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For Question 1 to 4, select the word or phrase that best expresses a meaning opposite to the word in capital letters.

1. APEX:

選擇題請在答案卡上作答，否則不予計分。

- A. lowest point
- B. greatest length
- C. furthest distance
- D. shortest height
- E. smallest curve

2. ASSET:

- A. liability
- B. equity
- C. option
- D. variable
- E. sweet

3. ERRATIC:

- A. overstated
- B. sufficient
- C. invariable
- D. reasonable
- E. intact

4. FALLACY:

- A. tentative disagreement
- B. personal philosophy
- C. simple hypothesis
- D. legitimate claim
- E. indirect statement



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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Questions 5 to 9 will include a pair of words in all capital letters, followed by five lettered pairs of words. You will be required to identify the answer choice that expresses a relationship most similar to that expressed in the original pair.

5. MUSCIAN: ORCHESTRA

- A. mechanic: car
- B. songwriter: lyrics
- C. desk: office
- D. player: team
- E. actor: director

6. CORRAL: LIVESTOCK

- A. fence: posts
- B. capture: thieves
- C. nest: birds
- D. devise: plans
- E. fire: employees

7. CONTRARY: OPPOSE

- A. skeptical: believe
- B. sufficient: enough
- C. variable: immutable
- D. wild: mild
- E. emigrate: immigrate

8. ANTIBODIES: PROTECTION

- A. fight: flight
- B. flour: bread
- C. preparation: success
- D. actor: cast
- E. passenger: airplane



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9. DEFENDANT: PLAINTIFF

- A. barrister: attorney
- B. lecturer: professor
- C. lessor: lessee
- D. underwriter: appraiser
- E. actor: actress

10. Which one of the following choices is not the appropriate method to value inventories?

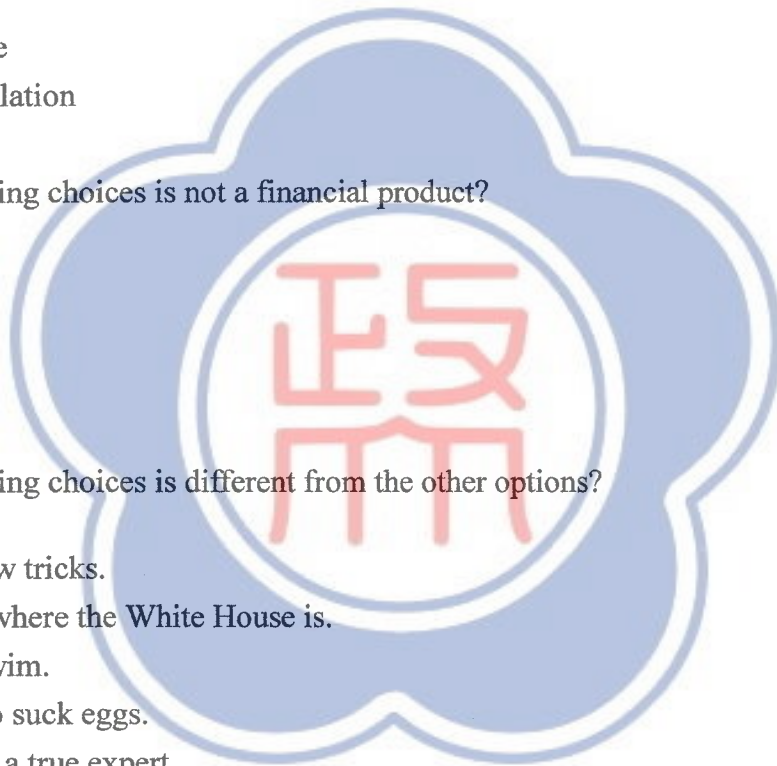
- A. LIFO
- B. LCM
- C. Weighted-Average
- D. Monte-Carol simulation
- E. FIFO

11. Which one of the following choices is not a financial product?

- A. SWAP
- B. TIPS
- C. Asian Option
- D. European Option
- E. DCF

12. Which one of the following choices is different from the other options?

- A. Teach an old dog new tricks.
- B. Show the President where the White House is.
- C. Teach fish how to swim.
- D. Teach granny how to suck eggs.
- E. Be a snob in front of a true expert.



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13. Executive: We recently ran a set of advertisements in the print version of a travel magazine and on that magazine's website. We were unable to get any direct information about consumer response to the print ads. However, we found that consumer response to the ads on the website was much more limited than is typical for website ads. We concluded that consumer response to the print ads was probably below par as well.

The executive's reasoning does which one of the following?

- A. bases a prediction of the intensity of a phenomenon on information about the intensity of that phenomenon's cause
- B. uses information about the typical frequency of events of a general kind to draw a conclusion about the probability of a particular event of that kind
- C. infers a statistical generalization from claims about a large number of specific instances
- D. uses a case in which direct evidence is available to draw a conclusion about an analogous case in which direct evidence is unavailable
- E. bases a prediction about future events on facts about recent comparable events

14. Political scientist: As a political system, democracy does not promote political freedom. There are historical examples of democracies that ultimately resulted in some of the most oppressive societies. Likewise, there have been enlightened despotisms and oligarchies that have provided a remarkable level of political freedom to their subjects.

The reasoning in the political scientist's argument is flawed because it

- A. confuses the conditions necessary for political freedom with the conditions sufficient to bring it about
- B. fails to consider that a substantial increase in the level of political freedom might cause a society to become more democratic
- C. appeals to historical examples that are irrelevant to the causal claim being made
- D. overlooks the possibility that democracy promotes political freedom without being necessary or sufficient by itself to produce it
- E. bases its historical case on a personal point of view

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Questions 15–18. Read the following passage carefully before you choose your answers.

The following passage is from “*Overview – World Economic Situation and Prospects 2024*” by United Nations (<https://www.un.org/sustainabledevelopment/blog/2024/01/overview-world-economic-situation-and-prospects-2024/>)

Labor market

The global labor market displays divergent trends between developed and developing countries post-pandemic. Developed countries experienced a robust recovery with low unemployment rates, notably 3.7% in the US and 6.0% in the EU in 2023, coupled with rising nominal wages and narrowing wage inequality. However, real income losses and labor shortages pose challenges.

In contrast, developing countries show mixed progress; while nations like China, Brazil, Türkiye, and Russia report declining unemployment, issues like informal employment, gender gaps, and high youth unemployment persist. Globally, the decline in female labor force participation to 47.2% in 2023 (compared to 48.1% in 2013) and the high NEET rate (not in employment, education or training) of 23.5% among youth highlight enduring challenges in gender equality and youth employment.

Since the introduction of ChatGPT in November 2022 there has been significant advancement in artificial intelligence. Within six months ChatGPT’s introduction, one-third of firms worldwide were using generative AI for at least one function, and about 40% planned to expand AI investment. The rapid adoption of AI is feared to exacerbate income inequalities. AI could reduce demand for low-skilled jobs, disproportionately impacting women and lower-income countries. In the US, women, who dominate clerical work, are at higher risk of job displacement by AI. Also, there’s a significant gender gap in AI professions.

Inflation

Global inflation, a key concern over the past two years, is showing signs of easing. Global headline inflation fell from 8.1% in 2022 to an estimated 5.7% in 2023 and is projected to decline to 3.9% in 2024.

However, food price inflation remains a critical issue, exacerbating food insecurity and poverty, particularly in developing countries. An estimated 238 million people experienced acute food insecurity in 2023, an increase of 21.6 million from the previous year.

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Investment

The report also highlights the challenges in global investment trends, with a noted slowdown in investment growth across both developed and developing economies. However, while developed countries have continued to channel investments into sustainable and technology-driven sectors like green energy and digital infrastructure, developing countries face challenges such as capital flight and reduced foreign direct investment. Geopolitical tensions further influence these trends, affecting investment flows regionally.

Global investment growth is expected to remain low due to economic uncertainties, high debt burdens, and rising interest rates. Investment in the energy sector, especially in clean energy, is growing but not at a pace sufficient to meet the net-zero-emissions goal by 2050.

Trade

International trade is losing steam as a growth driver, with global trade growth weakening to 0.6% in 2023 and expected to recover to 2.4% in 2024. The report points to a shift in consumer spending from goods to services, rising geopolitical tensions, supply chain disruptions, and the lingering effects of the pandemic as factors impeding global trade.

Furthermore, the shift towards protectionist policies in some countries has also influenced trade dynamics, leading to a reevaluation of global supply chains and trade agreements. The repercussions of these changes are particularly pronounced in developing economies, which often rely heavily on exports for economic growth. In response, there has been a growing emphasis on diversifying trade partners and strengthening regional trade agreements to mitigate the risks associated with overreliance on a limited number of markets.

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International Finance and Debt

Developing countries face high levels of external debt and rising interest rates, making access to international capital markets difficult. There's a decline in official development assistance and foreign direct investment for low-income countries.

Debt sustainability has emerged as a critical challenge, especially for developing countries, in the wake of rising debt levels and changing global financial conditions. The increase in global interest rates, a consequence of monetary policy tightening by central banks like the Federal Reserve and the European Central Bank, has escalated debt servicing costs, particularly for countries with foreign currency-denominated debts. As a result, many countries are grappling with the need for debt restructuring, including renegotiating terms or seeking debt relief, to manage their escalating debt burdens more effectively.

15. What is the purpose of the above passage?

- A. It presents a rosy picture of the global economy in 2024.
- B. It presents a bright outlook for the global economy.
- C. It paints a sobering picture of the global economic landscape.
- D. It encourages countries to promote international trading.
- E. It promotes global collaboration.

16. Which one of the following choices is true according to the passage?

- A. ChatGPT has very little impact on the labor market.
- B. It will not be challenging for countries to manage national debt in 2024.
- C. Geopolitical factors are not important to investment flows regionally.
- D. Consumers will spend more on goods rather than services compared to 2023.
- E. Food price inflation remains a critical issue in developing countries.

