares option too early.
 - Because the period between vesting date and the end of the options' life is too short.
5. Which of the followings is another major factor that leads IFRS 2 paragraph B5 to conclude that many entities might preclude the use of the Black-Scholes-Merton formula?
- The existence of knowledgeable, willing market participants
 - Number of employees the entity hires
 - Number of share options the entity is allowed to grant
 - The entity's decision to pay cash dividend
6. 下列何者為 IFRS17 中，「Contractual service margin」之中文名稱？
- 合約服務利潤
 - 合約服務差價
 - 合約服務邊際
 - 合約服務毛利
7. 下列何者為 IFRS 15 中，「單獨履約義務」所使用之詞彙？
- Self-performance obligation
 - Single performance obligation
 - Separate performance obligation
 - Standalone performance obligation
8. 下列何者為 IFRS16 中，「租賃修改」所使用之詞彙？
- Lease modification
 - Lease revision
 - Lease alteration
 - Lease amendment

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

9. 下列何者為 IFRS15 中，「單獨售價」所使用之詞彙？

- A. Self-alone selling price
- B. Single selling price
- C. Separate selling price
- D. Stand-alone selling price

10. 下列何者為 IFRS3 中，「廉價購買」所使用之詞彙？

- A. Reasonable buy
- B. Cheap buy
- C. Bargain purchase
- D. Discount purchase

Please read the following article and answer questions 11 to 13 (choose an option that best answers the question).

(The following article is cited from Lennox, C. and B. Li. 2012. The consequences of protecting audit partners' personal assets from the threat of liability. *Journal of Accounting and Economics* 54 (2-3): 154-173.)

3.3. Consequences for audit quality

The consequences of limited liability partnership (LLP) adoption for audit quality are theoretically ambiguous. On one hand, switching to LLP status reduces the exposure of non-negligent partners as it protects their personal assets in the event that a litigation suit triggers the audit firm's bankruptcy. This reduces the marginal benefit of monitoring other partners in the audit firm. Likewise, LLP adoption may result in an audit firm investing less in quality control systems that are designed to ensure a uniformly high level of quality across all partners. For example, the LLP firm may invest less in training and in attracting high quality staff. Therefore, audit quality may drop subsequent to LLP adoption.

On the other hand, audit quality may improve because LLP adoption increases a partner's incentives to exert effort on his own audits. LLP adoption protects the personal assets of non-negligent partners, but it affords no protection to partners who are negligent. An engagement partner has an incentive to work hard in the LLP because the partner knows that by not being negligent, he protects his personal assets. This incentive is diminished in the unlimited liability partnership because even if a partner is not negligent, he can lose his personal assets due to the negligent actions of other partners. Accordingly, the marginal benefit to a partner from exerting more effort is higher when the audit firm is organized as an LLP.

In short, LLP adoption gives stronger incentives for partners to exert effort on their own audit engagements but it gives them weaker incentives to ensure that other partners in the same firm are providing high quality audits. When a firm switches to LLP status, audit quality is expected to fall (increase) if the monitoring effect outweighs (is outweighed by) the effort effect.

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

11. Why does the author consider the consequences of limited liability partnership (LLP) adoption for audit quality are theoretically ambiguous?
- Because the LLP adoption is not allowed by the law.
 - Because the LLP adoption can cause audit quality to either increase or decrease.
 - Because LLP adoption gives stronger incentives for partners to monitor other partners' audits.
 - Because partners will stop exerting efforts on their own audits once the LLP is adopted.
12. What can be inferred from the article the reason for an audit partner to maintain audit quality within an unlimited liability partnership audit firm?
- Investing less in training and in attracting high quality staff
 - Investing less in quality control systems that are designed to ensure a uniformly high level of quality across all partners
 - Efforts exerting among partners
 - Mutual monitoring among partners
13. What can be inferred from the article the main reason for the regulator to allow the audit firms to adopt a limited liability partnership structure?
- Because only one negligent partner can trigger an unlimited liability audit firm's bankruptcy.
 - Because it is highly probable that audit partners will exert more efforts to increase audit quality.
 - Because the regulator wishes the partners to monitor each other tin increase audit quality.
 - The regulator tries to prevent people from suing audit firms.

Please read the following article and answer questions 14 to 15 (choose an option that best answers the question).

(The following article is cited from IFRS 13 - Fair Value Measurement (paragraph 19 - 21)).

The entity must have access to the principal (or most advantageous) market at the measurement date. Because different entities (and businesses within those entities) with different activities may have access to different markets, the principal (or most advantageous) market for the same asset or liability might be different for different entities (and businesses within those entities). Therefore, the principal (or most advantageous) market (and thus, market participants) shall be considered from the perspective of the entity, thereby allowing for differences between and among entities with different activities.

Although an entity must be able to access the market, the entity does not need to be able to sell the particular asset or transfer the particular liability on the measurement date to be able to measure fair value on the basis of the price in that market.

選擇題請在答案卡上作答，否則不予計分。

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

Even when there is no observable market to provide pricing information about the sale of an asset or the transfer of a liability at the measurement date, a fair value measurement shall assume that a transaction takes place at that date, considered from the perspective of a market participant that holds the asset or owes the liability. That assumed transaction establishes a basis for estimating the price to sell the asset or to transfer the liability.

14. Which of the followings is not implied in IFRS 13 paragraph 19 – 21 that the entity could do to measure the fair value of the assets it holds or the liability it owes on the measurement date when there is an active market for the entity to access?

- A. Sell the particular asset on the measurement date
- B. Transfer the particular liability on the measurement date
- C. Assume a transaction take place on the measurement date.
- D. Access the principal (or most advantageous) market to obtain the price information directly from the seller on the measurement date.

15. According to IFRS 13 paragraph 19 - 21, how should the entity measure the fair value of the assets it holds or the liability it owes when there is no observable market to provide pricing information?

- A. Assume a transaction take place at the measurement date.
- B. Sell the assets the entity holds on the measurement date.
- C. Transfer the liability the entity owes on the measurement date.
- D. Access the principal (or most advantageous) market to obtain the price information directly from the seller on the measurement date.

Please read the following article and answer questions 16 to 20 (choose an option that best answers the question).

(The following article is cited from *To the Lighthouse* by Virginia Woolf).

"Yes, of course, if it's fine tomorrow," said Mrs. Ramsay. "But you'll have to be up with the lark," she added.

To her son these words conveyed an extraordinary joy, as if it were settled, the expedition were bound to take place, and the wonder to which he had looked forward, for years and years it seemed, was, after a night's darkness and a day's sail, within touch. Since he belonged, even at the age of six, to that great clan which cannot keep this feeling separate from that, but must let future prospects, with their joys and sorrows, cloud what is actually at hand, since to such people even in earliest childhood any turn in the wheel of sensation has the power to crystallise and transfix the moment upon which its gloom or radiance rests, James Ramsay, sitting on the floor cutting out pictures from the illustrated catalogue of the Army and Navy stores, endowed the picture of a refrigerator, as his mother spoke, with heavenly bliss. It was fringed with joy. The wheelbarrow, the lawnmower, the sound of poplar trees, leaves whitening before rain, rooks cawing, brooms knocking, dresses rustling--all

選擇題請在答案卡上作答，否則不予計分。

考 試 科 目	中 英 語 文 能 力	系 所 別	會 計 研 究 所	考 試 時 間	2 月 3 日 (五) 第 一 節
---------	-------------	-------	-----------	---------	-------------------

these were so coloured and distinguished in his mind that he had already his private code, his secret language, though he appeared the image of stark and uncompromising severity, with his high forehead and his fierce blue eyes, impeccably candid and pure, frowning slightly at the sight of human frailty, so that his mother, watching him guide his scissors neatly round the refrigerator, imagined him all red and ermine on the Bench or directing a stern and momentous enterprise in some crisis of public affairs.

"But," said his father, stopping in front of the drawing-room window, "it won't be fine."

16. "be up with the lark" in paragraph 1 is closest in meaning to:
- To be with there with your girl friend
 - To be there on time
 - To wake up early
 - To listen to your father
17. "conveyed" in "To her son these words conveyed an extraordinary joy" is closest in meaning to:
- Transmitted
 - Spread
 - Carried
 - Communicated
18. "expedition" in "the expedition were bound to take place" is closest in meaning to:
- Voyage
 - Explanation
 - Victory
 - Forbearance
19. Which idea is presented in the article?
- The boy is looking forward to being in tomorrow
 - The boy lost his interests in the future
 - The boy's father ruined his dream
 - The boy's mother wants him to go to bed early
20. Look at the word 'extraordinary' in "To her son these words conveyed an extraordinary joy". This word could best be replaced by which of the following?
- Exceptionally
 - Emotionally
 - Extremely
 - Excitingly

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

Please read the following article and answer questions 21 to 25 (choose an option that best answers the question).

(The following article is cited from Wolfers, Justin. 2006. Did Unilateral Divorce Raise Divorce Rates? A Reconciliation and New Results. *American Economic Review* 96 (5): 1802-1820.)

The “no-fault revolution” that swept the United States in the 1970s radically altered the parameters of family law. The new no-fault unilateral divorce laws allowed people to seek a divorce without the consent of their spouse, a dramatic departure from previous practice. This decade also saw radical changes in the structure of American families, with divorce rates rising dramatically across the nation. Are these two trends connected? This question has been argued at length, and each iteration of the debate has yielded new insights.

This paper argues that these conclusions are somewhat misleading. A major difficulty in difference-in-difference analyses involves separating out preexisting trends from the dynamic effects of a policy shock. Her approach appears to confound the two. This problem—that state-specific trends may pick up the effects of a policy and not just preexisting trends—is quite general. Slight modifications to standard procedures yield more, directly interpretable estimates. I find that the divorce rate rose sharply following the adoption of unilateral divorce laws, but that this rise was reversed within about a decade. There is no evidence that this rise in divorce is persistent. Indeed, some of my results suggest—somewhat puzzlingly—that 15 years after reform the divorce rate is lower as a result of the adoption of unilateral divorce, although it is hard to draw any strong conclusions about long-run effects.

