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!! 請依現行國際財務報導準則規定作答 !!

第一題 (25分)

甲營造公司於X1年初承包一項工程，預定三年完工，工程承包價為\$60,000,000。甲公司判定所承諾之商品及勞務係隨時間逐步滿足之單一履約義務。此外，甲公司判定，以已發生成本為基礎之投入法可提供該履約義務完成程度之適當衡量結果。

X1年及X2年該工程之相關資料及甲公司估計成本資訊如下：

	X1年	X2年
當年實際投入工程成本	\$12,000,000	\$21,000,000
估計至完工尚須投入成本	36,000,000	33,000,000
依工程進度請款金額	12,600,000	22,500,000
實際收款金額	12,000,000	21,600,000

X3年時，該工程之委託方追加工程施作項目並提高工程包價總金額至\$75,000,000，工程合約期間延長至X4年完工，甲公司判定追加的工程施作項目與原合約之工程並非可區分之單獨工程。

X3年及X4年該工程之相關資料及甲公司估計成本資訊如下：

	X3年	X4年
當年實際投入工程成本	\$33,600,000	\$7,000,000
估計至完工尚須投入成本	7,400,000	0
依工程進度請款金額	30,900,000	9,000,000
實際收款金額	31,600,000	9,800,000

試作：

- (一) 計算甲公司X2年度損益表應認列該工程相關之收入及成本金額、X2年底資產負債表中與該工程所有相關項目之金額。(15分)
- (二) 計算甲公司X3年度損益表應認列該工程相關之收入及成本金額、X2年底資產負債表中與該工程所有相關項目之金額。(10分)

第二題 (15分)

甲公司於X1年初以 1,000萬元購入設備一套，耐用年限10年，無殘值。該設備於10年使用屆滿 (X11年初) 報廢需支出100萬元之拆卸、移除及復原成本，折現率為2.5%，甲公司以年數合計法提列折舊費用，並假設甲公司有足夠之未來課稅所得額供任何遞延所得稅資產使用，當年度及未來適用之稅率皆為20%。報稅時，甲公司對於該設備亦採用年數合計法計算折舊費用，無殘值，惟稅務上對於估計之未來拆卸、移除及復原成本不得提列折舊費用，應俟實際發生時以費用列支，除役負債準備之利息費用亦不得減除課稅所得。

試作：計算甲公司X3年度之折舊費用、X3年底該設備之帳面金額、X3年底與該設備相關之除役負債準備金額、遞延所得稅負債金額及遞延所得稅資產金額。(15分)

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第三題 (10 分)

甲公司X2年1月1日開始自建廠房，X3年12月底完工，相關負債資料如下：

X2年1月1日為建造該廠房之專案借款 \$900,000，利率15%，為期 3 年，每年底付息。

其他於X1年至X3年皆全年流通在外之二筆借款如下：

\$3,000,000，利率 12%，每年底付息。

\$5,000,000，利率 6.88%，每年底付息。

X2年及X3年之各年總建造支出(假設每年支出皆為平均發生並付現，不含借款成本資本化金額)如下：

X2年 \$1,200,000

X3年 \$1,000,000

X2年最後3個月，甲公司因X2年9月底颱風來臨前未做好防颱措施，工地遭嚴重破壞而停工。

試作：計算甲公司X3年之借款成本資本化之金額。(10分)

第四題 (5 分)

甲公司 X2 年期初共有流通在外普通股股數 300,000 股 (每股面額\$10)、特別股 120,000 股，股利率為 4% (每股面值\$10)。X2 年 9 月 1 日增資發行 60,000 股普通股。若甲公司 X2 年的每股盈餘為\$2.15，X2 年當年之營利事業所得稅為 20%，試算甲公司 X2 年之稅後淨利？(5 分)

第五題 (15 分)

X1 年 12 月 31 日，甲公司支付 \$50,000,000 之現金對價取得 Z 公司之 100% 股份。Z 公司之可辨認淨資產之公允價值與帳面金額分別為 \$45,000,000 與 \$42,000,000。X2 年 12 月 31 日，甲公司評估當初認列之商譽已全部減損。X3 年 12 月 31 日，甲公司評估當初減損之商譽之公允價值增為 \$3,000,000。甲公司預估往後年度可實現之所得足供減除，在稅率 20%，且至 X5 年 12 月 31 日政府也無改變稅率的計畫，試做：甲公司 X1 年至 X3 年應做之分錄。(15 分)