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17. According to the passage, who would suffer the most with the high interest rate?

- A. NEET
- B. ECB
- C. Federal Reserve
- D. AI professionals
- E. countries with foreign currency-denominated debts

18. What is the tone of this passage?

- A. Emotional
- B. Informative
- C. Laudatory
- D. Cynical
- E. Accusatory



19. 以下敘述何者正確

- A. 歐陽修與韓愈為好友
- B. 歐陽修師從王安石
- C. 蘇軾與蘇轍為父子關係
- D. 柳宗元以山水詩著稱
- E. 王維別號香山居士

20. 「窮則獨善其身，達則兼善天下」，此句與下列選項何者意旨相近？

- A. 君子食無求飽，居無求安，敏於事而慎於言
- B. 君子得志，澤加於民；不得志，脩身見於世
- C. 君子不患無位，患所以立；貧而樂道，富而好禮
- D. 君子無終食之間違仁，造次必於是，顛沛必於是
- E. 以上皆非

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21. 請依發表順序先後年代排列以下文字？

1. 予默然無應。退而思其言，類東方生滑稽之流。豈其憤世疾邪者耶？而託於柑以諷耶？(劉基)
2. 君子不怨天，不尤人。
3. 吾觀三代以下，世衰道微，棄禮義，捐廉恥，非一朝一夕之故。然而松柏後凋於歲寒，雞鳴不已於風雨，彼眾昏之日，固未嘗無獨醒之人也。
4. 宮中、府中，俱為一體；陟罰臧否，不宜異同。若有作姦、犯科，及為忠善者，宜付有司，論其刑賞，以昭陛下平明之治；不宜偏私，使內外異法也。
5. 尋尋覓覓，冷冷清清，悽悽慘慘戚戚。乍暖還寒時候，最難將息。三杯兩盞淡酒，怎敵他晚來風急！
6. 我達達的馬蹄是美麗的錯誤 我不是歸人，是個過客...

- A. 532416
- B. 531246
- C. 245316
- D. 245136
- E. 421536



22. 下列何者屬於古典文學？

- A. 天青色等煙雨 而我在等妳
- B. 東邊日出西邊雨 道是無晴卻有晴
- C. 山無棱，天地合，才敢與君絕
- D. 雨紛紛 舊故里草木深
- E. 由來只有新人笑 有誰聽到舊人哭

23. 請依以下作品描寫的先後年代排序？

1. 桃花源記 2.阿Q正傳 3. 論語 4.長恨歌
- A. 4321
 - B. 1234
 - C. 3142
 - D. 3214
 - E. 1324

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24. 以下翻譯何組為最適當翻譯?

- A. The alternatives are now clear to see.
代替的辦法，現在已經清楚在望。
- B. All Magellan is the most famous Portuguese sailor.
麥哲倫是最有名的葡萄牙水手。
- C. John's father left him five cars and one hundred thousand US dollars.
約翰的爸爸留下五輛車和一百萬美元給他。
- D. John is a top dog in his profession.
約翰在本行是個非常顯赫的人物。
- E. He was lying on his back.
他躺在他的背上

25. 以下翻譯何組為最適當翻譯?

- A. 謝謝你提醒我們注意。
Thank you for bringing this to our notice.
- B. 如果你需要進一步協助，請讓我知道。
Please let me know if you require extra assistance.
- C. 多年來你一直是我們的忠實客戶，我們決定不收取延遲費用。
As you have been a loyal customer for years, we've decided to waive the late fee.
- D. 我前一封信忘記提到，我下星期將不在辦公室。
In my former email, I forgot to mention that I will be out of the office next week.
- E. 我們的營業時間從早上八點到晚上九點，周一到周六。
Our hours of work are 8 a.m. to 9 p.m. Monday through Saturday.

備

註

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請依現行國際財務報導準則規定作答。

作答若有分錄需標示日期。

作答若有現值計算請參考以下普通年金現值表。

利率 年期	1.0%	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	12.0%
1	0.990	0.980	0.971	0.962	0.952	0.943	0.935	0.926	0.917	0.909	0.901	0.893
2	1.970	1.942	1.913	1.886	1.859	1.833	1.808	1.783	1.759	1.736	1.713	1.690
3	2.941	2.884	2.829	2.775	2.723	2.673	2.624	2.577	2.531	2.487	2.444	2.402
4	3.902	3.808	3.717	3.630	3.546	3.465	3.387	3.312	3.240	3.170	3.102	3.037
5	4.583	4.713	4.580	4.452	4.329	4.212	4.100	3.993	3.890	3.791	3.696	3.605
6	5.795	5.601	5.417	5.242	5.076	4.917	4.767	4.623	4.486	4.355	4.231	4.111
7	6.728	6.472	6.230	6.002	5.786	5.582	5.389	5.206	5.033	4.868	4.712	4.564
8	7.652	7.325	7.020	6.733	6.463	6.210	5.971	5.747	5.535	5.335	5.146	4.968
9	8.566	8.162	7.786	7.435	7.108	6.802	6.515	6.247	5.995	5.759	5.537	5.328
10	9.471	8.983	8.530	8.111	7.722	7.360	7.024	6.710	6.418	6.145	5.889	5.650
11	10.368	9.787	9.253	8.760	8.306	7.887	7.499	7.139	6.805	6.495	6.207	5.938
12	11.255	10.575	9.954	9.385	8.863	8.384	7.943	7.536	7.161	6.814	6.492	6.194
13	12.134	11.348	10.635	9.986	9.394	8.853	8.358	7.904	7.487	7.103	6.750	6.424
14	13.004	12.106	11.296	10.563	9.899	9.295	8.745	8.244	7.786	7.367	6.982	6.628
15	13.865	12.849	11.938	11.118	10.380	9.712	9.108	8.559	8.061	7.606	7.191	6.811
16	14.718	13.578	12.561	11.652	10.838	10.106	9.447	8.851	8.313	7.824	7.379	6.974
17	15.562	14.292	13.166	12.166	11.274	10.477	9.763	9.122	8.544	8.022	7.549	7.120
18	16.398	14.992	13.754	12.659	11.690	10.828	10.059	9.372	8.756	8.201	7.702	7.250
19	17.226	15.678	14.324	13.134	12.085	11.158	10.336	9.604	8.950	8.365	7.839	7.366
20	18.046	16.351	14.877	13.590	12.462	11.470	10.594	9.818	9.129	8.514	7.963	7.469

第一題 (25 分)

赫茲 (Hertz) 公司是美國最大的汽車出租公司，2020-2022 年營業收入金額分別是 \$5,258、\$7,336、\$8,685 (單位均為百萬美元)，下表 (見次頁) 是該公司 2020-2022 年合併現金流量表。

試作：若依據國際會計準則第 7 號「現金流量表」(IAS 7) 之規定編製赫茲公司之現金流量表，赫茲公司 2020-2022 年各年度之營業現金流量之金額應為多少？比較你依據 IAS 7 所計算該公司之營業現金流量金額與其原列報之營業現金流量金額，何者對於表達赫茲公司創造營業現金流量之資訊較具有用性？(計算過程需列示調整計算之項目並說明原因。)

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HERTZ GLOBAL HOLDINGS, INC. AND SUBSIDIARIES			
CONSOLIDATED STATEMENTS OF CASH FLOWS			
(In millions)			
	Years Ended December 31,		
	2022	2021	2020
Cash flows from operating activities:			
Net income (loss)	\$ 2,059	\$ 365	(\$1,723)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:			
Depreciation and reserves for revenue earning vehicles, net	809	600	2,259
Depreciation and amortization, non-vehicle	142	196	225
Amortization of deferred financing costs and debt discount (premium)	53	122	59
Loss on extinguishment of debt	—	8	5
Stock-based compensation charges	130	10	(2)
Provision for receivables allowance	57	125	94
Deferred income taxes, net	301	270	(353)
Technology-related intangible and other asset impairments	—	—	213
Reorganization items, net	—	314	8
(Gain) loss from the sale of a business	—	(400)	—
(Gain) loss on sale of non-vehicle capital assets	(5)	(8)	(24)
Change in fair value of Public Warrants	(704)	627	—
(Gain) loss on financial instruments	(111)	(4)	(9)
Other	11	(1)	8
Changes in assets and liabilities:			
Non-vehicle receivables	(264)	(210)	195
Prepaid expenses and other assets	(126)	(20)	92
Operating lease right-of-use assets	280	274	366
Non-vehicle accounts payable	43	(70)	98
Accrued liabilities	80	(108)	(61)
Accrued taxes, net	73	24	(52)
Operating lease liabilities	(309)	(291)	(375)
Self-insured liabilities	19	(17)	(76)
Net cash provided by (used in) operating activities	2,538	1,806	953
Cash flows from investing activities:			
Revenue earning vehicles expenditures	(10,596)	(7,154)	(5,542)
Proceeds from disposal of revenue earning vehicles	6,498	2,818	10,098
Non-vehicle capital asset expenditures	(150)	(71)	(98)
Proceeds from disposal of non-vehicle capital assets	12	16	60
Sales of marketable securities	—	—	74
Collateral payments	—	(303)	—
Collateral returned in exchange for letters of credit	19	280	—
Return of (investment in) equity investments	(16)	—	—
Proceeds from the sale of a business, net of cash sold	—	871	—
Other	—	(1)	(1)
Net cash provided by (used in) investing activities	(4,233)	(3,544)	4,591
Cash flows from financing activities:			
Proceeds from issuance of vehicle debt	9,672	14,323	4,546
Repayments of vehicle debt	(6,639)	(12,607)	(10,751)
Proceeds from issuance of non-vehicle debt	—	4,644	1,812
Repayments of non-vehicle debt	(20)	(6,352)	(855)
Payment of financing costs	(48)	(185)	(75)
Proceeds from Plan Sponsors	—	2,781	—
Early redemption premium payment	—	(85)	—
Proceeds from issuance of common stock, net	—	—	28
Proceeds from exercises of Public Warrants	3	77	—
Proceeds from the issuance of preferred stock, net	—	1,433	—
Distributions to common stockholders	—	(239)	—
Contributions from (distributions to) noncontrolling interests	—	(38)	(75)
Proceeds from 2021 Rights Offering, net	—	1,639	—
Share repurchases	(2,461)	(654)	—
Repurchase of preferred stock	—	(1,883)	—
Other	(20)	(9)	(2)
Net cash provided by (used in) financing activities	487	2,845	(5,372)
Effect of foreign currency exchange rate changes on cash and cash equivalents	(25)	(34)	46
Net increase (decrease) in cash and cash equivalents	(1,233)	1,073	218
Cash and cash equivalents at beginning of period	2,651	1,578	1,360
Cash and cash equivalents at end of period	\$ 1,418	\$ 2,651	\$ 1,578