21. What does the author try to argue in this article?
- A. The approaches used in the previous research are wrong
 - B. The conclusions in the prior studies are wrong
 - C. Previous research does not have a generally recognized conclusion. I am here to add my results and they may not be right either.
 - D. Unilateral divorce is a wrong policy
22. What does the author mainly argue about the approach used in the prior research?
- A. Prior research should not have adopted the difference-in-difference analyses
 - B. Difference-in-difference analyses are unable to identify the policy shock
 - C. Prior research uses the right approach but does not use it right
 - D. The results reported in prior research is not interpretable
23. “radically” in “The “no-fault revolution” that swept the United States in the 1970s radically altered the parameters of family law” is closest in meaning to:

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月3日(五)第一節
------	--------	-----	-------	------	------------

- A. entirely
- B. exceptionally
- C. expeditiously
- D. exponentially

24. Look at the sentence ' There is no evidence that this rise in divorce is persistent.' This word ' persistent ' could best be replaced by which of the following?

- A. predetermined
- B. perpetual
- C. presumed
- D. preexisting

25. Look at the word ' consent ' in "The new no-fault unilateral divorce laws allowed people to seek a divorce without the consent of their spouse, a dramatic departure from previous practice." This word could best be replaced by which of the following?

- A. prehension
- B. preparation
- C. prescription
- D. permission

選擇題請在答案卡上作答，否則不予計分。

備註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

考試科目	會計學	系所別	會計研究所	考試時間	2月3日(五)第二節
------	-----	-----	-------	------	------------

請依現行國際財務報導準則規定作答。作答分錄需標示日期。

第一題 (25 分)

現行「財務報導之觀念架構」(Conceptual Framework for Financial Reporting) 中提及「科目單位」(Unit of Account)。

- (一) 說明何謂科目單位 (Unit of Account)? (5 分)
- (二) 舉一例說明科目單位選擇在認列與衡量並不相同之情況，以及為何認列與衡量之科目單位不同係屬適當。(10 分)
- (三) 舉一例說明科目單位在認列後發生改變之情況，以及為何科目單位改變係屬適當。(10 分)

第二題 (25 分)

文山公司於 X4 年 12 月 31 日宣布將出售其位於大陸地區事業部門 (係該公司的重要組成單位，且文山公司未來將不再於大陸地區營運)，文山公司於 X5 年 10 月 31 日完成出售。該公司 X4 年及 X3 年度大陸地區事業部門和其他事業部門的帳載損益資料如下：

	大陸地區事業部門		其他事業部門合計	
	X4 年	X3 年	X4 年	X3 年
銷貨收入	\$ 30,600,000	\$ 15,300,000	\$ 182,400,000	\$ 91,200,000
銷貨成本	21,000,000	10,500,000	100,800,000	50,400,000
營業費用	6,900,000	3,450,000	37,500,000	18,750,000

文山公司適用的所得稅率為 20%。

X4 年 12 月 31 日大陸地區事業部門帳載的淨資產帳面金額為 \$90,000,000，當日該事業部門的估計公允價值為 \$81,000,000，估計出售成本為 \$3,000,000，估計使用價值為 \$87,000,000。

會計師在 X4 年期後查核時發現該大陸地區事業部門 X3 年底的期末存貨低估 \$450,000，X4 年底的期末存貨高估 \$250,000。

文山公司 X4 年及 X3 年全年流通在外普通股均為 1,500,000 股。

試作：

- (一) 編製文山公司 X4 年及 X3 年度比較綜合損益表。(17 分)
- (二) 如果文山公司於 X4 年底時預計出售計畫之全部時程，估計將於 X6 年 7 月底完成出售該大陸地區事業部門，是否會改變第(一)小題之答案？理由為何？(8 分)

考試科目	會計學	系所別	會計研究所	考試時間	2月3日(五)第二節
------	-----	-----	-------	------	------------

第三題 (25分)

甲公司於 20X5 年 1 月 1 日以現金 \$32,000,000 將一間公允價值為 \$36,000,000 之店面房屋(不含土地)出售予乙公司。於該交易時，該房屋帳面金額為 \$20,000,000 (成本為 \$24,000,000，累計折舊為 \$4,000,000)。同時，甲公司與乙公司簽訂合約，租回該店面 18 年，每年租賃給付為 \$2,000,000，於每年年底支付。該筆銷售交易滿足 IFRS15 銷售資產之規定。租賃隱含利率為每年 4.5% (甲公司可容易確定)。

乙公司估計該房屋之剩餘耐用年限為 30 年，無殘值，以年數合計法提列折舊。

普通年金現值因子 $P_{18, 4.5\%} = 12.16$ 。

試作：

(一) 甲公司於 20X5 年 1 月 1 日之分錄。(9 分)

(二) 乙公司於 20X6 年 12 月 31 日之分錄。(8 分)

(三) 假設甲公司租回該店面之租賃給付約定為變動租金，取決於該店面每年營業收入之某一百分比，甲公司於簽訂租賃合約時估計在全部租賃期間的變動租金給付之現值金額為 \$24,320,000，是否會改變第一小題之答案？理由為何？(8 分)

第四題 (25分)

甲公司於 X1 年初以公允價值 \$500,000,000 購入一債券組合投資，X1 年底及 X2 年底該金融資產之預期信用損失之金額分別為 \$6,000,000 及 \$9,000,000，X1 年底及 X2 年底該金融資產之公允價值分別為 \$420,000,000 及 \$340,000,000，出售成本為售價之千分之 0.5。不考量利息收入之分錄。

試作：(不必作結帳分錄)

(一) 假設甲公司 X1 年初買入該債券組合投資係分類為按攤銷後成本衡量之金融資產，於 X1 年底將該債券組合投資重分類為透過其他綜合損益按公允價值衡量之金融資產。試作：(1) 甲公司重分類該金融資產之分錄，(2) 此重分類對甲公司 X1 年及 X2 年之損益、綜合損益及權益之金額有那些影響。(10 分)

(二) 假設甲公司 X1 年初買入該債券組合投資係分類為透過其他綜合損益按公允價值衡量之金融資產，於 X1 年底將該債券組合投資重分類為按攤銷後成本衡量之金融資產。試作：(1) 甲公司重分類該金融資產之分錄，(2) 此重分類對甲公司 X1 年及 X2 年之損益、綜合損益及權益之金額有那些影響。(10 分)

(三) 依據會計準則之規定，金融資產重分類之條件及規定為何？(5 分)

備

註

一、作答於試題上者，不予計分。
二、試題請隨卷繳交。

考 試 科 目	成本與管理會計學	系 所 別	會計研究所	考 試 時 間	2 月 3 日(五) 第三節
---------	----------	-------	-------	---------	----------------

第一題 (30 分)

In Peace Products, Inc., CEO John ask CFO Jenny to evaluate the purchase of a new automated machine from BB company for use on the company's manufacture line. The information about this project which Jenny has is as follows. The cost of this new machine is \$1,500,000. Peace needs BB company to send engineers to help set up this new machine. The installation cost is \$450,000. The use of new machine will save annual manufacturing overhead \$210,000, but increase annual maintenance costs \$30,000. The useful life of this new machine is 5 years and the salvage value in the final year is \$70,000. In addition, engineering studies suggest that the use of the new machine will result in a savings of 25,000 direct labor-hours each year. The labor rate is \$16 per hour. Also, the smoother work flow made possible by the use of the new machine will allow the company to reduce the amount of inventory on hand by \$400,000. This inventory reduction will take place at the end of the first year of operation; the released funds will be available for use elsewhere in the company. Peace Products has an 18% required rate of return.

Required:

- (1) Determine the annual net cost savings if the new machine is purchased. (Do not include the \$400,000 inventory reduction or the salvage value in this computation.) (5%)
- (2) Compute the net present value of the proposed investment in the new machine. Based on these data, would you recommend that the new machine be purchased? Explain. (8%)
- (3) Assume that the new machine is purchased. However, due to unforeseen problems, software and installation costs were \$95,000 more than estimated and direct labor could only be reduced by 22,500 hours per year, rather than the original estimate of 25,000 hours. Assuming that all other cost data are accurate, what would a postaudit suggest is the actual net present value of this investment? (8%)
- (4) Upon seeing your analysis in (3) above, please explain to the CEO John what benefits other than cost might accrue from using the new automated equipment. (4%)
- (5) If John invests this new machine, Peace can enjoy an investment tax credit of 1%. Please compute for the Peace the minimum dollar amount of annual cash inflow that would be needed from the benefits in (4) above for the automated equipment to yield an 18% rate of return. (5%)

第二題 (4 分)

Cap Tea Products has an exclusive contract with Taiwan Distributors. Star and Cap are two brands of teas that are imported and sold to retail outlets. The following information is provided for the month of January:

考試科目	成本與管理會計學	系所別	會計研究所	考試時間	2月3日(五) 第三節
------	----------	-----	-------	------	-------------

	<u>Actual</u>		<u>Budget</u>	
	<u>Star</u>	<u>Cap</u>	<u>Star</u>	<u>Cap</u>
Sales in pounds	3,840 lbs.	3,980 lbs.	4,400 lbs.	3,300 lbs.
Price per pound	\$3.00	\$3.00	\$2.00	\$3.00
Variable cost/pound	1.10	2.20	1.00	1.50
Contribution margin	\$1.90	\$0.80	\$1.00	\$1.50

Budgeted and actual fixed corporate-sustaining costs are \$1,850 and \$2,300, respectively.

Required:

- (1) What is the contribution margin for the flexible budget? (2%)
- (2) For the contribution margin, what is the total static-budget variance? (2%)

第三題 (33 分)

Chihnan Company processes and distributes coffee beans. The beans are packed in 1-pound bags and sold to gourmet shops and grocery chains for \$5 each in boxes of 10 bags. During March, the firm anticipates selling 16,000 boxes (sales in February were 14,000 boxes). Typically, 80% of the firm's customers pay within the month of sale, 18% of the customer pay the month after, and 2% of sales are never collected.