第六題 (30 分)

甲公司向 Z 公司租用樓地板面積為 1250 坪之辦公空間。雙方合意之租賃契約如下：自 X1 年 1 月 1 日起至 X10 年 12 月 31 日止，租期 10 年年租金\$1,000,000，每年年底付款，租期屆滿後租賃標定物歸還 Z 公司，殘值估計為\$500,000，甲公司為保證殘值。Z 公司評估該租賃應分類為融資租賃，隱含利率為 7%。甲公司無法知悉 Z 公司之隱含利率。租賃開始日甲公司之增額借款利率為 6%，按直線法對其使用權資產提列折舊。

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於 X5 年中，甲公司與 Z 公司雙方合意修改原始租賃。自 X6 年 1 月 1 日起將租賃空間減少至 500 坪，每年之固定租賃給付（自第 6 年至第 10 年）為 \$400,000，X6 年 1 月 1 日甲公司之增額借款利率為 5%。Z 公司評估租賃修改後，該筆租賃已變成營業租賃，估計該辦公大樓尚可再使用 20 年，無殘值。

試作：

- (一) 甲公司 X6 年度有關租賃之分錄。(20 分)
- (二) Z 公司 X6 年度有關租賃之分錄。(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 (18%)

Memory Company is a manufacturer of picture frames. Every picture frame passes through two departments: assembly and finishing. Each department has one direct-cost category (direct materials) and one indirect-cost category (conversion costs). As work in assembly is completed, each unit is transferred to the finishing department. As each unit is completed in the finishing department, it is transferred to finished goods. This problem focuses on the finishing department. For the finishing department, direct materials are added when the process is 90% complete, and conversion costs are added evenly during the process. Spoiled units are detected upon inspection at the 80% stage of production and are disposed of with a net disposal value of zero. Normal spoilage is 5% of the good units that pass inspection. Data for the finishing department for October 2024 are as follows:

	Physical units	Transferred-in costs	Direct materials	Conversion costs
Work-in-process inventory, October 1 ^a	10,000	\$ 195,800	\$ 0	\$ 111,600
Transferred-in during October	24,000			
Good units completed and transferred out during October	26,000			
Work-in-process inventory, October 31 ^b	6,000			
Total costs added during October		\$ 637,200	\$ 143,000	\$ 329,400

^a Degree of completion: conversion costs, 50%.

^b Degree of completion: conversion costs, 30%.

Required:

- Using the FIFO method of process costing, what is the cost of goods completed and transferred to finished goods during October? (5%)
- Using the weighted-average method of process costing, calculate the cost per good unit completed and transferred to finished goods during October. (5%)
- Use your previous calculations to comment on the cost performance of the finishing department. (4%)
- Assuming all spoilage is detected at the 20% of the process rather than the 80% of the process, calculate the physical units of abnormal spoilage incurred in October. (4%)

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第二題 (15%)

Alpha Company has two divisions, AA and BB, organized as decentralized profit centers. Managers are free to decide if they will participate in any internal transfers. All transfer prices are negotiated. Division AA produces television screens, and Division BB buys television screens and assembles the TV sets. There is a market for both the screens and the TV sets. Division AA has the capacity to produce 80,000 units of screens and can sell 69,000 units annually to the external market at a price of \$200 per unit. Division BB has the capacity to produce 20,000 units of TV sets and can sell 16,000 units annually to the external market at \$800 per unit. Division BB needs a screen to produce a TV set, and is currently purchasing screens from an outside supplier at a cost of \$140 each. The following information is known about the two divisions:

	<u>Division AA</u> (per screen)	<u>Division BB</u> (per TV set)
Variable manufacturing costs per unit	\$60	\$370
Fixed manufacturing costs per unit	25	60
Variable operating expenses per unit	10	35
Fixed operating expenses per unit	20	100

The manager of Division BB believes that a 5% reduction in the selling price of the TV sets will increase the sales volume of 16,000 by 15%. He wants all screens Division BB uses to come from one supplier and has offered to pay Division AA \$100 for each unit. If Division AA refuses to meet the \$100 price, Division BB will still have to purchase screens from an outside supplier at \$140 each. Division AA currently manufactures a screen that is similar to the screen used by Division BB. The specifications for Division BB are slightly different. To manufacture the new screens, Division AA would have to reduce production of its regular screens. On the other hand, Division AA can reduce direct material costs by \$5 per unit and variable operating expenses by \$8 per unit on intracompany transactions.