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第二題 (25 分)

以下二個情況請獨立考量及作答。

(一)

甲公司於 X0 年 7 月 1 日承諾以 \$720,000 銷售 240 個產品予乙客戶。該等產品將於 8 個月內逐步移轉予乙客戶。甲公司係於某一時點移轉對每一產品之控制。甲公司於 X0 年 7 月 1 日至 9 月 30 日間移轉 60 個產品之控制予乙客戶後，於 X0 年 9 月 30 日合約修改為甲公司須交付額外 60 個產品予乙客戶。該等額外 60 個產品先前並未包含於原始合約中，並約定於 X1 年 3 月 1 日至 6 月 30 日移轉予乙客戶。於協商購買額外 60 個產品之過程中，雙方同意每個產品價格為 \$2,256。甲公司判定該等額外 60 個產品之協商價格並非反映該等額外產品之單獨售價。

雙方約定，甲公司對原始合約中 240 個產品之對價於 X0 年 7 月 1 日即具無條件收取之權利；對於該等額外 60 個產品之對價係於 X0 年 9 月 30 日具無條件收取之權利。

於 X0 年 10 月 1 日乙客戶發現，於修改合約前已移轉之原始 60 個產品有些微瑕疵。甲公司承諾給予乙客戶每個產品 \$270 之折讓以補償該等產品之不良品質。

甲公司於 X0 年 10 月 1 日至 12 月 31 日間再移轉 120 個產品（依原始合約所約定）予乙客戶。

試求：計算甲公司於 X0 年度應認列與上述收入合約有關之收入金額(淨額)及 X0 年底之合約負債金額。

(10 分)

(二)

甲公司於 X1 年 8 月份首次推出一項會員回饋活動，客人於該月份來店消費每滿 \$10 即額外贈送兌換點數 1 點，每一點數可於未來購買甲公司相同產品享有 \$1 之折扣。客戶於 X1 年 8 月份支付現金購買 \$6,000,000 之產品並獲得可於未來購買時兌換之 600,000 個點數，點數的兌換無期限，但遺失點數券則不補發。甲公司預期點數的兌換率為 95%。

X1 年 9 月份客戶以現金 \$26,730,000 及 270,000 個點數購買 \$27,000,000 之產品，甲公司仍預期點數的兌換率為 95%。

X1 年 10 月份客戶以現金 \$23,760,000 及 240,000 個點數購買 \$24,000,000 之產品，甲公司修正預期點數的兌換率將為 97%。

試作：計算甲公司 8 月份、9 月份及 10 月份認列與上述交易相關之銷貨收入金額，以及 8 月底、9 月底及 10 月底之合約負債金額。(15 分)

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第三題 (25 分)

甲公司與乙公司於 X1 年初簽訂承租一份 10 年期不動產租賃合約，每年租賃給付為 \$150,000，於每年年初支付。該合約中明定，租賃給付係以過去 24 個月消費者物價指數之增加為基礎，每兩年增加一次。開始日之消費者物價指數為 125。

租賃隱含利率並非容易確定，X1 年初甲公司適用的增額借款利率為每年 5%，此反映其以類似擔保品借入與使用該不動產權利價值相近之金額之 10 年期借款固定利率。

於 X3 年初，消費者物價指數為 135。甲公司於 X3 年初適用的增額借款利率為：(1) 每年 6%，此反映其以類似擔保品借入與使用該不動產權利價值相近之金額之 8 年期借款固定利率。(2) 每年 7%，此反映其以類似擔保品借入與使用該不動產權利價值相近之金額之 10 年期借款固定利率。

試作：

- (一) 甲公司於 X1 年初與該租賃相關之分錄。(5 分)
- (二) 甲公司於 X3 年度與該租賃相關之所有分錄。(10 分)
- (三) 說明租賃承租人對於認列變動租賃給付與或有租賃給付二者間會計處理之差異？(10 分)

第四題 (25 分)

X1 年初，甲公司以完成 3 年服務為條件，期滿給其一位重要經理 100,000 股該公司之股票，當時每股公允價值為 \$24。X2 年底，股價跌至 \$21，甲公司當天對該股份給與方案，外加得由該經理選擇現金交割之權利，即該經理於既得日可選擇領取 100,000 股股票或 100,000 股股票於既得日之等值現金。X3 年底既得日當天之股價為 \$23，該經理選擇現金交割並於 X4 年初領取現金。

試作：

- (一) 計算甲公司 X1 年、X2 年、X3 年應認列該股份基礎給付費用之金額。(5 分)
- (二) 計算甲公司 X1 年底、X2 年底、X3 年底與該股份基礎給付相關之負債及資本公積之金額。(10 分)
- (三) 如果甲公司擔心該位重要經理於領取現金後可能離職，可以如何設計股份基礎給付之條件，達到激勵與留才之效果。請提供二種方案，並分析每一種方案對於甲公司認列費用、現金支出與每股盈餘稀釋之可能影響？(10 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 (6分)

- Which of the following statements is true of variable overhead costs?
 - Fixed overhead costs always have unused capacity.
 - Fixed overhead costs have efficiency variance.
 - Variable overhead costs have no spending variance.
 - Variable overhead costs have no production-volume variance.
- B Products Inc. planned to use \$36 of material per unit but actually used \$34 of material per unit and planned to make 1,520 units but actually made 1,320 units. The flexible-budget variance for materials is:
 - \$2,640 favorable
 - \$7,200 unfavorable
 - \$6,800 unfavorable
 - \$3,040 favorable
- Which of the following is referred to as the bottom-up aspect of the budgeting process?
 - lower-level managers setting their individual targets that aggregate to be the company-wide target
 - senior managers consulting middle- and lower-level managers to investigate any deviations from the budget
 - lower-level managers implementing the budgets with senior managers monitoring progress and investigating deviations
 - lower-level managers providing inputs to the budgeting process based on their specialized knowledge and familiarity of the operation

第二題 (10分)

UCC manufactures bottles in its Processing Department. At the initial production cycle, direct materials are introduced and should be consolidated into individual kits for each unit. Conversion costs are incurred evenly throughout the production cycle. Before inspection, some units are spoiled due to undetectable materials defects. Inspection occurs when units are 60% converted. Spoiled units generally constitute 4% of the good units. UCC accounts collect data for December 2022 are as follows:

WIP, beginning inventory 12/1/2022	22,800	units
Direct materials (100% complete)		
Conversion costs (75% complete)		
Started during December	76,100	units
Completed and transferred out 12/31/2022	72,500	units

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WIP, ending inventory 12/31/2022 18,900 units

Direct materials (100% complete)

Conversion costs (65% complete)

Costs for December:

WIP, beginning inventory:

Direct materials \$142,430

Conversion costs 76,900

Direct materials added 223,400

Conversion costs added 280,240

Required:

- (1) What is the total amount of direct materials and conversion costs assigned to ending work in process using the weighted-average process-costing method?
- (2) UCC sold 7,000 units in December 2022. What is the impact of costs allocated to abnormal spoilage using the weighted-average process-costing method on operating income?

第三題 (10分)

Top managers in Bata, Inc., require varying degrees of managerial accounting information. Because of the need to comply with the managers' requests, Helen, management accountant, need to compute different variances for manufacturing overhead each month. The information for the September overhead expenditures is as follows:

Budgeted output units	3,200 units
Budgeted fixed manufacturing overhead	\$20,000
Budgeted variable manufacturing overhead	\$5.5 per direct labor hour
Budgeted direct manufacturing labor hours	1 hour 48 minutes per unit
Fixed manufacturing costs incurred	\$26,000
Direct manufacturing labor hours used	7,200
Variable manufacturing costs incurred	\$35,660
Actual units manufactured	3,400

Required:

- (1) Helen compute spending variance, efficiency variance, and production-volume variance for the manufacturing vice president. (6%)
- (2) Although Bata, Inc., is a small company, Helen still need to analyses the possible reasons for spending variance, efficiency variance, and production-volume variance. In the analysis report, she indicates the management accounting team report 3-variance analysis rather than 4-variance analysis because of less value in doing the additional measurements required for 4-variance analyses. Do you agree their options? Why? (4%)

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第四題 (8分)

LL Corporation has the budgeted unit sales for the next three-month period. The budgeted sales for March, April, and May are 90,000, 120,000, and 210,000 units, respectively. There were 30,000 units of finished goods in inventory at the beginning of March. Plans are to have an inventory of finished products that equal 20% of the unit sales for the next month. Five pounds of materials are required for each unit produced. Each pound of material costs \$8. Inventory levels for materials are equal to 30% of the needs for the next month. Materials inventory on March 1 was 15,000 pounds.

Required:

- (1) Compute the budgeted production in units for April.
- (2) Prepare a purchases budget for total material purchases and give total purchases in both pounds and dollars for April.