The firm buys green coffee beans from local traders who import coffee beans from Indonesia, India, and Brazil. The company has been paying \$2 per pound, cash. Most of the processing and packaging is done automatically. Consequently, most (\$80,000) of the firm's factory overhead is depreciation expense. Since the pandemic of COVID-19, the company has been considering purchasing another roasting machine costing \$78,000 in the second quarter of 2023 to increase the capacity of processing coffee beans by 15%. In the meantime, a software company recommends an inventory management system with a one-time setup fee of \$35,000 and a monthly payment of \$1,200. The platforms designed to manage coffee roasteries for tracking green and roasted coffee stock levels and collecting a range of data points, including sample roast profiles, physical analysis of green and roasted beans, and optimal roast profiles which help roasters remain informed when tracking stock levels or looking for new green coffee. So instead of relying on paperwork or emails, all the information can be stored in one place.

The firm advertises heavily. For March, managers expect to publish \$75,000 worth of advertisements in popular magazines. This amount is up from February's \$60,000 of advertisements. The firm pays for 10% of its advertising in the month the ads are run and 90% in the following month. March's budgeted income statement and statement of cost of goods manufactured and sold follow. All costs and expenses are paid for as incurred

考試科目	成本與管理會計學	系所別	會計研究所	考試時間	2月3日(五) 第三節
------	----------	-----	-------	------	-------------

unless specifically indicated otherwise. The firm will begin March with a cash balance of \$25,000 and pays a monthly dividend of \$15,000 to the owners.

INCOME STATEMENT

Sales	\$800,000
Cost of goods sold	540,000
Gross margin	260,000
Administrative salaries	80,000
Sales commissions	69,000
Advertising	75,000
Bad debts expense	16,000
Operating Income	\$20,000

STATEMENT OF COST OF GOODS MANUFACTURED AND SOLD

Beginning balance direct materials	\$20,000
Direct materials purchases	330,000
Materials available for use	350,000
Ending balance direct materials	30,000
Direct materials used	320,000
Labor costs incurred	90,000
Overhead costs	115,000
Cost of goods manufactured	\$525,000
Beginning finished goods balance	45,000
Goods available for sale	570,000
Ending finished goods balance	30,000
Cost of goods sold	\$540,000

Required:

- (1) From the information provided, prepare a cash budget for March. What insight does the cash budget give to the management that the budgeted income statement does not? (13%)
- (2) Lily Huang, the CFO of the Chihnan Company, is preparing the budget for the following months and quarters. So far, the business has been immune from the inflation, but she realizes that it is important to consider what's going on in the world around you. The recent talks of a "looming recession" have created a lot of uncertainty about how it will affect people's lives and the business. Write a memo to Lily Huang discussing the major uncertainties in Chihnan's budget and what Lily should consider when preparing the budgets for the following

考試科目	成本與管理會計學	系所別	會計研究所	考試時間	2月3日(五) 第三節
------	----------	-----	-------	------	-------------

months (in bullet points or numbered lists). You are encouraged to provide real-life business examples anywhere appropriate in the memo. (10%)

- (3) Daniel Chu, one of the owners, would like to increase profits from the business. He thinks that increasing capacity brings in real money, yet the inventory management system is just another way of cost occurrence. How would you manage Daniel's concerns? Suggest several possible ways to accomplish his goal. Explain your reasoning, preferably with real-life business examples. (10%)

第四題 (33 分)

BSC and ABC are important strategy implementation and cost systems for management accounting, and ESG is essential for evaluating the sustainability of companies. Please answer the following questions: (33%)

- (1) Please explain BSC and ABC respectively? In addition, what is the relationship between BSC and ABC? (6%)
- (2) Please explain the content of each aspect of ESG? Why do companies all over the world start to pay attention to ESG? (6%)
- (3) Please explain how to integrate BSC and ESG, and what are the possible ways of integration? Please take a case company as an example to draw a strategy map integrating BSC and ESG. (10%)
- (4) Please explain how to integrate ABC and ESG to generate corporate ESG information as a reliable source of information for corporate internal management and external communication. (6%)
- (5) Based on the above description, please propose a conceptual framework for the integration of BSC, ABC and ESG. (5%)

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

第一題：選擇題 (請選最適的一個答案，每題 2 分)(50 分) 選擇題請在答案卡上作答，否則不予計分。

1.我國公開發行公司需依《證券發行人財務報告編製準則》編製財務報告。該準則第 4 條指出財務報表與財務報告不同，財務報表包括資產負債表、綜合損益表、權益變動表、現金流量表及其附註；財務報告則包括財務報表、重要會計項目明細表，以及其他有助於主要使用者決策之揭露事項及說明。關於我國公開發行公司的哪個文件須經會計師查核，下列敘述何者正確？

- (A) 任何文件，只要公開發行公司提出要求，願意支付公費，請會計師查核。
- (B) 財務報告，因為上述法令之名稱為證券發行人「財務報告」編製準則，而公開發行公司為證券發行人。
- (C) 財務報表，因為固然上述法令之名稱是「財務報告」，但該法令在規範公開發行公司應如何編製財務報告，而不是在規範會計師要查核這些財務報告。
- (D) 資產負債表、綜合損益表、權益變動表，以及現金流量表。

2.以下有關會計師意見之陳述，何者正確？

- (A) 當會計師對受查者 111 年度財務報表表示意見時，可能需考量受查者在 112 年度發生的事。
- (B) 如會計師對受查者 111 年度財務報表出具無保留意見，即表示該受查者在 111 年度的經營係順遂。
- (C) 當會計師出具否定意見時，與渠出具無法表示意見相較，受查者的問題定較嚴重。
- (D) 會計師可能對受查者財務報表出具否定意見，亦可能一邊關切其能否繼續經營時，一邊出具無保留意見。二者相較，受查者的問題，在會計師表達負面的否定意見時必較嚴重。

第 3 題到第 9 題，請參考以下資訊：

公司資產負債表上之資產，包括無形資產，無形資產包括智慧財產，智慧財產包括專利、著作權、營業秘密等。這些智慧財產之取得、保護，以及處分等各有專利法、著作權法、營業秘密法等加以規範，企業營運，應加遵守。

大力及先進二公司均屬電子業，經營均深賴智慧財產，然若違反智慧財產相關法令，法律後果可能甚為嚴重。二公司的股票均上市（櫃）交易，其財務報表均需由會計師查核簽證。民國 110 年財報，大力公司聘郭、吳兩位會計師查核；先進公司則聘劉、巫兩位會計師查核。會計師在查核財務報表時，需查核受查者是否發生舞弊，以及是否未遵循法令，審計準則公報 240 號（原公報第 74 號）「查核財務報導對舞弊之責任」及公報 250 號（原公報第 72 號）「查核財務報表對法令遵循之考量」分別作出規範。

十年前（民國 100 年），鄒姓等 4 位工程師任職於大力公司，被當時先進公司羅總經理挖角，在竊取大力公司「點膠針頭結構」及「遮光片送料機構」的營業秘密後，跳槽先進公司；先進公司乃得以申請並取得二個新型專利。於是，大力公司對先進公司、羅總經理、4 位跳槽員工提出刑事及民事告訴，求償 140 億元。大力公司就損害賠償部分，聘許會計師分別估計其投入研發成本及其所受潛在損害之金額，大力公司研發處長乃提供已投入成本等資料給許會計師，許會計師據以出具鑑識會計報告，謂大力公司已投

考 試 科 目	審 計 學	系 所 別	會 計 研 究 所	考 試 時 間	2 月 3 日(五) 第四節
---------	-------	-------	-----------	---------	----------------

入研發成本計 15 億，再加計競爭力減損等，總潛在損失計 150 億，將報告交付大力公司；大力公司再將許會計師之鑑識會計報告交付法院。法院判決時，引用許會計師的報告，判先進公司須賠償大力公司 15 億元，再加計利息（年息 5%）。先進公司不服，上訴，惟雙方終在民國 110 年達成和解。

3. 關於上述受查者財報的訴訟附註及會計師的查核報告，以下諸陳述中，何者正確？
- (A) 大力公司財報須有訴訟的附註，否則財報即不實，會計師應修正(modify)其意見。
- (B) 先進公司財報須有訴訟的附註，否則財報即不實，會計師應修正其意見。
- (C) 先進公司財報須有訴訟的附註，否則財報即不實，會計師之查核報告應無奈地表達「無法表示意見」。
- (D) 如果大力公司財報沒有訴訟的附註，則財報有瑕疵，會計師應提出修正式無保留意見。
4. 以下陳述均與「郭、吳兩位會計師查核大力公司財報時，是否需考量審計準則公報 250 號？」有關，何者可能正確？
- (A) 兩位會計師雖需考量，但可以因查帳公費不夠高而不考量。
- (B) 兩位會計師雖需考量，但可以因查帳人員流動性太高，人力不足而不考量。
- (C) 兩位會計師雖需考量，但可以因大學會計系畢業生擔心自己爆肝，拒絕投入事務所，而不考量。
- (D) 兩位會計師需考量，若未考量，則恐有法律後果。
5. 大力公司和先進公司的財務報表查核會計師，在各自查核時，會強調不同審計準則公報。下列諸陳述中，何者最正確？
- (A) 查核大力公司的財報，本需特別強調審計準則公報 250 號未遵循相關法令之規定，因其營業秘密遭先進公司竊取，而竊盜為法律所不許。
- (B) 查核大力公司的財報，特別需強調審計準則公報 240 號和舞弊有關之責任，因其發生員工舞弊，竊取營業秘密，並帶槍投靠自己的敵人，造成鉅額損失，不過，因為營業秘密並未於資產負債表上出現，所以不必大驚小怪，本案中不必因此而特別強調審計準則公報 240 號。
- (C) 查核先進公司的財報，需同時強調審計準則公報 240 號與 250 號。
- (D) 查核先進公司的財報，因承接匆促，只好既不強調公報 240 號，亦不強調 250 號公報。
6. 負責查核大力公司財報的會計師有郭、吳兩位，以下陳述何者正確？
- (A) 郭會計師負責查核大力公司財報的主體，吳會計師則負責查核該財報的附註。
- (B) 財務報表有主體與附註二個部分，查核主體和附註的兩位會計師，責任輕重不同。
- (C) 郭、吳兩位會計師查核大力公司財務報表時，時常不需配合鑑識會計人員的需求。
- (D) 財務報表所表達之資訊，大部分係在會計期間內發生，惟亦有可能在期後期間才發生。凡可能納入本期財務報表之交易，會計師之查核責任輕重相同。