Required:

1. Compute the estimated effect on the annual profits of Division BB, if it reduces its sales price by 5% and can acquire 18,400 screens internally at \$100 each. (5%)
2. From Division AA's perspective, what is the minimum transfer price at which Division AA would be willing to sell 18,400 screens to Division BB? (Please round your answer to the nearest dollar.) (5%)
3. If Division BB acquires 18,400 screens from Division AA at \$100 each instead of purchasing them from the outside supplier, what will be the effect on the company's annual profits as a whole? (5%)

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第三題 (8%)

For the quarter ending June 30, TD manufacturing Company reported the following account balances (unless specified otherwise):

Sales revenue	\$ 2,500,000
Work-in-process inventory (April 1)	140,400
Work-in-process inventory (June 30)	171,000
Finished goods inventory (April 1)	540,000
Finished goods inventory (June 30)	510,000
Direct materials used	420,000
Indirect materials used	84,000
Direct manufacturing labor	480,000
Indirect manufacturing labor	186,000
Property taxes on manufacturing plant building	28,800
Salespersons' company vehicle costs	12,000
Depreciation of manufacturing equipment	264,000
Depreciation of office equipment	123,600
Miscellaneous plant overhead	135,000
Plant utilities	92,400
General office expenses	305,400
Marketing distribution costs	30,000

Required:

1. What's the cost of goods manufactured for the quarter? (4%)
2. What's the operating income for the quarter? (4%)

第四題 (8%)

Blessing Corporation produces two types of soft drinks: 12 Qiang and Gold Medal. The budgeted and actual operating data for the year 2024 are as follows:

Budgeted result	12Qiang	Gold medal	Total
Sales volume in units	22,500	90,000	112,500
Contribution margin	\$5,625,000	\$18,000,000	\$23,625,000

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Actual result	12Qiang	Gold medal	Total
Sales volume in units	24,750	57,750	82,500
Contribution margin	\$9,300,000	\$15,300,000	\$24,600,000

Required:

- Determine the total flexible-budget variance and the total sales-volume variance in terms of the contribution margin. (4%)
- Determine the total sales-mix variance and the total sales-quantity variance in terms of the contribution margin. (4%)

第五題 (17%)

Donky Corp. has decided to venture into central processing unit (CPU) manufacturing. The company recently acquired a new machine capable of producing two types of CPUs: BETA and POWER. The POWER CPU outperforms the BETA CPU; however, due to intense market competition, Donky remains uncertain about the timing and quantity of customer orders for the upcoming year, even though overall market demand is projected to increase by 1,000 units compared to this year. The new machine has an annual capacity of 8,000 hours. The following information pertains to this year:

Type	Annual Average Number of Orders	Manufacturing Time Required	Selling Price per Order If Average Manufacturing Cycle Time per Order Is More Than 150 Hours	Variable Cost per Order	Inventory Carrying Cost per Order per Hour
BETA	150	40 hours	\$19,400	\$15,000	\$0.60
POWER	20	50 hours	18,100	14,000	0.55

For BETA, if the average manufacturing cycle time per order is less than 150 hours, its selling price is \$600 higher than when the average manufacturing cycle time per order exceeds 150 hours. For POWER, if the average manufacturing cycle time per order is less than 150 hours, its selling price is \$400 higher than when the average manufacturing cycle time per order exceeds 150 hours.

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Required:

- (1) Calculate the average manufacturing cycle time per order if Donky manufactures only BETA. (2%)
- (2) Calculate the average manufacturing cycle time per order if Donky manufactures both BETA and POWER. (2%)
- (3) Given the intense market competition and uncertainty, Donky's managers are assessing whether the company should focus exclusively on producing and selling BETA or produce and sell both BETA and POWER. Which option will maximize Donky's operating income, and by how much? (5%)
- (4) Due to intense market competition and high demand uncertainty, John, the manager of the manufacturing department, has advised the CEO that as the manufacturing cycle increases, sunk costs will decrease, opportunity costs will increase, and inventory carrying costs will rise. Based on this reasoning, John suggests that the new machine should maintain some excess capacity. The CEO has sought your opinion on John's recommendation. Please provide your comments on John's views and reasoning. (8%)

第六題 (34%)**Martin Toy Company Innovative Strategy Analysis (2025-2030)****Background Information (As of December 2024)**

Martin Toy, a Taiwanese company established in 2005, has evolved into a mid-sized player in the digital toy market. The company has transformed from a traditional toy manufacturer to a provider of smart, connected play experiences.