第五題 (18分)

Pearl International Company, a family-owned company headquartered in Taiwan, develops and produces starch powder from high quality sweet potatoes and cassavas since 1970s. The company offers various types of starch, including sweet potato starch, tapioca starch, modified starch, mixed starch, etc. The company offers the promise that its starch is traditionally processed and additive-free, ensuring a better, worry-free ingredient that complements many dishes or desserts. Pearl International has two large subsidiaries, the Starch Division and the Tapioca Division. The Starch Division, located in rural Taipei with Plant No. 1, has been producing high quality starch for 50 years. It employs traditional and professional processing techniques, encompassing cleaning, grinding, filtering, condensation, and drying.

The Tapioca Division owns a lab and a Tapioca Pearls factory (Plant No. 2) next to the Starch Factory (Plant No. 1) and was established in the 2000s when upscale bubble tea shops and shaved ice stores became increasingly popular in Taiwan. The Division has developed and launched several innovative tapioca improvers that provide specific handling and taste characteristics to the tapioca pearls products in an attempt to escape the risk of commoditization of the starch market. Tapioca Starch from the Starch Division is the raw material needed by Tapioca Division to produce high-quality Tapioca Pearls products with different syrup flavors for bubble tea stores, hand shaken drink shops, shaved ice stores, restaurants, etc. Tapioca Division's managers believe they can sell one million kilograms of Tapioca Pearls products per year, which is less than full capacity. Following are Tapioca Division's expected revenues and costs for the Tapioca Plant:

	<u>Per KG</u>
Selling Price	\$ 30
Cost: Tapioca Starch (to be purchased from Starch Division)	?
Variable Production Costs	3
Fixed Production Costs	5

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Starch Division can operate at full capacity and sell all of the starch it produces. Following are Starch Division's expected revenues and costs for the production of regular starch:

	<u>Per KG</u>
Selling Price	\$ 16
Cost: Sweet Potatoes or Cassavas	6
Variable Production Costs	2
Fixed Production Costs	7

For every kilogram of Tapioca Starch that the Starch Division produces, it will forgo selling a kilogram of regular starch. However, one million kilograms per year would be only a small portion of total volume at the factory. Following are Starch Division's expected revenues and costs for the production of Tapioca Starch:

	<u>Per KG</u>
Selling Price (to Tapioca Division)	\$?
Cost: Cassavas	6
Variable Production Costs	4
Fixed Production Costs	9

Required:

The management would like to know the answers to the following questions. Please provide your reasoning and **double underline** your final answers:

- (1) On a company-wide bases, should Pearl International produce Tapioca Pearls products this year? Why or why not?
- (2) For short-term decisions, what is the maximum price that Tapioca Division's managers would be willing to pay for Tapioca Starch? Why?
- (3) Would Tapioca Division's managers be willing to pay the maximum transfer price calculated in (B)? Why or why not?
- (4) For short-term decisions, what is the minimum price that Starch Division's managers would be willing to receive for Tapioca Starch? Why?
- (5) Would Starch Division's managers be willing to receive the minimum transfer price calculated in part (D)? Why or why not?
- (6) What transfer price might be fair to the managers of both subsidiaries? Explain.

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第六題 (15分)

As Taiwanese bubble tea and cuisine gain popularity worldwide, the company has gradually built a global presence and established 20 company-owned subsidiaries overseas responsible for selling the company's products worldwide. The parent company in Taiwan takes care of manufacturing, R&D, and corporate overhead services, and is responsible for sales in Taiwan. The 20 subsidiaries overseas are responsible for selling and marketing the company's products in their own regions. The subsidiaries are organized as separate legal entities and managed as profit centers. Subsidiaries are divisions led by regional managers, who are responsible for the earnings before interest and taxes (EBIT) of their division. Their annual bonus depends on the achievement of their EBIT objective. All internal products deliveries to the overseas subsidiaries are invoiced by the parent company based on a standard manufacturing costs plus a profit margin of 50%. The standard manufacturing cost is a full cost and includes production costs and corporate manufacturing overhead costs. The management believes that the profitability of their products was mainly determined by the powerful innovation of the parent company and the transfer prices were part of the corporate tax policies. In determining the selling price charged to the end customer, the subsidiaries can add a local profit margin to the transfer price. A few years ago, new competitors from China entered the market and rivalry among competitors also increased, which resulted in enhanced pressure on prices. In many regions, managers were facing market prices that were even below the internal transfer price. The managers of the subsidiaries overseas complained that the transfer prices were too high and unfair. Bihn Chen, the regional manager in Southwest Asia, proposed a plan to source his products with local and cheaper suppliers. At the same time, he decided to no longer buy some of the products internally and proposed to invest in a local production line of starch and tapioca pearls products. After meeting with Bihn Chen, the CEO of Pearl International praised Bihn's entrepreneurship, but would like to give the idea more thoughts.

Required:

Write a memo to the CEO addressing the following issues:

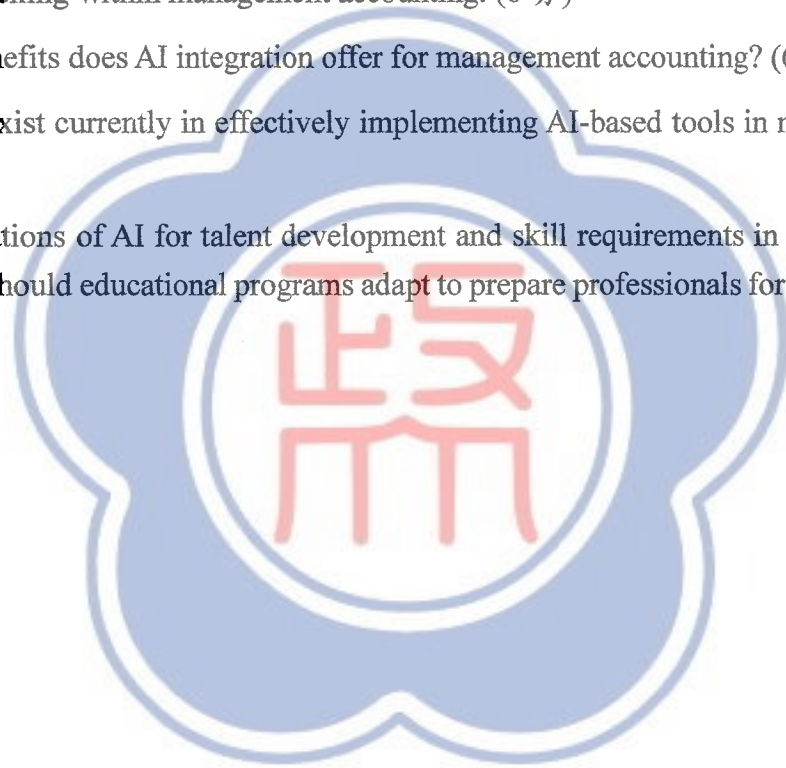
- (1) Describe the dysfunctions of the existing responsibility center structure and transfer pricing system and outline your suggested changes.
- (2) Do you believe the CEO should accept Bihn Chen's proposal and finance his investment project? Outline the factors that should be considered.

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第七題 (33分)

How to integrate AI with management accounting has become an important management issue. Please answer the following questions:

- (1) How has AI impacted the role of management accountants in strategic decision-making within organizations? (6 分)
- (2) Evaluate the role of AI-powered analytics in improving performance measurement and key performance indicator (KPI) tracking within management accounting. (6 分)
- (3) What potential benefits does AI integration offer for management accounting? (6 分)
- (4) What challenges exist currently in effectively implementing AI-based tools in management accounting? (7 分)
- (5) Assess the implications of AI for talent development and skill requirements in the field of management accounting. How should educational programs adapt to prepare professionals for this evolving landscape? (8 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 (50 分): 選擇題請在答案卡上作答，否則不予計分。

金管會最近因銀行理專挪用客戶資金而處罰若干銀行。被罰的銀行，在 112 年，有：中信 (5 月 30 日與 7 月 27 日)、台新 (6 月 8 日) 及國泰世華 (12 月 19 日)；在 113 年，雖開年未久，也有新光 (1 月 4 日)。國泰世華被處罰時，媒體刊登表一的文章，請根據該資訊，回答第 1 題至第 15 題。

表一

又一家老牌銀行遭金管會重罰 1200 萬！
理專 6 年竟挪用客戶資金近 5 千萬 哪 2 間分行曝光

金管會於 112 年 12 月 19 日通過對國泰世華商業銀行 (5835) 違反法令之裁罰處分案，祭出 1,200 萬元裁罰，並加祭行政處分。相關緣由為國泰世華銀行接獲客戶反映及內部清查，分別發現永和分行前理財專員及新生分行前行員涉挪用客戶款項。其中一人自 105 年開始，6 年內盜用客戶的錢約 4,698 萬元，另一人盜用 50 萬元，合計 4,748 萬元。

金管會公告，國泰世華銀行因接獲客戶反映及內部清查，分別發現永和分行前理財專員及新生分行前行員涉挪用客戶款項，顯示理專或 (本則新聞雖寫成「或」，但應為「與」) 客戶間資金往來監控機制，及使用相同 IP 登入網銀之追蹤監控機制未完善。

銀行局表示，永和分行前理專林員自 105 年 11 月至 111 年 12 月間，利用客戶信任，取得網銀密碼，並請客戶設定其他客戶或林員關係戶之帳號為約定轉帳帳號；再使用網銀將客戶之外幣資金轉出補貼其他客戶，受影響客戶數 6 戶，所涉金額約 4,698 萬元。而且該行清查時又發現，新生分行前行員李員於 107 年趁客戶開立存款戶時，私自幫客戶申請網銀功能，取得網銀密碼，嗣於客戶辦理設定約定轉帳帳號時，一併設定其關係人之帳號，趁機挪用客戶款項至其關係人帳戶，受影響客戶數 1 戶，所涉金額約 50 萬元。