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

7. 大力公司財報係由郭、吳兩位會計師查核；先進公司財報則由劉、巫兩位會計師查核，以下陳述中何者正確？

- (A) 查核大力公司財報的兩位會計師中，若郭會計師為主查會計師，吳會計師為副查會計師，則郭會計師的責任較吳會計師重。
- (B) 查核先進公司財報的兩位會計師中，不論劉會計師或巫會計師，均為主簽會計師。
- (C) 查核先進公司財報的兩位會計師中，若劉會計師為副簽會計師，巫會計師為主簽會計師，則負責洽談公費的人是劉會計師。
- (D) 查核先進公司財報的兩位會計師中，若劉會計師為主簽，則是否承接，由其全權決定。

8. 許會計師進行鑑識會計程序，提出鑑識會計報告時，是否需考量審計準則公報 250 號？

- (A) 需考量，因為公費夠高。
- (B) 需考量，因為許會計師的能力夠好、調查時間充裕。
- (C) 需考量，因為許會計師能力好，調查時間充裕，而且公費收得夠高。
- (D) 不需考量。

9. 許會計師提供鑑識會計服務，是否須查核大力公司之歷史財務報表？

- (A) 須查核，因為先進公司很想知道許會計師查核的結果。
- (B) 須查核，因為先進公司想藉此提高鑑識會計報告之證據力。
- (C) 不須查核，因為大力公司是正常經營的上市公司，歷年財報均依法編製，而且 110 年的財報已由另外兩位會計師查核過。
- (D) 是否查、如何查，依個案情境決定。

第 10 題到第 14 題，請參考以下資訊：

民意代表經選舉產生，代表人民，傳達民意，為民喉舌；其任職於民意機關。民意代表得聘用助理若干人，民意機關同意為民意代表支付其助理之薪酬，助理之薪酬包括薪資及加班費兩部分。不論民意代表聘用多少位助理，民意機關每月所支付助理薪酬之總金額固定，不得逾 50 萬元。

民意代表競選連任時，需助理協助之處遠較平日為多，屆時需支付薪酬之數亦較平日為高。部分民意代表超前部署，預作準備，在聘用助理時與其達成共識：助理於向民意機構領取薪酬後，自願繳回部分作為辦公室之公積金，以備民意代表競選連任時使用。該等公積金，從助理之觀點，稱其「應退款」，由民意代表辦公室負責行政業務的同仁定期編製公積金明細表，造冊收取、記錄、保管。

民意代表高君的辦公室主任，綽號小兔，負責該辦公室之行政業務，編製助理薪酬明細表，稱為小兔帳本，分別記錄助理本薪、加班費，以及應退款三個部分。高代表於 2020 年 2 月份聘 8 位助理，吹哨者取得該月之助理薪酬明細表，公開如下：

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

1. 本薪部分 (8 位助理)

姓名	民意機關支付			民意代表辦公室支付						
	金額	扣繳	入帳	金額	勞保級距	勞保費	健保級距	健保費	應繳保費	應領薪資
甲	77,000	2,035	74,965	70,000	15,800	907	72,800	1,024	1,931	68,069
乙	60,500	5,151	55,349	55,000	45,800	907	55,400	779	1,686	53,314
丙	46,000	1,585	44,415	46,000	45,800	907	48,200	907	1,814	44,186
丁	41,260	3,100	38,160	30,000	30,300	426	30,300	426	852	29,148
戊	37,400	1,293	36,107	34,000	34,800	490	34,800	490	980	33,020
己	50,000	4,351	45,649	0	0	0	0	0	0	0
庚	44,000	3,612	40,388	40,000	40,100	882	40,100	564	1,446	38,554
辛	68,200	1,889	66,311	62,000	45,800	907	63,800	898	1,805	60,195

2. 加班費部分 (第 8 位助理)

姓名	民意機關支付			民意代表辦公室支付						
	金額	扣繳	入帳	金額	勞保級距	勞保費	健保級距	健保費	應繳保費	應領薪資
辛	24,800	496	24,304	24,800				496	496	24,304

3. 應退款部分 (第 8 位助理)

項目	金額	備註
薪資差額	6,200	$68,200 - 62,000 = 6,200$
加班費	24,800	
合計	31,000	

10. 台端閱讀上述小兔帳本的資訊後，想向吹哨者進一步請教，惟台端想請教的問題不會包括下列何者？
- (A) 本薪部分「薪資」、「勞保級距」、「勞保費」、「健保級距」、「健保費」、「應繳保費」，以及「應領薪資」等七欄資訊的意義各為何？
- (B) 為何本薪部分有 8 位助理的資料，而加班費部分只有第 8 位助理的資料？
- (C) 為何本薪部分有 8 位助理的資料，而應退款（公積金）部分只有第 8 位助理的資料？
- (D) 第 8 位助理的加班費，是否全部都納入應退款（公積金）？
11. 第 10 題的問題是否與專業懷疑 (professional skepticism) 有關？
- (A) 有關，因為專業懷疑的精神，是在應質疑之處提問，不在不應質疑之處亂提問，如果台端提問的問題不當，取得之證據即無關，品質不佳，無法追查是否存有舞弊。
- (B) 有關，因為小兔帳本就在辨認是否存有舞弊，而審計準則公報 240 號又談到專業懷疑，並且指出查

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

核人員在考量導因於舞弊之重大不實表達風險時，運用專業懷疑尤為重要。

(C) 有關，因為任何與舞弊有關的事，都與審計準則公報 240 號的專業懷疑有關。

(D) 無關，雖然審計準則公報 240 號談到專業懷疑，而該公報是在要求查核人員持續運用專業懷疑質疑受查者是否存有不實表達，而小兔帳本的問題根本不是有無不實表達。

12. 上述小兔帳本所描述的本薪資資訊，台端最可能質疑的地方，是：

(A) 兩個薪資（欄名為金額）的差異。

(B) 兩個級距（「勞保級距」與「健保級距」）的差異。

(C) 質疑兩個保費（「勞保費」與「健保費」）的差異。

(D) 都不質疑。

13. 在小兔帳本的本薪部分，八名助理各有兩個金額（薪資）欄，其差額如下：

姓名	金額	姓名	金額
甲	7,000	戊	3,400
乙	5,500	己	50,000
丙	0	庚	4,000
丁	11,260	辛	6,200

台端最可能會進一步追查其薪酬的助理，有：

(A) 助理丙，因為丙得到特殊待遇，不必繳公積金，可能是男友。

(B) 助理己，因為己可能已離職。

(C) 助理丙、丁、己。

(D) 8 位助理皆要進一步追查。

14. 台端追問或不追問助理薪酬的態度，及其理由，有：

(A) 不追問，因為這些助理的薪資本來都不高，兩個薪資間的差額更小，總共不到 60 萬，重要性甚低，而且，還有更大的舞弊案待查。

(B) 不追問，因為這些助理薪資的差額是其薪資的一定比例，邏輯已現。

(C) 追問，因為這些助理不受重用，在心懷不滿的狀態下離職，很可能吐實。

(D) 追問，因為這些助理被民意機關扣繳的保費金額奇特。

第 15 題到第 17 題，請參考以下資訊：


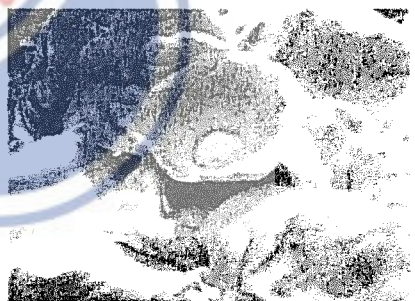
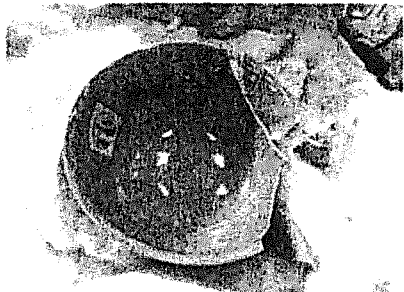
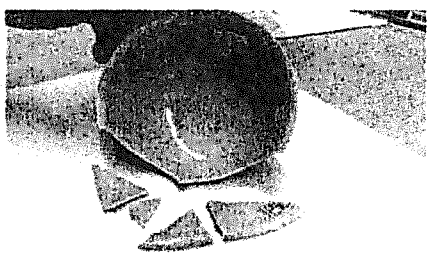
國立故宮博物院隸行政院，屬二級中央機關。該院組織法第 1 條指出，設立該院是「為整理、保管、展出原國立北平故宮博物院及國立中央博物院籌備處所藏之歷代古文物及藝術品，並加強對中國古代文物藝術品之徵集、研究、闡揚，以擴大社教功能」。因此，典藏文物為該院主要功能之一，其典藏之文物，至 111 年 12 月 31 日止，計 698,856 件/冊，其中包括善本書籍 216,507 冊、檔案文獻 395,551 冊，餘 86,798

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

件中，陶瓷器佔三成(25,595件)。以上文物分3個等級：國寶級、重要文物級，以及一般文物級。被列入國寶級文物，須符合四項標準，其中包括歷史上的不可取代性，故宮共有國寶級文物約400件。

今(111)年，立委陳君接獲檢舉，謂故宮於去(110)年2月執行文物數位典藏計畫時，在將「清弘治款嬌黃綠彩雙龍小碗」移出庫房時，不慎滑落破損，事後，員工即刻向院長報告，但院長卻「下令對該器物不得點交、不得紀錄，在進行修復之前，也不得做檢視報告，尤其要求相關人員封口，所有相關文件都用最高密件處理，以免留下任何證據」。陳立委接獲檢舉後，於10月28日在立法院國是論壇揭露此事，並表示如果此事為真，將是故宮首次打破國寶，應加注意，而且，即使打破國寶並非蓄意，但隱瞞則是蓄意，請行政院院長追查其下屬故宮院長的行政及政治責任。當天故宮發出「故宮典藏瓷器損傷，絕無隱匿情事」之新聞，還表明近期破損的文物，不是只有一件，共三件，該三件文物之相關資訊，如下，在開箱後滑落破損的故瓷，不是嬌黃綠彩雙龍小碗，而是青花花卉盤；至於其照片，則如下：