Current Market Position

- Revenue (2024E): \$45 million
- Market share: 3% of European digital toy market
- Product portfolio: 50 smart toys and digital play platforms
- Geographic presence: Europe (65%), North America (20%), Asia (15%)
- Key product segments:
 - Connected learning toys (ages 3-5)
 - Smart gaming devices (ages 5-8)
 - Educational robotics (ages 6-12)

Industry Context 2024**1. Market Trends:**

- Increasing demand for AI-enabled learning toys
- Growing emphasis on sustainability in toy manufacturing
- Rise of mixed reality play experiences
- Integration of STEAM education in toys
- Heightened focus on data privacy and security

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2. Competitive Landscape:

- Traditional toy companies expanding into digital
- Tech giants entering educational toy market
- Emergence of direct-to-consumer toy brands
- Growing competition from Asian smart toy manufacturers

3. Technological Developments:

- Advanced AI and machine learning capabilities
- Improved battery and sustainable materials
- Enhanced connectivity (5G/6G integration)
- Advanced sensors and haptic feedback
- Cloud-based gaming and learning platforms

Company's Current Challenges

1. Digital Transformation:

- Need to upgrade legacy IT systems
- Data analytics capabilities require enhancement
- Cybersecurity concerns with connected toys

2. Market Expansion:

- Limited presence in emerging markets
- Need for localization of digital content
- Competition from larger tech-savvy competitors

3. Operational:

- Supply chain vulnerability
- Rising production costs
- Talent acquisition in tech roles
- Sustainability compliance requirements

Required:

Part 1: Strategic Analysis

Analyze Martin's innovation strategy for 2025-2030:

1. Evaluate Martin's advantages relative to its competitors (4%)
2. Assess the external opportunities available to Martin (3%)
3. Based on the above evaluations, what innovation strategies can Martin develop? (3%)

Part 2: Innovation Strategy Map

Develop a strategy Map for 2025-2030:

1. Create a balanced scorecard-based strategy map (including strategy theme and strategy target) (8%)
2. Explain how your proposed initiatives address future market needs (2%)

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Part 3: Financial Analysis

The following data is provided for evaluating one of your proposed innovations - the "AI Learning Companion" project:

Project Data (2025-2027):

- Initial Costs
 - Platform development cost: \$2.5 million
 - Marketing and launch cost: \$0.8 million
- Subscription revenue: \$15/month per user received at the end of each month
- Operating cost: \$5/month per user paid at the beginning of each month
- Required rate of return: 12%
- Discount factors:

Table 1: Present Value of 1

Rate(r)	1 yr	2 yrs	3 yrs	4 yrs	5 yrs
10%	0.909	0.826	0.751	0.683	0.621
11%	0.901	0.812	0.731	0.659	0.593
12%	0.893	0.797	0.712	0.636	0.567
13%	0.885	0.783	0.693	0.613	0.543
14%	0.877	0.769	0.675	0.592	0.519

Table 2: Present Value of an Ordinary Annuity of 1

Rate(r)	1 yr	2 yrs	3 yrs	4 yrs	5 yrs
10%	0.909	1.736	2.487	3.170	3.791
11%	0.901	1.713	2.444	3.102	3.696
12%	0.893	1.690	2.402	3.037	3.605
13%	0.885	1.668	2.361	2.974	3.517
14%	0.877	1.647	2.322	2.914	3.433

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Table 3: Present Value of an Annuity Due of 1

Rate(r)	1 yr	2 yrs	3 yrs	4 yrs	5 yrs
10%	1.000	1.909	2.736	3.487	4.170
11%	1.000	1.901	2.713	3.444	4.102
12%	1.000	1.893	2.690	3.402	4.037
13%	1.000	1.885	2.668	3.361	3.974
14%	1.000	1.877	2.647	3.322	3.914

Table 4: Subscription Forecasts

Scenario	Pessimistic (25%)	Realistic (50%)	Optimistic (25%)
Year 1	10,000	20,000	35,000
Year 2	15,000	30,000	50,000
Year 3	20,000	40,000	70,000