金管會表示，未完善建立理專或其關係戶與客戶間之資金往來監控機制。該行目前對於理專、關係人與經管客戶行內帳戶金流活動之相關監控報表，未包含外幣帳戶交易，未完善建立相關監控機制。此外，主管機關也認為，國泰世華銀未完善建立使用相同 IP 登入網銀之追蹤監控機制：該行對於理專與客戶於短期間有相同 IP 及載具登入網銀雖有產出相關報表，惟未進一步了解 IP 相同之原因或持續追蹤監控，致未能及時發現本案舞弊情事。

除了罰 1,200 萬元外，金管會表示，依「銀行資本適足性及資本等級管理辦法」第 18 條第 3 項規定，要求該行就第二支柱監理審查增加作業風險之相關資本計提。另外，國泰世華銀還有之前二案也被要求增提資本，銀行局官員表示，約要再增加計提 40 餘億元。金管會表示，防範理專或行員異常行為，有賴銀行誠信文化之形塑及完善道德行為規範之建構，銀行除應不斷精進與強化內部控制之有效性，更需由全體員工共同參與及主動執行，始真正達到內部控制目標，提供民眾安心交易環境及維繫社會大眾對銀行之信任。金管會並再次呼籲民眾，不要私下將個人網銀密碼交付予理專或行員，或依理專或行員指示設定網銀約轉帳戶或將款項匯入他人帳戶，並應定期檢視對帳單，以維護自身權益。

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對此，國泰世華銀表示，針對金管會之裁罰，本行將虛心檢討，也於第一時間主動積極處理，且廣泛清查可能受影響的客戶，以確保客戶權益。本行已解僱該名員工及追究其法律責任，亦對內部作業流程深入檢討，積極強化相關管控措施，且嚴格要求同仁恪遵相關法令及規範，以免類似情事再發生。

- 表一新聞中，國泰銀行員工所進行的舞弊，屬於：
 - 管理階層舞弊。
 - 員工侵占公司資產之舞弊。
 - 員工貪腐 (corruption) 之舞弊。
 - 財報不實之舞弊。
- 某甲表示：「只要會計師所提供的服務是上述銀行財務報表的查核，則表一的舞弊案例必與該會計師無關，會計師不用擔心」。某甲的說法是否正確？
 - 查核該財報的會計師都可能有責任，某甲的說法不正確。
 - 只要會計師僅查核歷史財報，未提供鑑識會計的管顧服務，則某甲的說法正確。
 - 只要會計師僅查核歷史財報，未提供協議程序的服務，則某甲的說法正確。
 - 只要會計師僅查核歷史財報，未提供保障資產安全的管顧服務，則某甲的說法正確。
- 國泰世華除提出財務報告、內部控制聲明書外，亦提出 ESG 整合報告書。根據會計師法§39 條，會計師可提供的服務，包括系統可靠性認證等認證業務。會計師在執行 ESG 整合報告書認證服務時，最可能遵守下列哪一號準則？
 - TWSQM 1 會計師事務所之品質管理或 TWSQC 1 會計師事務所之品質管制。
 - TWSAE 3000 非屬歷史性財務資訊查核或核閱之確信案件。
 - TWSA 580 書面聲明。
 - TWSA 720 其他資訊之閱讀與考量。
- 國泰世華銀行之年報中有內部控制聲明書，另一方面，審計準則 580 號 (TWSA 580) 為書面聲明。以下諸陳述中何者正確？
 - 內部控制聲明書即審計準則 580 號之書面聲明。
 - 年報即年度財務報表之簡稱。
 - 內部控制聲明書與書面聲明，均涉內部控制制度。管理階層藉前者對報表使用者出具聲明，藉後者對會計師出具聲明。
 - 表一舞弊事件一旦發生，內部控制聲明書及書面聲明均不可聲稱自己內部控制制度尚有效。
- 國泰世華銀行發生員工舞弊事件，對其銀行財報簽證會計師之影響，應該是：
 - 拒絕接受財務報表簽證之委任，避免自己的名字與這樣的客戶相連結。
 - 先諮詢事務所的法律顧問，再作決定是否接受財務報表簽證之委任。
 - 對過去未能及時發現舞弊，讓受查者發生鉅額損失，深表歉意，先詢問受查者今年是否仍要繼續委任自己查核其財務報表。

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D. 自行評估是否承接財務報表簽證之委任。

6. 國泰世華銀行發生員工舞弊事件，又被金管會重罰，媒體還做負面宣傳，指名出事的分行。若會計師可簽證該銀行之財報，則以下與簽證會計師有關的諸陳述中，何者正確？

- A. 須出具相反意見。
- B. 須出具無法表示意見。
- C. 須出具保留意見。
- D. 可能可出具無保留意見。

7. 若會計師已接受 112 年財務報表查核之委任，則其出具無保留意見之前提，為受查者：

- A. 已大幅改善其內部控制制度。
- B. 已照實認列員工竊盜損失。
- C. 改善其內部控制制度，且照實認列員工竊盜損失。
- D. 改善其內部控制制度，或照實認列員工竊盜損失。

8. 下列何項不是內部控制的組成要素？

- A. 目標設定
- B. 控制活動
- C. 資訊及溝通
- D. 控制環境

9. 表一新聞中提及：金管會於 112 年 11 月 19 日表示「防範理專或行員異常行為，有賴銀行誠信文化之形塑及完善道德行為規範之建構」。形塑誠信文化及建構妥善道德行為規範，涉：

- A. 目標設定
- B. 控制環境
- C. 控制活動
- D. 以上皆非

10. 民國 112 年 11 月 19 日金管會要求銀行的全體員工共同參與形塑誠信的文化，以及主動執行道德行為規範，以真正達到內部控制的目標、防範理專或行員異常行為。以下諸陳述中何者恰當？

- A. 金管會的要求欠當，因為欲達成內部控制目標的人，是法人(銀行)，而金管會卻要求銀行的自然人員工採取行動，標的錯誤。
- B. 金管會的要求欠當，因為自然人有員工及董監，金管會只要求員工採取行動，未要求董監事亦採行動，有失公平。
- C. 金管會的要求恰當，雖金管會只要求自然人中的員工採取行動，但員工中的高階者即董監事，董監已包括在內。
- D. 金管會的要求係恰當，雖金管會管理的對象是法人，但員工是法人的一種利害關係人(stakeholders)。

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11. 該銀行因本案及之前 2 案所涉的作業風險而被金管會要求增提資本 40 餘億元。該增提資本之要求，對銀行而言，屬：
- 銀行執行內部控制制度不得不忍受的先天限制。
 - 所有銀行業者不得不容忍來自權威主管機關的蠻橫要求。
 - 銀行設計與執行有效內部控制制度的成本。
 - 銀行設計與執行內部控制制度的效益。
12. 新聞表示：主管機關認為國泰世華銀行未完善建立使用相同 IP 登入網銀之追蹤監控機制。該行理專與客戶於短期間內有相同 IP 及載具登入網銀，雖有報表產出，但未進一步了解 IP 相同之原因，或持續追蹤監控，以致未能及時發現本案舞弊情事。以下說明均在解釋上述新聞，何者解釋有誤？
- 主管機關認為該銀行「未完善建立使用相同 IP 登入網銀之追蹤監控機制」的說法，不夠精確。精確的說法，是：主管機關認為銀行建立的監督作業欠完善，至於該監督作業所監督對象，是一個載具使用兩個不同 IP 登入網銀的活動。
 - 「該行理專與客戶於短期間有『相同 IP 及載具』登入網銀」的說法，不夠精確。所謂「載具」，係指與 internet 連接的 device，新聞雖說『IP 及載具』均相同，但事實上，只有 IP 相同，載具卻不同，亦即，IP 只有一個，但載具卻至少有兩個。
 - 「雖有報表產出，但未進一步了解 IP 相同之原因」的說法，不夠精確。新聞只提到「有報表產出」，但未指明報表的內容是 error message，應進行追查。
 - 「未進一步了解 IP 相同之原因」的說法，不夠精確。所謂「IP 相同之原因」，是指報表上所出現的 error message 其實是 duplicate IP。「duplicate IP」與「IP 相同」，都在指行員使用之 IP 與客戶使用之 IP 其實是相同的一套數據。這種現象會造成「IP conflict」，即使企業的風險容忍度夠高，也不可以視而不見。
13. 某甲主張：國泰世華銀行發生員工舞弊事件，被金管會重罰，所以國泰世華銀行的內部控制有重大缺失，毫無可取。下列看法何者正確？
- 完全同意某甲的主張：國泰世華銀行的內部控制毫無價值，可有可無。
 - 修正某甲的主張：國泰世華銀行的內部控制固然有缺失，但銀行沒有包庇員工，面對舞弊，採取懲處行動，仍有可取之處。
 - 修正某甲的主張：國泰世華銀行的內部控制固有缺失，但銀行有足夠財力來支付罰款，仍有可取之處。
 - 完全反對某甲的主張：天底下沒有企業有辦法全聘不貪心的員工；國泰世華銀行只是一時運氣不佳，一下碰上兩位充分發揮人性弱點的員工，因此該銀行的內部控制無暇。
14. 國泰世華銀行在被金管會處分後，表示其已(1)清查可能受影響的客戶、(2)解僱該名員工及追究其法律責任，以及(3)檢討內部作業流程等，故期望類似員工舞弊情事不再發生。該銀行的上述期望：
- 絕對可實現，因其清查受影響客戶的行動，深入且廣泛，必可確保所有客戶的權益。
 - 絕對可實現，因其不但解僱該名員工，而且追究該員工之法律責任，明確發出高階者對舞弊零容忍的訊息。

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- C. 絕對不可能實現，因為該銀行未明述追究那些法律責任、如何追究，並未充分發出高階者對舞弊零容忍的訊息。
- D. 很可能無法實現，因為內部控制有先天限制。

15. 本題在比較國泰世華銀行兩個分行內控之良窳。永和分行雇用林員做理財專員，林員取得甚多客戶之信任；新生分行則雇用李員作一般行員，新聞未提到李員亦取得客戶之信任。請選擇正確的答案。