品名	年代	編號	發現(生)日	摘要	現況
嬌黃綠彩雙龍小碗	明 弘治	016896	110.2.3	開箱時已遭毀損	修復中
暗龍白裏小黃瓷碗	清 康熙	007167	111.4.7	開箱時已遭毀損	等待修復
青花花卉盤	清 乾隆	000290	111.5.19	開箱後滑落破損	等待修復

名稱	編號	照片
嬌黃綠彩雙龍小碗	016896	
		案發時的照片
		
		案發時的照片
		
		

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
暗龍白裏小黃瓷碗	007 167				
青花花卉盤	000 290				

三天後（同月 31 日），故宮將二件故瓷的初步調查報告，簡要彙總如下表，送立法院：

名稱	開箱原因	參與人員	人數	人員疏失	處理
嬌黃綠彩雙龍小碗 016896	進行文物數位化專案計畫	器物處瓷器科研究人員、研究助理 行政人員，及 技工	6 人	無	修復中
暗龍白裏小黃瓷碗 007167	進行前瞻計畫	器物處助理研究員、 雇員、辦事員、 技工，及 外包廠商助理	10 人	無	待處理

調查報告還表明，能進入山洞庫房接觸瓷器文物者，僅以故宮研究及行政人員為限，研究助理及技工友會協助搬運鐵箱，搬運過程可能造成文物晃動甚至受損；關上鐵箱時，可能因人為施力按壓或空間縮減而導致文物碰撞受損，另外，文物若本有肉眼無法看見的暗傷，也可能因時間經過或碰撞而破裂。發現 016896

考 試 科 目	審 計 學	系 所 別	會 計 研 究 所	考 試 時 間	2 月 3 日(五) 第四節
---------	-------	-------	-----------	---------	----------------

破損的過程，是在進行例行整理時，打開院 1873 箱，於取出第一件文物後，發現放在底下編號 016896 的瓷器破成 4 片；發現 007167 破損的過程，也是在進行例行文物整理時，發現院 2297 箱內一個藍布盒所裝的瓷器碎成 2 片。至於處理經過，在 016896，是當下拍照，逐級陳報至院長，院長命政風室調查有無違失；在 007167，則是當下拍照，4:15 左右，回辦公室，報告科長，5 點左右，呈處長。院長也令政風室調查。二件之調查結論均為未發現有人員違失。

15. 以下與嬌黃綠彩雙龍小碗 016896 傷損有關之諸陳述中，不是直接屬故宮內部控制缺失者，有幾項？

- I. 僅研究及行政人員能進入山洞庫房，接觸瓷器文物；在他們協助搬運鐵箱的過程中，文物可能晃動、受損；關上鐵箱時，可能因人為施力按壓或空間縮減而導致文物碰撞受損，另外，若文物本有暗傷，也可能因時間經過或碰撞而破裂。
- II. 發現該文物破損的時機，究是在進行文物數位化專案計畫，還是進行例行整理？說詞不一，溝通的品質不佳。
- III. 器物處瓷器科研究人員、行政人員、研究助理及技工等 6 人於 110 年 2 月 3 日進入山洞瓷器庫房進行例行整理時，發現該文物傷損，當天即依《國立故宮博物院典藏文物管理作業要點》規定進行陳報，啟動調查。
- IV. 發現傷損六天後（2 月 9 日），器物處及政風室即完成該文物之調查報告。
- V. 故宮宣稱為進行調查，分別於 110 年 2 月 25 日、3 月 4 日及 3 月 31 日 3 次進行現場勘查，且訪談相關人員，惟上述勘查之時間係在調查報告完成之後。
- VI. 故宮將該文物送修之日，係 111 年 10 月 26 日，是調查完成後 18 個月。
- VII. 立委在該文物送修後兩天（10 月 28 日），於立法院質疑該故瓷不慎摔破，且院長還欲加隱瞞，要求行政院長追查故宮院長的行政責任及政治責任。
- VIII. 舉報者所舉報的訊息欠精確，該故瓷之破損原因，是擠壓，不是在移出庫房時被摔破，確實有故瓷在移出庫房時被摔破，但非本件。

- (A) 以上 8 項全非屬故宮內控缺失。
- (B) 4 項不屬缺失。
- (C) 5 項不屬缺失。
- (D) 全都屬缺失。

16. 同上題 8 項陳述，其中屬故宮外部控制者，有幾項？

- (A) 3 項以上屬外部控制。
- (B) 2 項屬外部控制。
- (C) 1 項屬外部控制。
- (D) 沒有 1 項屬外部控制。

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

17. 以下事件中，何者必與故宮的文物管理無關，內部稽核亦不須進行專案稽核？

- (A) 故宮明知有三件故瓷文物受損，但送給立法院的調查報告，卻只針對其中兩件故瓷而已，並沒有納入現代因人為疏失而打破的故瓷。按照故宮的說法，只有第三件破損而未提出報告的事件，是可控、可避免的。
- (B) 進入瓷器庫房，參與盤點青花花卉盤(000290)的人，數目不詳，事實上可能超過 2 人，不能確定本件應負責之人的數目是否只有 2 位。另二件故瓷破損事件相關人士的數目，分別是 6 人及 10 人，不是僅 2 位而已。111 年 5 月 19 日在場的其他人究竟是誰，為何進入瓷器庫房，是否確實沒有責任，均未交代，而且 5 月 19 日距現在不久，錄影帶應仍保存。
- (C) 有關暗龍白裏小黃瓷碗(007167)破損處理時間的交待，精確到分鐘，最為清楚，勝過 016896，惟進入瓷器庫房參與該故瓷盤點的人士，有外包廠商之助理，而外包廠商又很可能因前瞻計畫下的採購案而來，而採購之項目、金額，以及欲達成之目標，均不詳；該採購案之目標與該院組織法第 1 條所述該院之設立目標是否一致，亦不詳。
- (D) 故宮如何決定故瓷計提折舊的方法與耐用年限的長短。

18. Which of the following is *least* likely to impair a CPA firm's independence with respect to a nonpublic audit client in the San Diego office of a national CPA firm?

- (A) A partner in the San Diego office owns an immaterial amount of stock in the client.
- (B) A partner in the Houston office owns 8% of the client's stock.
- (C) A partner in the San Diego office, who does not work on the audit, previously served as controller for the audit client.
- (D) A partner in the New York office is also the vice president of finance for the audit client.

19. Management has centralized purchasing and uses a model based upon previous year's sales with adjustments for trends in the market place (e.g., the trend to more casual shoes). A staff auditor has suggested that the centralized purchasing may be one of the reasons for the lower level of profitability in the Mid-Central Region. Which of the following would be the best single audit procedure to address the staff auditor's assertion?

- (A) Take a sample of receiving documents at stores and trace to purchase orders to determine the length of time between the purchase and delivery of the goods.
- (B) Interview store managers in the Mid-Central Region to determine their attitude toward centralized purchasing.
- (C) Perform an inventory count at selected stores in the Mid-Central Region and determine if adjustments are needed to the perpetual records.
- (D) Perform a product-line analysis of sales and purchases in the Mid-Central Region and compare with other regions.

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

20. A predecessor auditor will ordinarily initiate communication with the successor auditor:

	Prior to the Successor's Acceptance of the Engagement	Subsequent to the Successor's Acceptance of the Engagement
I.	Yes	Yes
II.	Yes	No
III.	No	Yes
IV.	No	No

- (A) Option I.
- (B) Option II.
- (C) Option III.
- (D) Option IV.

21. When a client uses a service organization to process certain transactions (e.g., its employee benefit plan), the auditor is least likely to obtain an understanding relating to these transactions by

- (A) Contacting the service organization to obtain specific information.
- (B) Sending a confirmation request to the service organization.
- (C) Visiting the service organization and performing procedures.
- (D) Obtaining and reading a Type 1 or Type 2 report from the service organization.

22. Which of the following statements is most likely to be true?

- (A) The auditors are least likely to "audit around the computer" when processing is primarily online and updating is real-time
- (B) The best method of achieving internal control over advanced IT systems is through the use of batch controls instead of controls written into the computer system.
- (C) In auditors' consideration of a client's IT controls, they may encounter application controls such as the operations manual, control over program changes, and hash total controls.
- (D) Tagging and tracing transactions are a testing technique that auditors use to minimize the possibility of contaminating a client's financial data.

23. The 6,000 accounts receivable of Dolphin Company have a total book value of \$120,000. Robert Stone, CPA, has selected and audited a sample of 200 accounts with a total book value of \$4,200. Using the difference estimation technique, Stone has properly estimated a projected misstatement of an overstatement of \$12,000 for the entire population. The audited value of Stone's sample is:

- (A) \$3,400
- (B) \$3,600
- (C) \$3,800
- (D) \$4,600

考試科目	審計學	系所別	會計研究所	考試時間	2 月 3 日(五) 第四節
------	-----	-----	-------	------	----------------

24. Shortly after year-end, Stacy Corporation was informed of the bankruptcy of Quincy. Stacy Corporation showed a receivable of \$20,000 (a material amount) due from Quincy as of year-end—none of which seems recoverable. The receivable had been questionable for some time as Quincy had been experiencing financial difficulties for the past several years. Yet, Quincy's bankruptcy did not occur until after Stacy Corporation's year-end. Under these circumstances:

	The financial statements should be adjusted	The event requires financial statement disclosure, but no adjustment	The auditor's report should be modified for a lack of consistency
I.	Yes	No	No
II.	Yes	No	Yes
III.	No	Yes	Yes
IV.	No	Yes	No

- (A) Option I.
- (B) Option II.
- (C) Option III.
- (D) Option IV.

25. Accepting an engagement to examine an entity's financial projections most likely would be appropriate if the projections were to be distributed to:

- (A) All employees who work for the entity.
- (B) A bank with which the entity is negotiating for a loan.
- (C) Potential stockholders who request a prospectus or a registration statement.
- (D) All stockholders of record as of the report date.