1. Calculate the expected NPV of the AI Learning Companion project and evaluate its feasibility (10%)
2. Evaluate how this project supports Martin's digital transformation strategy (4%)

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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。

請從以下諸選項中選擇最適的一個答案：

甲參選人擬參選總統。政治獻金法要求擬參選人設置收支帳簿、編製會計報告書，原則上聘會計師查核。該法要求凡有收支，即須按日逐筆於收支帳簿記載，所記載之項目，有：交易之時間、對象及其地址、用途、金額，或金錢以外經濟利益之價額等。

1. 擬參選人編製之會計報告書，其性質是擬參選人之：

- A. 財務報表。
- B. 查核報告。
- C. 價格合理性意見書。
- D. 永續報告書。
- E. 以上皆非。

2. 出具會計報告書的人，是：會計報告書的

- A. auditor。
- B. preparer。
- C. assurer。
- D. preparer、auditor 或 assurer。
- E. 以上皆非。

3. 會計報告書與政治獻金法間的關係：

- A. 如同財務報表與 TIFRSs 的關係：財務報表係依 TIFRSs 編製，而會計報告書則依政治獻金法編製，以供他人判斷參選人的會計報告書是否反映當選或落選的原因。
- B. 如同財務報表與審計準則的關係：政治獻金法在描述參選人的行為是否符合查核會計報告書的規定，與審計準則的性質類似。
- C. 與財務報表和 TIFRSs 的關係有別：財務報表著重企業個體是否依 TIFRSs 編表、報表是否能允當表達，而會計報告書則著重表達擬參選人是否遵循法令的規定，而非僅表達是否允當而已。
- D. 財務報表與 TIFRSs 的關係曖昧，會計報告書與政治獻金法間的關係則清晰：財務報表著重是否依 TIFRSs 編製，但 TIFRSs 存有操弄的空間；但會計報告書著重參選人是否遵循法令的規定，沒有留存操弄的空間。
- E. 以上皆非。

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請根據下列帳冊之紀錄回答第 4 至第 6 小題。

甲擬參選人個人所記錄之備忘帳冊如下，該帳冊雖不清晰，但可知其設有日期、姓名、數字、公司、用途、經理人等欄，並記載 14 筆資訊，其中交易時間屬 2022 年 10 月者有 10 筆，屬同年 11 月者則有 4 筆：

日期	姓名	數字	公司	用途	經理人
2022/10/1	王	500		高	邱
2022/10/1	周	200		2022選戰	邱
2022/10/1	林	500			吳
2022/10/1	祝	30		賴	邱
2022/10/1	張	150		2022 職務捐	謝
2022/10/1	陳	300			邱
2022/10/1	黃	20		賴	邱
2022/10/1	謝	200		高	邱
2022/10/1	蘇	30		賴	邱
2022/10/1		10		賴	
2022/11/1	小沈	1500			沈慶京
2022/11/1	林	200			
2022/11/1	范	500			蔡
2022/11/1	黃			辦公室開辦	譚
2022/11/1					

4. 有人主張上開帳冊紀錄的品質很好，其理由可以是：
- A. 雖未能區分所收到的現金是他人面交或透過銀行匯款而來，但是是否透過匯款留下審計軌跡並不重要，所以可以聲稱帳冊紀錄的品質屬優良。
 - B. 雖無法從本記錄得悉 10 月份 10 筆收款的方式究竟是收到他人面交的現金，還是匯款，但可從其他管道而得悉上述資訊。至於從其他管道而得悉的資訊，是上開 10 筆收入中，4 筆(行次 5、8、10、11)係匯款而來，其他 6 筆則是他人面交現金；上開 4 筆匯款而來的收入，後來又都透過銀行轉匯至他人的政治獻金專戶。此外，借助其他管道的資訊，又可發現凡留下審計軌跡的收款，金額都較小，4 筆合起來才 90 元，而他人面交的現金，金額就高得多，1 筆就可達 1,500 元。
 - C. 該等記錄雖缺乏政治獻金法所要求的明細，但此為甲擬參選人個人作成之備忘記錄，屬參考性質，不須遵循政治獻金法的要求，有紀錄總比沒有紀錄好。
 - D. 該等記錄係依時間的先後，依序記載，而且，把十月份發生交易的日期一律記為 10/1、把十一月份交易的日期一律記為 11/1。
 - E. 以上皆是。