- A. 永和分行的內控很可能比新生分行有效，因為林員取得甚多客戶之信任，而李員不如林員，林員是在客戶同意的狀況下取得客戶之網銀密碼；而李員卻是因私下幫客戶申請網銀而偷偷取得客戶之網銀密碼。
- B. 永和分行的內控很可能比新生分行有效，因為，根據新聞提到的情節，林員提領某客戶之外幣存款後，轉入另一客戶之戶頭「補貼」另一客戶，未逕侵占入己；相反地，李員則將客戶的款項轉至自己關係人的帳戶，作出侵占入己的行為。
- C. 新生分行的內控很可能比永和分行有效，因為新生分行員工舞弊的期間較短，只有一年(107年)，而永和分行員工舞弊的舞弊期間長達6年，從105年11月到111年12月。
- D. 新生分行的內控很可能比永和分行有效，是因為新生分行舞弊的金額，只有50萬，比永和分行少得多。

16. 民國112年中，金管會要求各銀行限縮行動銀行的轉帳服務，華南、玉山及永豐三家銀行改變「非約定帳戶」、「約定帳戶」的規定，永豐與玉山銀行調整「約定帳號」匯出款項之生效日，自「次一營業日生效」改為「次二營業日生效」；華南銀行則對112年3月21日以後才申請行動銀行服務的客戶，將其「非約定轉帳」的功能預設成「關閉」，至於在這一天前已申請行動銀行服務的客戶，則降低其非約定轉帳金額的上限，從「10萬元/筆、10萬元/日」降為「5萬元/筆、10萬元/日」，且另增每月最高20萬元的限制。金管會的上述要求，對三家商業銀行而言，其性質屬甚麼的範疇？

- A. 公司治理。
- B. 公司內部控制。
- C. 風險管理。
- D. 舞弊調查。

17. 承上題的情境，華南、玉山及永豐三家銀行中，有一家銀行另外做出下列規定：如果客戶要轉錢給自己，即約定帳戶和本人同戶名帳戶時，則生效日為當日。這種規定係從寬，與金管會指示的方向不同。三家銀行中，只有一家膽敢做成如此規定，另外兩家沒有做出上述規定。這家做出上述規定的銀行，其內部控制的品質如何？

- A. 品質好，因其勇敢，膽敢違背金管會的不當政策，顯示該銀行的高階管理階層具有膽識。
- B. 品質好，因當約定帳戶和本人的帳戶同名時，是要轉錢給自己，被騙的風險甚低，控制措施本不須太嚴格。
- C. 品質不好，因金管會的政策沒有不當，它竟違背。

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D. 品質不好，因它特立獨行，三家銀行中只有它膽大妄為。

18. 甲會計師著書，推廣 ESG 下的財務報導，出版前，請您寫推薦序。以下何者最適合作該推薦序的標題？

- A. 跟著會計師的腳步，強化 ISSB (International Sustainability Standards Board) 所發布的 S1 及 S2。
- B. 跟著會計師的腳步，強化風險管理與內部控制。
- C. 如何站在巨人的肩膀上報導永續相關資訊。
- D. 與會計師一同管理 ESG 風險，是件愉快的事。

19. 乙會計師撰推廣風險管理的書，請您為文推薦。該文不宜從以下哪個角度出發：

- A. 我們應追隨簽證會計師，強化公司的風險管理。
- B. 這本書是指導風險管理的教材，領導者應深入研讀。
- C. 這本書是會讓領導者受益的永續經營指導教材。
- D. 欲提升企業的價值，企業家須強化風險管理及內部控制。

20. Which of the following statement is most likely to be accurate?

- A. To be effective, analytical procedures performed near the end of the audit should be performed by the partner performing the quality review of the audit.
- B. Audit documentation is intended to allow the general public to understand the audit work performed, the evidence obtained, and the significant conclusions.
- C. Applying substantive tests to the details of asset and liability accounts as of an interim date, rather than as of the balance sheet date eliminates the use of certain statistical sampling methods that would otherwise be available.
- D. The issue with utilizing published industry averages for analytical procedures lies in the lack of comparability.

21. Which of the following situations would heighten an auditor's concern about the risk of fraudulent financial reporting?

- ① Large amounts of liquid assets that are easily convertible into cash.
- ② An overly complex organizational structure involving unusual lines of authority.
- ③ Financial management's participation in the initial selection of accounting principles.
- ④ Inability to generate positive cash flows from operations, while reporting large increases in earnings
- ⑤ Inability to borrow necessary capital without obtaining waivers on debt covenants.
- ⑥ Extreme degree of competition within the industry.
- ⑦ Sales goals in excess of the preceding year.
- ⑧ Capital structure including various operating subsidiaries.

A. ①、⑤、⑥、⑦

B. ②、④、⑥

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C. ③、⑥、⑧

D. ②、③、④、⑦

22. Which of the following is least likely to be an accurate statement concerning characteristics of an audit?

- A. In verifying debits (credits) to perpetual inventory records of a nonmanufacturing firm, the auditor would be most interested in examining the vendors' invoices (shipping documents).
- B. An analysis of inventory turnover can indicate possible obsolescence of inventory.
- C. Testing the entity's computation of standard overhead rates is an audit procedure that provides assurance regarding the proper valuation of a manufacturing entity's inventory.
- D. The direction of tests for understatement errors is generally directed from the recorded entry to source documents.

For Question #23 to #25: Auditors are required to assess the effectiveness of the client's internal controls over financial reporting. This involves designing and implementing procedures to obtain audit evidence regarding the operating effectiveness of these controls. The auditor aims to evaluate whether the controls are suitably designed to prevent or detect material misstatements and whether they have been consistently applied. The results of these tests inform the auditor's overall assessment of the risk of material misstatement in the financial statements. Please select the most appropriate answer for each of the following questions.

23. After obtaining an understanding of internal control and arriving at a preliminary assessed level of control risk, an auditor decided to perform tests of controls. The auditor most likely decided that:

- A. It would be efficient to perform tests of controls that would result in a reduction in planned substantive procedures.
- B. Additional evidence to support a reduction in the assessed level of control risk is not available.
- C. An increase in the assessed level of control risk is justified for certain financial statement assertions.
- D. There were many internal control deficiencies that would allow misstatements to enter the accounting system.

24. Which statement is correct concerning the relevance of various types of controls to a financial statement audit?

- A. An auditor may ordinarily ignore the consideration of controls when a substantive audit approach is used.
- B. Controls over safeguarding assets and liabilities are of primary importance, while controls over the reliability of financial reporting may also be relevant.
- C. Controls over the reliability of financial reporting are ordinarily most directly relevant to an audit, but other controls may also be relevant.
- D. All controls are ordinarily relevant to an audit.

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25. Under which circumstance is it likely that the extent of substantive procedures will be expanded beyond that anticipated in the audit plan?

- A. The auditors have determined that controls have been implemented (placed in operation) but, in accordance with the audit plan, have performed no tests of controls.
- B. The operating effectiveness of certain controls was found to be less than expected, although no material misstatements were identified.
- C. Certain controls do not leave a trail of documentary evidence.
- D. Deviation rates were greater than zero and approached anticipated levels.

第二題 (5 分):

Picture yourself as a seasoned senior auditor in an audit engagement, committed to safeguarding the integrity and precision of financial statements. Your mission is to address the challenge of gathering evidence that reflects the intricate details within the accounts. As you navigate through account balances and the associated assertions listed below, your task is to choose the audit procedure that best provides the most relevant evidence for the given account assertion.

Procedures:

- A. Trace sales invoices and shipping documents just before year-end to customer accounts.
- B. Vouch invoices for the purchase of supplies to receiving document.
- C. Examine invoices paid subsequent to year-end and trace to subsidiary ledger
- D. Review confirmation of account receivable balances and agree to accounts receivable subledger.
- E. Vouch fixed asset acquisitions to related cash disbursement.
- F. Trace sales invoice and shipping documents just before year end to customer account transactions.
- G. Trace individual customer account transactions to sales invoice.
- H. Agree cash balance to online year-end bank statement.
- I. Examine invoices from suppliers
- J. Review schedule of bad debt expense.
- K. Examine invoices paid subsequent to year-end and tract to subsidiary ledger.
- L. Vouch fixed asset acquisitions to purchase invoices.
- M. Trace fixed item to fixed asset master control listing.
- N. Confirm accounts payable balance with key suppliers.
- O. Select items from inventory listing and locate the items in the warehouse.
- P. Agree cash balance per the bank reconciliation to the year-end bank statement
- Q. Trace deposit per the bank statement to the cash subsidiary ledger.
- R. Trace individual payable transaction to purchase order.

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Account Balances	Assertion	Procedure
(1) Cash	Existence	
(2) Accounts receivable	Completeness	
(3) Inventory	Valuation and allocation	
(4) Fixed assets	Rights and Obligations	
(5) Accounts payable	Completeness	

第三題 (12 分):

Assuming that you are reporting on a client's financial statements. For each of the following scenarios, reply as to the possible type(s) of opinion and report alteration, if applicable. Additional notes:

- Each scenario is independent from others.
- Unless stated otherwise, assume the matter involved is material.
- If the problem does not involve characteristics that indicate pervasiveness, you may need to consider all possible conditions (pervasive or not).
- Unless the situation explicitly suggests that the auditor wishes to emphasize a particular matter, do not consider an auditor discretionary circumstance for modification of the audit report.
- The following report types may be used once, more than once, or not at all.