第二題：(9 分)

Bolinger, Segars, Gilbert & Moss (BSGM) LLP, a CPA firm in Lubbock, Texas, has completed the audit of the financial statements of Apache Corporation as of, and for, the year ended December 31, 20X2. Findings related to the financial statements and the audit include:

- a. Apache has been in existence for a number of years and been audited for the past five years by BSGM. Apache should present only current-year financial statements as the audit report will only be on the current year. Other than that, there are no reporting implications.
- b. Bolinger was unable to perform normal accounts receivable confirmation procedures, but alternate procedures were used to satisfy Bolinger as to the validity of the receivables. Since the alternate procedures performed provide sufficient appropriate audit evidence, the auditor issues an unmodified opinion and refers to the omission of the normal procedures in the report.
- c. Apache Corporation is the defendant in litigation, the outcome of which is highly uncertain. If the case is settled in favor of the plaintiff, Apache will be required to pay a substantial amount of cash that might require the sale of certain assets. The litigation and the possible effects have been properly disclosed in Note 8. If

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

the auditors choose to issue an unmodified opinion, they cannot include discussion of this matter in the audit report.

- d. During 20X2 Apache changed its method of accounting for long-term construction contracts and properly reflected the effect of the change, which is discussed in Note 12. Bolinger is satisfied with Apache's justification for making the change and thus issues an unmodified opinion with an other-matter paragraph included to indicate the change in method.
- e. Apache issued debentures on January 31, 20X2, in the amount of \$20 million. The funds obtained from the issuance were used to finance the purchase of properties. The debenture agreement restricts the payment of future cash dividends to earnings after December 31, 20X2. Apache declined to disclose these data in the notes to the financial statements. Bolinger may issue an unmodified, a qualified, or a disclaimer opinion.
- f. Bolinger gathered sufficient appropriate audit evidence as of February 15, 20X3, and planned a report release date of February 21, 20X3, which is designated as the audit report date.

Required:

Consider each fact given above independently and determine (1) whether the statement is correct or not; if not, (2) provide a correction to any inaccurate information (be specific with your answers).

	(1) Correct or Incorrect	(2) Correction
a.		
b.		
c.		
d.		
e.		
f.		

第三題：(3分)

Hikari Trading Co., a client of your CAP firm, has requested your advice on the following issue. It has three clerical employees who must perform the following functions:

- A. Maintain accounts receivable ledger.
- B. Handle and deposit cash receipts.
- C. Maintain general ledger.
- D. Maintain cash disbursements journal and prepare checks for signature.
- E. Reconcile the bank account.
- F. Maintain accounts payable ledger.
- G. Issue credit memos on sales returns and allowances.

Required:

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

To achieve the highest degree of internal control, the company requests your advice on assigning the above functions to the three employees (X, Y, and Z), assuming that they are all capable of performing these tasks. With the exceptions of the normal jobs of the bank reconciliation and the issuance of credits on returns and allowances, all functions require an equal amount of time. It may be assumed that these employees will perform no other accounting functions than the ones listed and that any accounting functions not listed will be performed by persons other than these three employees.

	Tasks you recommend to assign (i.e., capital letters)
Employee X	
Employee Y	
Employee Z	

第四題：(5分)

During your audit of Carlo Smith Inc., you obtained the following bank transfer schedule.

Check#	Bank Accounts		Amount	Date Disbursed		Date Deposited	
	From	To		Books	Bank	Books	Bank
4378	Wells Fargo	HSBC	30,000	12/28	1/3	12/31	12/31
6004	Capital	Wells Fargo	55,000	1/3	12/31	12/30	12/31
7227	Revolut	Wells Fargo	67,000	12/30	1/1	1/2	1/2
3520	HSBC	Revolut	82,000	1/1	1/2	12/31	1/2
4381	Wells Fargo	Revolut	20,000	12/31	1/5	12/31	1/3

Required:

For each transfer, indicate the most likely situation as (1) it relates to cash at year-end (i.e., properly stated, understated, or overstated), (2) whether and how it results in a bank reconciling item(s) and at which bank, and (3) whether it requires a book adjustment and at which account.

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

Check #	(1) Year-end total cash is properly stated, understated, or overstated	(2) Bank Reconciling Item? Outstanding check/ Deposit in Transit at which bank	(3) Book Adjustment? Yes or No (if yes, at which bank account per books)
Example			
4378			
6004			
7227			
3520			
4381			

第五題：(15分)

Items *a* through *f* represent the items that an auditor ordinarily would find on a client-prepared bank reconciliation. The accompanying **List of Auditing Procedures** represent substantive auditing procedures. For each item, select one or more procedures, as indicated, that the auditor most likely would perform to gather evidence in support of that item. The procedures on the list may be selected once, more than once, or not at all.

Assume

- The client prepared the bank reconciliation on 12/2/X5.
- The bank reconciliation is mathematically accurate.
- The auditor received a cutoff bank statement dated 10/7/X5 directly from the bank on 10/11/X5.
- The 9/30/X5 deposit in transit—outstanding checks #1281, #1285, #1289, and #1292—and the correction of the error regarding check #1282 appeared on the cutoff bank statement.
- The auditor assessed control risk concerning the financial statement assertions related to cash at the maximum.

List of Auditing Procedures

- | | |
|---|---|
| A. Trace to cash receipts journal. | H. Inspect supporting documents for reconciling item not appearing on cutoff statement. |
| B. Trace to cash disbursements journal. | I. Trace items on the bank reconciliation to cutoff statement. |
| C. Compare to 9/30/X5 general ledger. | J. Trace items on the cutoff statement to bank reconciliation. |
| D. Confirm directly with bank. | |
| E. Inspect bank credit memo. | |
| F. Inspect bank debit memo. | |
| G. Ascertain reason for unusual delay. | |

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

GENERAL COMPANY Bank Reconciliation 1st National Bank of US Bank Account September 30, 20X5					
a. Select 2 procedures	--	Balance per bank			\$ 28,375
b. Select 5 procedures	--	Deposits in transit			
		9/29/X5	\$4,500		
		9/30/X5	<u>1,525</u>	6,025	
				<u>34,400</u>	
c. Select 5 procedures	--	Outstanding checks			
		# 988 8/31/X5	2,200		
		#1281 9/26/X5	675		
		#1285 9/27/X5	850		
		#1289 9/29/X5	2,500		
		#1292 9/30/X5	<u>7,225</u>	<u>(13,450)</u>	
				20,950	
d. Select 1 procedure	--	Customer note collected by bank			(3,000)
e. Select 2 procedures	--	Error: Check #1282; written on 9/26/X5 for \$270 was erroneously charged by bank as \$720; bank was notified on 10/2/X5			<u>450</u>
f. Select 1 procedure	--	Balance per books			<u>\$ 18,400</u>

第六題：(18分)

The firm of Buy and Best, CPAs, is engaged to conduct the audit of Radio Hut, a retailer of electronic and other high-technology products. Because of technological advances in Radio Hut's inventory products, an important risk that it faces is that prices charged by suppliers reflect current industry prices (which tend to fluctuate relatively significantly, particularly as new technologies are introduced and as older technologies are discontinued). The nature of Radio Hut's inventories is such that a small number of suppliers exist and each supplier has a similar pricing structure. This pricing structure is reflected in an electronic industry pricing guide, which is updated on a daily basis.

You are a staff accountant with Buy and Best and have been asked to identify a potential audit approach to address this risk. In the past, your firm has decided to place relatively limited reliance on internal control policies related to Radio Hut's purchasing function and has instead conducted relatively extensive substantive procedures related to its inventories. However, the new partner on the Radio Hut engagement has successfully reduced substantive procedures for the other clients in the retail industry by performing more extensive tests of controls. Because of previous experience in the industry as well as having used this audit approach successfully for other clients, the new partner asks you to evaluate the possibility of using more extensive tests of controls in the audit of Radio Hut.

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

The following controls are relevant to Radio Hut's processing of vendor invoices:

- Similar to most retailers in the industry, Radio Hut has a highly automated inventory monitoring and control system. Based on anticipated product life, current sales, and existing inventory levels, Radio Hut generates an automatic purchase order when inventory levels reach predetermined thresholds.
- Once a purchase order has been generated, the store manager reviews it prior to transmitting it to the appropriate vendor. This review ensures that the vendor is from an approved list and that the proposed purchase is consistent with the store's objectives and near-term plans (for example, not purchasing a large number of laptop computers just prior to a major promotion for tablets).
- Upon receipt of the items, warehouse personnel prepare "blind" copies of a receiving report, noting the quantity of each item received.
- Purchasing personnel verify the vendors' invoices by (1) comparing the invoice to a purchase order by referencing the purchase order number on the vendor invoice, (2) comparing quantities on the vendor invoice to quantities from the receiving report prepared by warehouse personnel, (3) comparing prices on the invoice for reasonableness through reference to industry pricing data, and (4) mathematically verifying the accuracy of the invoice.

These controls have been in place for a number of years, and Radio Hut has experienced relatively little turnover in its purchasing and related functions. You did not observe any remediation or major changes with respect to these controls or to Radio Hut's control environment during the past year.

You reviewed the prior audit documentation, which was prepared by another staff accountant who has since left the firm. Based on your review, you prepared the following notes:

- The control policy tested by the staff accountant is the employee verification of the reasonableness of prices on the invoices by placing a checkmark or other notation adjacent to the price on the invoice.
- Using an expected population exception rate of 1 percent, a tolerable exception rate of 1 percent, and a risk of overreliance of 10 percent, the staff accountant selected a sample of 55 invoices.
- Tests of controls revealed three misstatements; based on the sample size of 55 and a risk of overreliance of 10 percent, the computed upper exception rate was 11.8 percent. Because this exceeded the tolerable exception rate 1 percent, the other staff accountant reduced reliance on the control policy and conducted more extensive substantive procedures.