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5.有人主張上開備忘帳冊紀錄的品質欠佳，其理由可以是：

- A.甲擬參選人把其中一個欄位命名為數字，而非金額，因此不能判斷該欄所記錄數字的性質究竟是時間，還是金錢。例如，1500的解讀，可以是1,500元，也可以是15:00(2022/11/1下午3點)。
- B.甲擬參選人有一個無名稱的欄位下，作成紀錄(許×，蔡××，劉×××)。
- C.不能區分甲擬參選人所記錄帳冊的性質，究屬日記簿或分類帳。
- D.所記載交易的日期，只有2022/10/1及2022/11/1兩種可能。事實上，10位人士均在10/1支付款項，10月其他日期無人付款的可能性頗低；11月份發生類似情況的可能性亦不高。
- E.以上皆非。

6.有人主張不知道上開帳冊紀錄的品質是否良好，其理由可以是：

- A.不知上開帳冊紀錄的會計科目是什麼，也不知複式簿記下的對方會計科目。
- B.不知上開帳冊紀錄的金額，是要加還是要減。
- C.不知上開帳冊紀錄是否完整，而記帳者所作的聲明，包括完整、真實等。
- D.不知上開帳冊所記錄的款項收入，後續要如何使用。
- E.以上皆非。

乙會計師就甲擬參選人民國112年5月20日至民國113年1月12日的政治獻金會計報告書出具查核報告，表示：「甲擬參選人民國112年5月20日至民國113年1月12日政治獻金會計報告書，業經本會計師依據『政治獻金查核準則』暨『會計師辦理政黨、政治團體及擬參選人收受政治獻金查核簽證須知』之規定查核竣事；本會計師於執行上述查核時，未發現甲擬參選人第一段所述政治獻金會計報告書所記錄政治獻金收入及支出事項，有違反政治獻金法及政治獻金查核準則規定之情事」。請根據上列查核報告回答第7至第8小題。

7.以下與上述乙會計師查核報告有關之陳述，何者不當？

- A.會計師所出具的上開查核報告，並沒有在第一段即表示意見。
- B.會計師藉上開查核報告所提供擔保的程度，是積極擔保。
- C.上述查核報告的第一段，在辨認政治獻金會計報告書是由誰提出的。
- D.會計師的上開文字，係在表示其意見。
- E.以上皆非。

8.上開乙會計師所出具的查核報告如果不實，不會是因為：

- A.乙會計師進行查核時，未依據『政治獻金查核準則』之規定進行查核。
- B.乙會計師進行查核時，未遵守『會計師辦理政黨、政治團體及擬參選人收受政治獻金查核簽證須知』之規定。
- C.乙會計師於執行上述查核後，明明發現甲擬參選人會計報告書的紀錄(收入及支出事項)違反政

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治獻金法之規定，卻說沒有發現。

- D. 甲擬參選人所編製的政治獻金會計報告書，記錄的政治獻金收入及支出有所遺漏。
E. 以上皆非。

甲擬參選人成立 A 公司，販賣競選小物，命丙擔任 A 公司的負責人。丙之兄與甲擬參選人為長期的友人，丙聽命於甲擬參選人。甲擬參選人遭台北地檢署(以下簡稱北檢)起訴，台北地方法院(以下簡稱北院)兩次召開羈押庭，均裁定不羈押甲擬參選人，北檢則二次提出抗告。高等法院在北檢第二次提出抗告後，撤銷北院的第二次裁定，理由是要把有關串供的事查清楚，其中的一件事，是丙之兄於 113.8.11 指示丙：『我桌上有 A 公司損益表，明早把它碎掉』。
請根據以上情境及各題之假設回答第 9 至第 14 小題。

9. 假設台端為 A 公司的代編會計師(即代客記帳會計師)，則台端的責任為：

- A. 替 A 公司蒐集 A 公司支出的原始憑證。
B. 替 A 公司蒐集他人支出的原始憑證。
C. 替 A 公司編製資產負債表、綜合損益表，以及現金流量表。
D. 替 A 公司編製會計報告書。
E. 以上皆非。