Types of Opinions:

- A. Unmodified – standard.
- B. Unmodified with an emphasis-of-mater paragraph prior to opinion paragraph.
- C. Unmodified with an emphasis-of-mater paragraph after opinion paragraph.
- D. Qualified.
- E. Adverse.
- F. Disclaimer.
- G. Other

Scenario

Auditor's Opinion

- (1) Client X holds significant investments in bonds issued by affiliated companies. These bonds are actively traded on the market. Management values all investments at their initial purchase prices, and the audit engagement team confirms the accuracy of these historical costs. Despite the assurances of accurate historical costs, the audit team expresses concern that a substantial portion of these investments may never be fully realized due to their market value being significantly lower than the recorded

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costs. In response to this, the client discloses the facts in notes to the financial statements.

- (2) To align depreciation more closely with actual usage patterns, Client Y changes its depreciation method for production equipment from straight-line to a units-of-production method based on hours of utilization. Although this change has a material impact on the comparability of the entity's financial statements, the auditor, recognizing the validity of the reasons behind the change, concurs with the decision.
- (3) Client Z, recognizing the need for a thorough examination of its financial affairs, engaged the audit team after the end of the fiscal year. Unfortunately, this timing prevented the auditor from physically observing the crucial year-end inventory count. While the audit team implemented alternative procedures, such as reviewing documentation and assessing internal controls, these procedures were inadequate to ascertain the accuracy and completeness of the reported ending inventory and associated information in the financial statements.
- (4) Client V is issuing two years of comparative financial statements. While the client engages your firm to conduct the audit for the second year, the first year was audited by another CPA firm, which is not being requested to reissue their audit report.
- (5) During the examination of Client W's long-term investments, you discover a significant contingent liability, casting material implications on the consolidated financial statements. The likelihood of this contingent liability being resolved with a substantial loss in the future is high, and the impact is reasonably estimated at \$1,950,000. The client has not made an adjusting entry but discloses the issue in a detailed note accompanying the financial statements, outlining the nature of the contingent liability and incorporating the estimated amount.
- (6) You uncovered evidence that Client S engaged in illegal political payoffs. However, due to the client's insufficient record retention policies, you cannot ascertain the specific amounts related to these payoffs. Moreover, the client refuses to disclose these political payoffs in a note to the financial statements. Despite not finding indications of pervasive misstatement in the financial statements, you are concerned that they might be materially misstated.

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第四題 (20分):

Suppose you were the auditor of X-Space Company. During prior years' audits you used the ratio estimation sampling to test X-Space's inventory. For the current year, however, you decided to adopt the *probability proportional to size* (PPS) sampling to evaluate whether there are material misstatements in X-Space's inventory balance. Based on X-Space's accounting records, the book value of the ending inventory is \$5,500,000. Before executing the sampling plan, you made the following professional judgments and decisions:

- (1) Since you would like to be more certain that the ending inventory balance is not materially misstated, you set the audit risk at 5%.
- (2) You concluded that there was a high likelihood of misstatement, ignoring internal controls, in inventory. Therefore, you assessed X-Space's inherent risk at 90%.
- (3) After conducting the tests of controls, you decided to set the control risk at 74%.
- (4) Since you planned to conduct some other substantive procedures in addition to the PPS sampling in auditing X-Space's inventory, you assessed the *other substantive procedure risk* at 50%.
- (5) You estimated the performance materiality of X-Space's inventory to be 10% of its year-end book value.
- (6) Based on your knowledge of the changes in X-Space's production and selling policy, you expected that an overstatement of \$325,000 in X-Space's inventory is reasonable.
- (7) You obtained the following PPS sampling table from AICPA's *Audit Sampling* guide:

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

Required:

- (A) Compute the PPS sampling interval (rounded to the nearest dollar) and the maximum sample size in your sampling plan. (5 points)

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(B) Suppose you have selected a random start of \$25,000, identify the inventory items that would be included in the sample from the first 10 book values listed below: (3 points)

Inventory Item No.	Book Values	Inventory Item No.	Book Values
1	\$85,500	6	\$31,100
2	\$22,100	7	\$58,000
3	\$69,000	8	\$62,000
4	\$4,500	9	\$3,300
5	\$16,540	10	\$49,000

(C) Suppose, after conducting physical counts to the selected inventory items, you discovered the following misstatements in the sample:

<u>Inv. Item</u>	<u>Book Value</u>	<u>Audited Value</u>
HKUST	\$55,000	\$35,000
CUHK	\$44,000	\$40,000
POLYU	\$90,950	\$80,000
CITYU	\$35,000	\$30,000

Based on the sampling results, what audit conclusion can you reach about the fairness of X-Space's ending inventory (rounded all dollar amounts to the nearest dollar)? (8 points)

(D) Suppose, *in addition to* the four misstatements you found in (C) above, you also found the following two misstatements in your sample:

<u>Customers</u>	<u>Book Value</u>	<u>Audited Value</u>
NCCU	\$40,000	\$45,000
NTU	\$25,000	\$35,000

Based on the sampling results you found in (C) and (D), what audit conclusion can you reach about X-Space's ending inventory balance? (4 points)

第五題 (13分):

An improper cutoff of transactions around year-end occurs when journal entries are recorded in the wrong year. In this problem, you are to determine the effects of various cutoff misstatements relating to recording cash receipts received on accounts receivable and the recording of credit sales. To effectively consider the effects of an improper cutoff, it is helpful to consider the underlying journal entries:

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Type of Transactions	Proper Journal Entry (Entries)	
Cash receipt on an account receivable	Cash	3,000.00
	Accounts Receivable	3,000.00
Credit sale—periodic inventory system	Accounts receivable	2,000.00
	Sales	2,000.00
Credit sale—perpetual inventory system	Accounts receivable	2,000.00
	Sales	2,000.00
	Cost of Goods Sold	1,300.00
	Inventory	1,300.00

An example of a possible improper cutoff is to "close" the cash receipts journal on December 30 and include December 31 sales in the subsequent year (e.g., the entry is dated January 1 rather than December 31). As a result, cash is understated by \$3,000, while accounts receivable is overstated by \$3,000 for the year just ended. The effects of closing the sales journal depend upon whether a periodic inventory or perpetual inventory system is in use. The effect of "leaving open" journals past year-end and dating January entries as of December may be determined in a similar manner.

Required:

Assume that the client made the following actual credit sales and received cash receipts as follows after 12/29/20X8:

	Sales	Cost of Goods Sold	Cash Receipts (Receivables Collected)
12/30/X8	\$1,000	\$ 600	\$4,000
12/31/X8	2,000	1,300	3,000
1/1/X9	3,500	2,200	2,500
1/2/X9	4,000	2,900	3,200

Determine the overstatements (O) and understatements (U) that would result from the following situations. Assume that each situation is independent of one another. As an illustration, Situation 1 has been solved for you. To simplify the problem, in the case of a perpetual inventory, assume that the year-end inventory count did not identify and correct the misstatement(s).

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Situation	Cash	Acct. Rec.	Inventory	CGS	Sales	Income
1. Zhang Inc. left the cash receipts journal open after year-end for an extra day and included January 1 cash receipts in the December 31 totals. The company uses a periodic inventory system. What effect would this have on 20X8?	\$2,500 (o)	\$2,500 (u)				
2. Zhang Inc. closed the cash receipts journal at 12/29 and reported the last two days of cash receipts in January of 20X9. The company uses a periodic inventory system. What effect would this have on 20X8?						
3. Zhang Inc. left the sales journal open after year-end for an extra day and included January 1 sales in the December 31 totals. The company uses a periodic inventory system. What effect would this have on 20X8?						
4. Same as 3, but the company uses a perpetual inventory system.						
5. Zhang Inc. closed the sales journal at 12/29 and reported the two last days' sales in January of 20X9. The company uses a perpetual inventory system. What effect would this have on 20X8?						
6. Zhang Inc. left both the sales journal and the cash receipts journal open through January 2 and reported the first two days' transactions in December of 20X8. The company uses a periodic inventory system. What effect would this have on 20X8?						



備註	一、作答於試題上者，不予計分。 二、試題請隨卷繳交。
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一、選擇題（共 30%，每題 2%）

- 下列何種稅目較不易產生「租稅轉嫁」？
 - 加值型營業稅
 - 綜合所得稅
 - 關稅
 - 奢侈稅
- 下列敘述何者錯誤？
 - 我國營所稅採屬人主義，形成國際間重複課稅問題
 - 租稅之「社會公平原則」指的是課稅不影響經濟個體之行為及其選擇
 - 重複課稅指對同一租稅客體課二次以上的稅
 - 「財政收入原則」係指課稅之主要目的為獲取之政府收入以支應政府支出
- 當民眾在申報綜合所得稅時，須額外考量納稅者權利保護法中每人基本生活費之相關規定。試問此做法乃下列何項原則之適用？
 - 比例原則
 - 程序優先實體原則
 - 特別法優於普通法原則
 - 實質課稅原則
- 依稅捐稽徵法規定，當納稅義務人故意以詐欺或其他不正當方法逃漏稅捐者，其稅捐的核課期間為幾年？
 - 6 年
 - 7 年
 - 10 年
 - 15 年
- 依據我國稅捐稽徵法之規定，納稅義務人以詐術或其他不正當方法逃漏稅捐，且個人逃漏稅額在新臺幣 1 千萬元以上，營利事業逃漏稅額在新臺幣 5 千萬元以上者，應如何處罰？
 - 處 1 年以上 7 年以下有期徒刑，併科新臺幣 1 百萬元以上 1 千萬元以下罰金
 - 處 3 年以下有期徒刑，併科新臺幣 1 百萬元以下罰金
 - 處 5 年以下有期徒刑、拘役或科或併科新臺幣 6 萬元以下罰金
 - 以上皆非
- 居住者之下列何項所得，依法須併入綜合所得總額合併申報納稅？
 - 105 年 1 月 1 日以後取得之土地所產生之交易所得新臺幣 100 萬元
 - 樂透彩中獎 300 萬元
 - 台北市龍舟大賽冠軍獲得獎金 50 萬元