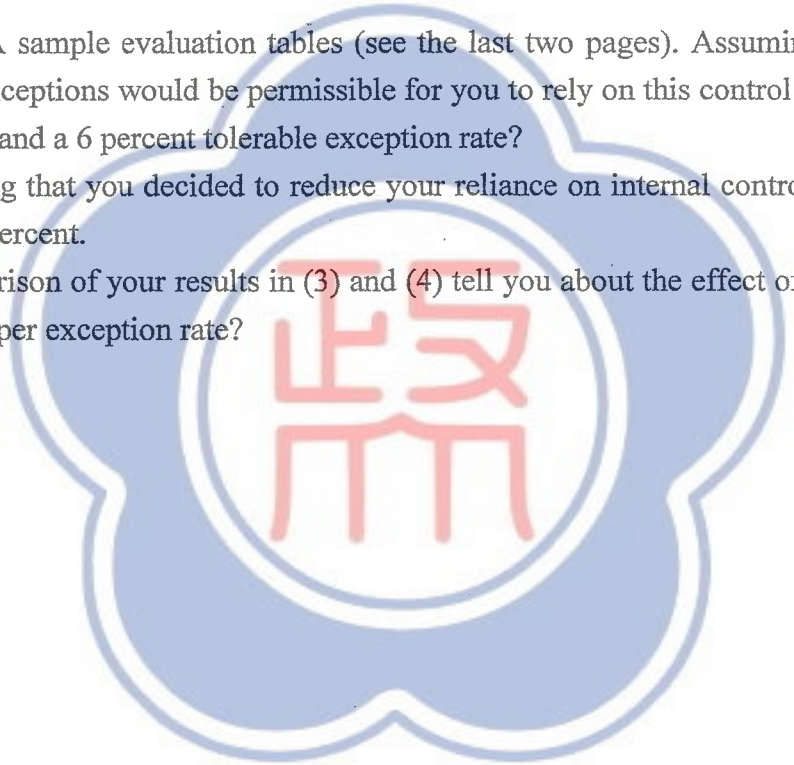
考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

Required:

- (1) Comment on the appropriateness of the work done in the prior audit with respect to testing this control policy.
- (2) Assume that you have established a risk of overreliance of 5 percent, a tolerable exception rate of 6 percent, and an expected population exception rate of 1 percent. Using AICPA sample size tables (see the last two pages), determine the necessary sample size in the current audit. Is this sample size consistent with your expectations compared to that examined in the prior year?

[Note: Requirements (3)-(5) are unrelated to (1)-(2).]

- (3) Refer to the AICPA sample evaluation tables (see the last two pages). Assuming a sample size of 100 items, how many exceptions would be permissible for you to rely on this control policy using a 5 percent risk of overreliance and a 6 percent tolerable exception rate?
- (4) Repeat (3), assuming that you decided to reduce your reliance on internal control and establish a risk of overreliance of 10 percent.
- (5) What does a comparison of your results in (3) and (4) tell you about the effect of the risk of overreliance on the computed upper exception rate?



備註	一、作答於試題上者，不予計分。 二、試題請隨卷繳交。
----	-------------------------------

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

TABLE 15-8 Determining Sample Size for Attributes Sampling*

5 PERCENT RISK OF OVERRELIANCE

Estimated Population Exception Rate (in Percent)	Tolerable Exception Rate (in Percent)										
	2	3	4	5	6	7	8	9	10	15	20
0.00	149	99	74	59	49	42	36	32	29	19	14
0.25	236	157	117	93	78	66	58	51	46	30	22
0.50	313	157	117	93	78	66	58	51	46	30	22
0.75	386	208	117	93	78	66	58	51	46	30	22
1.00		257	156	93	78	66	58	51	46	30	22
1.25		303	156	124	78	66	58	51	46	30	22
1.50		392	192	124	103	66	58	51	46	30	22
1.75			227	153	103	88	77	51	46	30	22
2.00			294	181	127	88	77	68	46	30	22
2.25			390	208	127	88	77	68	61	30	22
2.50				234	150	109	77	68	61	30	22
2.75				286	173	109	95	68	61	30	22
3.00				361	195	129	95	84	61	30	22
3.25				458	238	148	112	84	61	30	22
3.50					280	167	112	84	76	40	22
3.75					341	185	129	100	76	40	22
4.00					421	221	146	100	89	40	22
5.00						478	240	158	116	40	30
6.00								266	179	50	30
7.00									298	68	37

10 PERCENT RISK OF OVERRELIANCE

Estimated Population Exception Rate (in Percent)	Tolerable Exception Rate (in Percent)										
	2	3	4	5	6	7	8	9	10	15	20
0.00	114	76	57	45	38	32	28	25	22	15	11
0.25	194	129	96	77	64	55	48	42	38	25	18
0.50	194	129	96	77	64	55	48	42	38	25	18
0.75	265	129	96	77	64	55	48	42	38	25	18
1.00	398	176	96	77	64	55	48	42	38	25	18
1.25		221	132	77	64	55	48	42	38	25	18
1.50		265	132	105	64	55	48	42	38	25	18
1.75		390	166	105	88	55	48	42	38	25	18
2.00			198	132	88	75	48	42	38	25	18
2.25			262	132	88	75	65	42	38	25	18
2.50			353	158	110	75	65	58	38	25	18
2.75			471	209	132	94	65	58	52	25	18
3.00				258	132	94	65	58	52	25	18
3.25				306	153	113	82	58	52	25	18
3.50				400	194	113	82	73	52	25	18
3.75					235	131	98	73	52	25	18
4.00					274	149	98	73	65	25	18
5.00						318	160	115	78	34	18
6.00							349	182	116	43	25
7.00								385	199	52	25
8.00									424	60	25

考試科目	審計學	系所別	會計研究所	考試時間	2月3日(五) 第四節
------	-----	-----	-------	------	-------------

TABLE 15-9 Evaluating Sample Results Using Attributes Sampling*

5 PERCENT RISK OF OVERRELIANCE

Actual Number of Exceptions Found

Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	14.0	21.7	28.3	34.4	40.2	45.6	50.8	55.9	60.7	65.4	69.9
25	11.3	17.7	23.2	28.2	33.0	37.6	42.0	46.3	50.4	54.4	58.4
30	9.6	14.9	19.6	23.9	28.0	31.9	35.8	39.4	43.0	46.6	50.0
35	8.3	12.9	17.0	20.7	24.3	27.8	31.1	34.4	37.5	40.6	43.7
40	7.3	11.4	15.0	18.3	21.5	24.6	27.5	30.4	33.3	36.0	38.8
45	6.5	10.2	13.4	16.4	19.2	22.0	24.7	27.3	29.8	32.4	34.8
50	5.9	9.2	12.1	14.8	17.4	19.9	22.4	24.7	27.1	29.4	31.6
55	5.4	8.4	11.1	13.5	15.9	18.2	20.5	22.6	24.8	26.9	28.9
60	4.9	7.7	10.2	12.5	14.7	16.8	18.8	20.8	22.8	24.8	26.7
65	4.6	7.1	9.4	11.5	13.6	15.5	17.5	19.3	21.2	23.0	24.7
70	4.2	6.6	8.8	10.8	12.7	14.5	16.3	18.0	19.7	21.4	23.1
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.1	21.6
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	20.3
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.9	18.2
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4
125	2.4	3.8	5.0	6.1	7.2	8.3	9.3	10.3	11.3	12.3	13.2
150	2.0	3.2	4.2	5.1	6.0	6.9	7.8	8.6	9.5	10.3	11.1
200	1.5	2.4	3.2	3.9	4.6	5.2	5.9	6.5	7.2	7.8	8.4

10 PERCENT RISK OF OVERRELIANCE

Actual Number of Exceptions Found

Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	10.9	18.1	24.5	30.5	36.1	41.5	46.8	51.9	56.8	61.6	66.2
25	8.8	14.7	20.0	24.9	29.5	34.0	38.4	42.6	46.8	50.8	54.8
30	7.4	12.4	16.8	21.0	24.9	28.8	32.5	36.2	39.7	43.2	46.7
35	6.4	10.7	14.5	18.2	21.6	24.9	28.2	31.4	34.5	37.6	40.6
40	5.6	9.4	12.8	16.0	19.0	22.0	24.9	27.7	30.5	33.2	35.9
45	5.0	8.4	11.4	14.3	17.0	19.7	22.3	24.8	27.3	29.8	32.2
50	4.6	7.6	10.3	12.9	15.4	17.8	20.2	22.5	24.7	27.0	29.2
55	4.2	6.9	9.4	11.8	14.1	16.3	18.4	20.5	22.6	24.6	26.7
60	3.8	6.4	8.7	10.8	12.9	15.0	16.9	18.9	20.8	22.7	24.6
65	3.5	5.9	8.0	10.0	12.0	13.9	15.7	17.5	19.3	21.0	22.8
70	3.3	5.5	7.5	9.3	11.1	12.9	14.6	16.3	18.0	19.6	21.2
75	3.1	5.1	7.0	8.7	10.4	12.1	13.7	15.2	16.8	18.3	19.8
80	2.9	4.8	6.6	8.2	9.8	11.3	12.8	14.3	15.8	17.2	18.7
90	2.6	4.3	5.9	7.3	8.7	10.1	11.5	12.8	14.1	15.4	16.7
100	2.3	3.9	5.3	6.6	7.9	9.1	10.3	11.5	12.7	13.9	15.0
125	1.9	3.1	4.3	5.3	6.3	7.3	8.3	9.3	10.2	11.2	12.1
150	1.6	2.6	3.6	4.4	5.3	6.1	7.0	7.8	8.6	9.4	10.1
200	1.2	2.0	2.7	3.4	4.0	4.6	5.3	5.9	6.5	7.1	7.6

考試科目	稅務法規	系所別	會計研究所稅務組	考試時間	2月3日(五)第三節
------	------	-----	----------	------	------------

一、選擇題〈共 45 分，每題 3 分〉

- 個人依所得稅法第七十一條規定應辦理結算申報而未辦理，經稽徵機關核定應納稅額者，下列何者不予適用？
 - 免稅額
 - 列舉扣除額
 - 薪資所得特別扣除額
 - 身心障礙特別扣除額
- 有關實質課稅原則之說明，下列何者錯誤？
 - 納稅義務人基於獲得租稅利益，違背稅法之立法目的，濫用法律形式，規避租稅構成要件之該當，以達成與交易常規相當之經濟效果，為逃漏租稅
 - 稅捐稽徵機關認定課徵租稅之構成要件事實時，應以實質經濟事實關係為依據
 - 涉及租稅事項之法律，應衡酌經濟上之意義及實質課稅之公平原則為之
 - 以上皆非
- 關於我國綜合所得稅之敘述，下列何者錯誤？
 - 中國大陸所得應納入課稅範圍
 - 採屬地主義
 - 個人向美國繳納之所得稅款，可用於抵繳我國之綜合所得稅
 - 以家庭為計稅單位，將納稅義務人與受扶養親屬之所得加總後計算課稅
- 下列何者不是我國所得稅法規定之免稅所得？
 - 由服務機關或事業所補助之全民健保保險費
 - 各級政府公有事業之所得
 - 銀行給付之定期存款利息
 - 依國家賠償法規定取得之賠償金
- 依所得稅法相關規定，111 年度之標準扣除額為多少？
 - 納稅義務人個人為 12 萬元，有配偶者 18 萬元
 - 納稅義務人個人為 12.4 萬元，有配偶者 24.8 萬元
 - 納稅義務人個人為 14 萬元，有配偶者 28 萬元
 - 納稅義務人個人為 14.6 萬元，有配偶者 29.2 萬元
- 依所得稅法規定，下列何者在申報綜合所得稅之綜合所得總額時，不可以減除成本及費用？
 - 利息收入
 - 薪資收入
 - 執行業務收入
 - 財產交易收入