10. 假設台端為 A 公司的代客記帳會計師，則 A 公司財務報表的簽署人，根據商業會計法，應有：

- A. 台端。
B. 台端與丙。
C. 台端與甲擬參選人。
D. 台端、丙與甲擬參選人。
E. 以上皆非。

11. 假設台端為 A 公司查帳會計師的助理人員，台端的責任可包括：

- A. 替 A 公司編製現金流量表。
B. 替 A 公司編製綜合損益表的附註。
C. 替 A 公司編製四張財務報表的附註。
D. 以上皆非。
E. 以上皆是。

12. 假設台端為 A 公司的查帳會計師，台端的責任為：

- A. 編製 A 公司的綜合損益表。
B. 編製 A 公司的資產負債表。

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C. 編製 A 公司的現金流量表。

D. 以上皆非。

E. 以上皆是。

13. 假設台端為 A 公司的查帳會計師，知悉丙之兄 113.8.11 於指示丙『我桌上有 A 公司損益表，明早把它碎掉』的訊息，則應：

A. 考慮自己的名字是否還要與 A 公司相連結。

B. 責備丙之兄：甲擬參選人所選擇的公司負責人是丙，不是丙之兄，丙之兄無權發出碎掉財務報表的指令。

C. 以任何方法保護客戶所編製的損益表，避免財務報表被銷毀。

D. 嘗試從台中機場出境，脫離 A 公司的掌握。

E. 以上皆非。

14. 乙會計師擔任會計師事務所的主持會計師，又接受丙之兄的引薦，於甲擬參選人參選總統時，同時為甲擬參選人競選辦公室記載政治獻金專戶之收支，查核 A 公司的財務報表及甲擬參選人競選辦公室的會計報告書。下列何者行為失當：

A. 擔任會計師事務所的主持會計師。

B. 在記載政治獻金專戶收支之同時，又查核簽證會計報告書。

C. 為甲擬參選人出具政治獻金會計報告書的同時，又向監察院申報。

D. 查核甲擬參選人競選辦公室編製的會計報告書。

E. 以上皆非。

新北市審計處查核新北市政府的採購標案，採行下列步驟，辨認高風險的承攬廠商及其承攬的案件：

1. 從 102-111 年司法院網站的判決書(195 萬份)中，辨認判決有罪的廠商。

2. 從 109-111 年行政院公共工程委員會的網站中，辨認新北市政府採購標案承攬的廠商，及其承攬的交易(7,000 件)。

3. 相互交叉比對，找出 6 家廠商，以及渠連續三年所承攬的 18 件標案。

上開政府審計人員用 ChatGPT 下指令，要求 AI 撰寫 python 程式，從 195 萬份與政府採購法有關的判決書中，辨認被判決有罪廠商的名字，並要求 python 程式以 Excel 軟體得操作的方式匯出上述檔案，供政府審計人員使用；再用 Excel 軟體比對所得結果與 7,000 件承攬交易，在相對短的時間內，辨認出 18 件標案。上開人員然後查核該等 18 件標案檢附文件中的履約照片。每件標案的履約照片都上千張，上開人員在現場翻拍照片，輸入 iPhone，用 iPhone 內建的 Photos Clean 軟體辨識廠商是否使用相同照片多次申報履約，此外，也進行人臉辨識，判斷廠商是否雇用相同人員於不同區域提供服務，結果發現在 18 件標案中，有 16 件標案的驗收出現問題。

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請根據以上資訊回答第 15 至第 17 題：

15. 以下何者活動係在考量審計風險？

- A. 從司法院網站 102-111 年的 195 萬份的判決書中，辨認出違反政府採購法而被判決有罪的廠商，供下一步審計程序使用。
- B. 從行政院公共工程委員會 109-111 年網站尋找承攬新北市政府採購案的廠商，且知道這些廠商所承攬標案的數量高達 7,000 件。
- C. 下指令給 ChatGPT，請 ChatGPT 撰寫 python 程式。
- D. 下指令給 ChatGPT，命 ChatGPT 撰寫 python 程式，並產出得以 excel 軟體操作的檔案。
- E. 以上皆非。

16. 本案中，政府審計人員的績效：

- A. 表現優異者，同時有審計效率與效果。
- B. 表現優異者，僅有審計效率。
- C. 表現優異者，僅有審計效果。
- D. 不論審計效率與效果，均不優異。
- E. 以上皆非。