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- D. 稿費收入 8 萬元
7. 若股利所得選擇按 28% 分開計稅，下列何項扣除額不得自綜合所得總額中扣除？
- 幼兒學前特別扣除額、長期照顧特別扣除額
 - 財產交易損失特別扣除額、儲蓄投資特別扣除額
 - 儲蓄投資特別扣除額、幼兒學前特別扣除額
 - 長期照顧特別扣除額、教育學費特別扣除額
8. 依所得稅法規定，固定資產遇有物價上漲達多少百分比時，得實施資產重估價？
- 5%
 - 15%
 - 25%
 - 30%
9. 依所得稅法規定，總機構在中華民國境內之營利事業，在申報營利事業所得稅時應認列下列何者損益項目？
- 尚未出售之外幣，因匯率調整而發生之帳面盈益
 - 轉投資境內其他營利事業獲配之股利
 - 採權益法認列境外子公司（非受控外國公司）投資收益
 - 處分海外投資股權的損益
10. 外國 A 公司在中華民國境內設有分公司，A 公司轉投資國內上市公司而獲配之股利所得，該筆股利所得課稅方式為何？
- 由 A 公司境內分公司計入免稅所得
 - 採就源扣繳依規定扣繳稅款
 - 由 A 公司境內分公司計入營利事業所得額申報納稅
 - 轉投資境內營利事業之收益，無須課稅
11. 依據所得稅法第 43 條之 2 反自有資本稀釋課稅制度規定，營利事業之利息支出超過「一定比率」時，超過部分不得列為費用或損失。下列敘述何者正確？
- 該「一定比率」係指對關係人之負債占業主權益比率為 3：1
 - 該「一定比率」係指對關係人之負債占業主權益比率為 2：1
 - 自 100 年度起，銀行業優先適用該條規定
 - 以上皆非
12. 甲公司 112 年於中華民國境內所得新臺幣 700 萬元，美國分公司所得折合新臺幣 1,000 萬元，已在美國繳納所得稅折合新臺幣 250 萬元，泰國分公司虧損折合新臺幣 200 萬元。請問甲公司申報繳納我國 112 年度營利事業所得稅時可使用國外稅額扣抵上限為多少元？
- 140 萬元
 - 160 萬元

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- C. 200 萬元
D. 250 萬元

13. 依所得稅法及土地稅法規定，出售自用住宅用地適用優惠稅率課稅之條件規定，下列敘述何者錯誤？
- A. 土地增值稅適用一生一次優惠稅率者，需於出售前 1 年內無出租及營業行為
B. 房地合一所得稅需出售前土地所有權人或其配偶、未成年子女已於該地設籍滿 6 年
C. 房地合一所得稅需出售前 5 年內無出租及營業行為
D. 土地增值稅適用一生一屋優惠稅率者，需出售前土地所有權人或其配偶、未成年子女已於該地設籍滿 6 年
14. 在計算未分配盈餘稅時，有關未分配盈餘數額之計算，下列何者正確？
- A. 以前年度之虧損，經會計師查核簽證，可自未分配盈餘中減除
B. 本期稅後淨利以外純益項目計入當年度未分配盈餘之數額，應自未分配盈餘中減除
C. 法令規定應由稅後純益轉為資本公積者，應自未分配盈餘中減除
D. 經股東會決議提列之特別盈餘公積，應自未分配盈餘中減除
15. 下列何者為營利事業所得稅申報書營業收入調節欄項下，開立統一發票金額之加項？
- A. 上期應收本期開立發票金額
B. 本期應收未開立發票金額
C. 佣金收入
D. 視為銷貨開立發票金額

二、整合題：第 16~18 題（共 30%）

麥董創立新貓空集團，經營電子零組件之製造及販賣，總機構（T 公司）設立於台灣，主要從事研發、接單及銷售，並對外進行投資控股。該集團同時於薩摩亞設立一境外公司（S 公司），透過 S 公司投資中國大陸（C 公司）及越南（V 公司）。該集團持股架構圖如圖一。

集團各成員 112 年財務資訊如下(本題貨幣單位均為新台幣)：

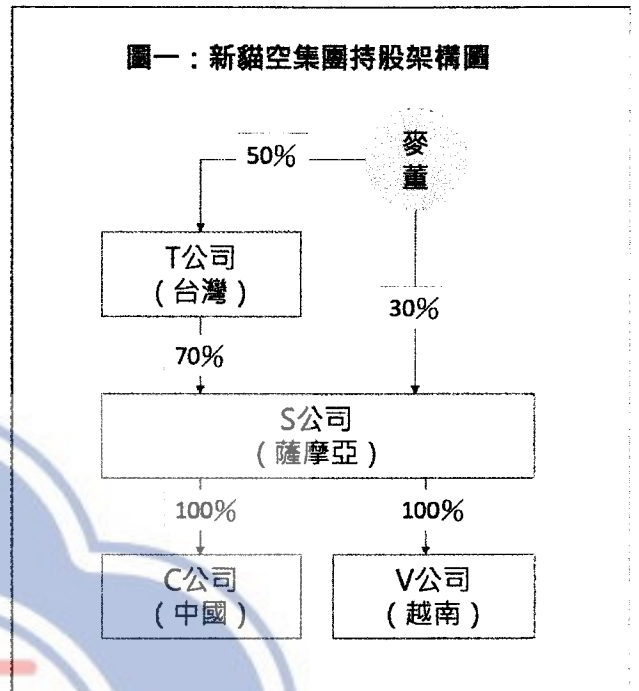
- S 公司：財報盈餘 2,100 萬元，皆為當年度對 C 公司及 V 公司之採權益法認列之投資收益。無所得稅，無發放股利。
- C 公司：稅前盈餘 1,960 萬元，繳納所得稅 490 萬元。該稅後盈餘作為當年度股利發放匯回 S 公司，股利扣繳稅款 147 萬元。
- V 公司：免稅盈餘 630 萬元。V 公司將其以股利全部匯回 S 公司，無股利扣繳稅款。

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麥董當年度個人財務資料如下：

- 綜合所得淨額 500 萬元（不含股利），應納稅額 113.6 萬元。
- 麥董另投資國內上市公司股票，獲配股利 300 萬元，選擇依照 28% 稅率分開計算稅額。
- 麥董有一筆英國投資利得 400 萬元，已納英國所得稅 20 萬元。
- 其配偶出售上市股票交易所得 200 萬元，出售非上市櫃股票交易所得 300 萬元。
- 領到父親身故保險給付 5,000 萬元。

請根據以上提供之資訊，回答以下問題。



16. (1) CFC（受控外國企業）制度自 112 年度施行，新貓空集團將受到 CFC 制度施行的影響，理由為何請針對構成要件進行說明。（6%）

(2) T 公司應認列多少 CFC 投資收益？（6%）

17. 請問麥董應申報 112 年度多少基本稅額？請依序計算下列金額（12%）：

- (1) 基本所得額
- (2) 基本稅額
- (3) 一般所得稅額
- (4) 基本稅額與一般所得稅額之差額

18. 已知 T 公司 112 年度帳列所得 2,500 萬元，該所得將下列費用支出計算進去：

捐贈國立政治大學	100 萬元
捐贈中小企業發展基金	100 萬元
對公益團體捐贈	450 萬元
對大陸地區捐贈（尚未取得大陸委員會許可）	350 萬元

試問 T 公司申報 112 年營利事業所得稅時，可認列之捐贈金額總額為多少？（6%）

三、整合題：第 19~21 題（共 30%）

A 君為中華民國陸軍服役之軍官，與配偶（家庭主婦）育有一子（15 歲）、一女（18 歲），並且申報扶養母親（75 歲）。

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A 君於 111 年期間有下列贈與：

- 111 年中 A 君女兒出嫁，A 君為女兒購置一房產作為婚嫁賀禮，總價 2,000 萬元，土地公告現值 800 萬元，房屋評定標準價格 500 萬元。
- 贈與配偶 20 週年結婚紀念鑽戒，價值 50 萬元。

另 A 君將一台二手車（殘值 30 萬元）以 10 萬元售與同事甲。111 年初 A 君向軍中長官借款 20 萬週轉，後長官將此借款作為贈與 A 君女兒結婚賀禮，免其償還。

111 年 12 月 1 日，A 君不幸於軍中因公殉職，遺有以下財產：

- 台北市房屋一棟，過世時房屋評定現值 500 萬元，土地公告現值 700 萬元。該房產於民國 105 年 10 月 1 日繼承自 A 君之父親，已繳納遺產稅。繼承取得後作為其與家人自住自用居所使用。
- 高雄市房屋一棟，過世時房屋評定現值 200 萬元，土地公告現值 400 萬元。該房產同樣於民國 105 年 10 月 1 日繼承自 A 君之父親，已繳納遺產稅。繼承取得後，出租與他人供營業使用。
- 現金存款 200 萬元。
- 死亡保險給付 1,000 萬元。
- 日常生活器具（包含汽車及機車各一輛），過世時殘值共 70 萬元。

19. 試問 A 君 111 年應申報贈與總額為多少？（5%）

20. 關於 A 君遺產稅之計算，請問：

- (1) 遺產總額為何？（5%）
- (2) 免稅額為多少？（5%）
- (3) 扣除額為多少？（不考慮配偶剩餘財產差額分配請求權）（5%）

21. A 君子女繼承遺產時，因有分割遺產需求，故於 112 年 10 月將台北市房屋（成交價 2,000 萬元，土地公告現值 870 萬元）及高雄市房屋（成交價 800 萬元，土地公告現值 450 萬元）出售，未提示因取得、改良及移轉而支付之費用。請問兩處房屋土地之交易所應申報多少所得稅？

- (1) 台北市房屋（5%）
- (2) 高雄市房屋（5%）

四、問答題：第 22~23 題（共 10%）

22. 根據所得稅法第 43 條之 1，何謂「非常規交易」？（5%）

23. 根據納保法第 7 條，「租稅規避」之定義為何？（5%）

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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