考試科目	稅務法規	系所別	會計研究所稅務組	考試時間	2月3日(五)第三節
<p>7. 某甲在台北市有一間公寓出租，每月租金收入為 3 萬元，111 年度實際支付浴室修繕費用 10 萬元，財產保險費為 2 萬元。假設不考慮折舊，則某甲於 111 年度應申報之租賃所得為何？</p> <p>(A) 15.48 萬元 (B) 20.52 萬元 (C) 24 萬元 (D) 36 萬元</p> <p>8. 新新公司 109 年稅後淨利 600 萬元，110 年度彌補以前年度虧損 150 萬元，提列法定盈餘公積 45 萬元，分配現金股利 50 萬元，股票股利 50 萬元，則 111 年申報未分配盈餘應加徵所得稅：</p> <p>(A) 15.25 萬元 (B) 17.75 萬元 (C) 22.75 萬元 (D) 30.50 萬元</p> <p>9. 所得稅法中有關反避稅之各項規定，下列何者錯誤？</p> <p>(A) 自 100 年度起，銀行對關係人之負債占業主權益超過一定比率者，超過部分之利息支出不得列為費用或損失</p> <p>(B) 營利事業與其關係人進行交易，符合特定條件者，得由營利事業向該管稽徵機關申請預先訂價協議，議定其常規交易結果</p> <p>(C) 甲公司持有設立於低稅率國家之海外 A 公司 100% 股份，應將 A 公司當年度盈餘 1,000 萬元認列為投資收益，課徵營利事業所得稅</p> <p>(D) 甲公司與國外 A 公司，藉虛偽之交易安排不當為股東規避稅負者，稽徵機關得報經財政部核准，按股東實際應獲配之股利予以調整應納稅額</p> <p>10. 營利事業之下列所得，何者應計入營利事業所得總額課徵所得稅？</p> <p>(A) 總機構在中華民國境內之營利事業，因投資於國內其他營利事業，所獲配之股利淨額</p> <p>(B) 依期貨交易稅條例課徵期貨交易稅之期貨交易所所得</p> <p>(C) 房地合一新制前取得之土地交易所所得</p> <p>(D) 營利事業持有短期票券利息所得</p> <p>11. 營利事業與國內外其他營利事業具有從屬控制關係，其相互間有關收益、成本、費用與損益之攤計，有不合營業常規之安排，在所得稅法上可以下列何種方式課稅？</p> <p>(A) 反自有資本稀釋規定</p> <p>(B) 受控外國公司規定</p> <p>(C) 移轉訂價查核規定</p> <p>(D) 實際管理處所規定</p> <p>12. 經常居住中華民國境外之中華民國國民，於 111 年死亡時，如何計算及申報遺產稅，下列何者錯誤？</p> <p>(A) 免稅額為新台幣 1,333 萬元</p>					

考 試 科 目	稅務法規	系 所 別	會計研究所稅務組	考 試 時 間	2 月 3 日(五)第三節
---------	------	-------	----------	---------	---------------

- (B) 遺有配偶者，得自遺產總額中扣除新台幣 493 萬元
 (C) 僅就境內遺產申報遺產稅
 (D) 遺贈給公益慈善機關之財產，不計入遺產總額課稅

13. 依遺產及贈與稅法規定，除本法第 20 條所規定之贈與外，贈與人在一年內贈與他人之財產總值超過贈與稅免稅額時，應於超過免稅額之贈與行為發生後幾日內，向主管稽徵機關依本法規定辦理贈與稅申報？

- (A) 14 日
 (B) 20 日
 (C) 30 日
 (D) 60 日

14. 依所得基本稅額條例規定，在計算個人基本所得額時，下列何者無須計入？

- (A) 受益人與要保人為同一人之人壽保險，受領非死亡保險給付新臺幣 4,000 萬元
 (B) 列舉扣除藝術品捐贈給政府，價值 100 萬元
 (C) 來自澳門地區所得新台幣 300 萬元
 (D) 非上市櫃股票交易所得 300 萬元

15. 關於房地合一 2.0 之敘述，下列何者錯誤？

- (A) 中華民國境內居住之個人，持有房屋、土地之期間在二年以內，適用稅率 45%
 (B) 中華民國境內居住之個人，持有房屋、土地之期間超過二年未逾十年，適用稅率 20%
 (C) 中華民國境內居住之個人，持有房屋、土地之期間超過十年，適用稅率 15%
 (D) 非中華民國境內居住之個人，持有房屋、土地之期間超過二年者，是用稅率 35%

二、問答題〈共 55 分〉

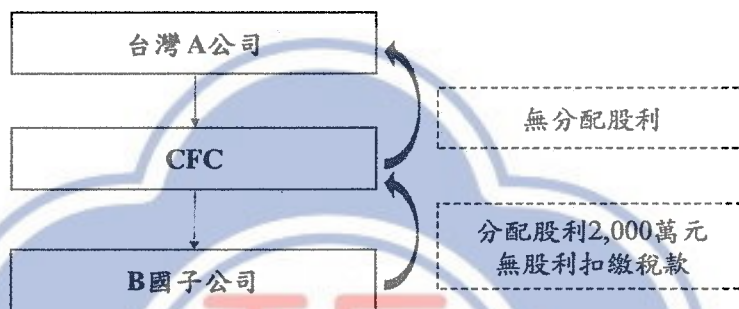
1. 〈12 分〉營利事業在國外依所得來源國稅法繳納之所得稅，可於我國採直接稅額扣抵及已納稅額扣抵。試計算以下情形之國外可扣抵稅額。(貨幣單位皆為新台幣) 請簡要說明理由或計算過程。

- A. 甲公司為總機構設在中華民國之營利事業，直接持有荷蘭子公司 100% 之股份。另甲公司直接於大陸設有分公司。110 年度甲公司課稅所得為 50 萬元。荷蘭子公司所得 595 萬元(已扣掉當地繳納之所得稅 105 萬元)，荷蘭子公司當年度配發股利新台幣 450 萬元(已扣掉股利扣繳稅款 50 萬元)給甲公司。當年度大陸分公司所得為 150 萬元(已扣掉當地繳納之所得稅 50 萬元)。試問 110 年度大陸稅額可扣抵多少？〈4 分〉荷蘭稅額可扣抵多少？〈4 分〉
- B. 乙公司為總機構設在中華民國之營利事業，直接持有薩摩亞子公司 100% 之股份。並透過薩摩亞子公司 100% 投資美國子公司。111 年度乙公司課稅所得為 1,200 萬元。美國子公司所得為 790 萬元(已扣掉當地繳納之所得稅 210 萬元)，美國子公司將稅後盈餘 790 萬元全數分派給薩摩亞子公司(股利扣繳稅款 237 萬)。薩摩亞子公司再將獲配股利全數分配給乙公司(無股利扣繳稅款)。

考試科目	稅務法規	系所別	會計研究所稅務組	考試時間	2月3日(五)第三節
------	------	-----	----------	------	------------

試問 111 年度美國稅額可扣抵多少？〈4 分〉

2. 〈12 分〉請依我國所得稅法 43-3 條關於受控外國公司 (CFC) 之相關規定，回答下列問題：
- 符合 CFC 定義之要件為何？〈4 分〉
 - 豁免適用 CFC 之條件為何？〈4 分〉
 - 如下圖集團投資架構 (每層投資皆 100% 持有)，試問 CFC 實施前 A 公司應計入課稅所得之境外所得金額為何？〈2 分〉又 CFC 實施後應計入之境外所得金額為何？〈2 分〉先不考慮股利扣繳稅款，請簡要說明理由。



3. 〈13 分〉請依我國所得稅法 43-4 條關於實際管理處所 (PEM) 原則之相關規定，回答下列問題：
- 請簡述 PEM 原則之立法目的為何？〈4 分〉
 - 所稱實際管理處所在中華民國境內之營利事業，係指符合哪 3 款條件之營利事業？〈9 分〉
4. 〈18 分〉請依我國現行遺產及贈與稅法之規定回答下列問題。

張大萬為一知名畫家，且為「經常居住中華民國境內」之國民，於 111 年 3 月 1 日死亡。遺有配偶 (重度以上身心障礙)、父母及已成年兒子一人。其遺產列表如下：

1.	中華電信公司股票 10 萬股，取得成本價格為 110 元，死亡日之收盤價為 130 元，遺產稅申報日之收盤價為 134 元。
2.	於台北某銀行定期存款 300 萬元，至死亡日未領之利息 3 萬元。
3.	張大萬所繪之畫作，死亡時價值 3,000 萬元。
4.	人壽保險給付 1,000 萬元，受益人為其配偶。

另外，張大萬於 109 年 2 月 1 日將一筆房屋土地過戶給其兒子，死亡時房屋之評定標準價格為 300 萬元，土地之公告現值為 450 萬元。又於 111 年 1 月 15 日將其珍藏之張大千畫作，價值 5,000 萬元贈與友人。假設無拋棄繼承之情事。試問：

- 張大萬遺產稅之納稅義務人為何？〈3 分〉
- 遺產總額為何？請列計算過程。〈6 分〉
- 請說明張大萬生前之兩筆贈與是否屬於擬制遺產，理由為何？〈4 分〉
- 可從遺產總額減去之扣除額為何？請列計算過程。〈5 分〉

備

註

- 作答於試題上者，不予計分。
- 試題請隨卷繳交。