17. 以下何者不得用來宣稱審計效率良好？

- A. 查核 18 件標案後，發現其中 16 件標案有違背法令規章之情事。
- B. 僅查核 18 件標案。
- C. 使用 iPhone 進行人臉辨識。
- D. 使用 ChatGPT。
- E. 以上皆非。

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

- A. If the projected misstatement in a nonstatistical sampling is \$8,000, while the tolerable misstatement is \$9,000, an auditor likely concludes that the account is not misstated since the projected misstatement is less than the tolerable misstatement.
- B. If all other factors specified in an attributes sampling plan remain constant, decreasing the tolerable rate and decreasing the risk of assessing control risk too low would decrease sample size.
- C. If sample results indicate that the control is not operating effectively, but in fact it is operating effectively, the audit is likely to be faulty because of reduced substantive tests.
- D. Various factors influence the sample size for a substantive test of details of an account balance. Holding all other factors being equal, smaller measure of tolerable misstatement would lead to a larger sample size.
- E. All of the above.

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19. Which of the following is a strong indicator that a material weakness in internal control exists?

- ① Inadequate controls over non-systematic transactions.
- ② Inadequate controls over non-routine transactions.
- ③ Inadequate controls over the period-end financial reporting process.
- ④ An ineffective control environment.
- ⑤ Weaknesses in a control activity.
- ⑥ Weaknesses in risk assessment.
- ⑦ Restatement of previously issued financial statements to reflect a correction.
- ⑧ Restatement of previously issued financial statements due to a change in accounting principles.

A. ①、④、⑤、⑦

B. ②、⑥

C. ①、③、⑧

D. ④、⑦

E. None of the above.

20. A CPA issued a standard unqualified audit report on the financial statements of a client that the CPA knew was in the process of obtaining a loan. In a suit by the bank issuing the loan, the CPA's best defense would be that the:

- A. Audit complied with generally accepted auditing standards.
- B. Client was aware of the misstatements.
- C. Bank was not the CPA's client.
- D. Bank's identity was known to the CPA prior to completion of the audit.
- E. All of the above.

21. Fraudulent sales and accounts receivables recorded at year-end (with no cost of goods sold entry) will:

- A. Decrease recorded net income.
- B. Decrease the current ratio.
- C. Increase days of sales in accounts receivable.
- D. Increase year-end recorded inventory.
- E. All of the above.

22. Which of the following circumstances most accurately reflects compliance with auditors' professional ethics and independence standards?

- ① Wilson Company is audited by the Denver office of Allen CPAs. A staff assistant who prepares Wilson Company's tax returns would be unlikely to be considered a "covered member" under the independence standard.

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- ② With respect to a nonpublic audit client in the Chicago office of a national CPA firm, it is unlikely the CPA firm's independence is impaired if a partner in the Pittsburgh office is also the vice president of finance for this audit client.
- ③ A CPA sole practitioner purchased stock in a client corporation and placed it in a trust as an educational fund for the CPA's minor child. The trust securities were not material to the CPA but were material to the child's personal net worth. The independence of the CPA is considered to be impaired with respect to the client because the stock would be considered an indirect financial interest that is material to the CPA's child.
- ④ Connor & Sullivan CPAs has one office. The fact that a client owes the CPA firm for two prior years' audit fees is unlikely to impair independence with respect to this audit client.
- ⑤ A partner of Bradley & Sonya CPAs has an investment in a mutual fund that has a direct interest in a client. It is unlikely that the firm's independence is impaired with respect to this audit client.
- ⑥ The covered member's spouse owns an immaterial amount of shares of common stock in a client. The covered member would be considered independent when performing this client's financial statement audit for the year ended December 31, 20X4.
- ⑦ A partner of Brandon & Villita CPAs refused to provide a client with copies of working papers the client prepared for the auditor. This is unlikely to be considered an act discreditable to the accounting profession.
- A. ②、③、⑥、⑦
 B. ①、⑤、⑦
 C. ①、③、④
 D. ②、④、⑤、⑥
 E. None of the above.

For Questions #23 to #25: For each of the audit procedures listed below select the type of audit procedure, if any, that the auditor performed.

23. During a site visit to a branch warehouse, the auditor noted unauthorized personnel have access to the inventory.
- A. Observation
 B. Inquiry
 C. Reperformance
 D. Inspection
 E. Analytical procedures
24. The auditor selected a sample of invoices and agreed the vendor to the approved vendor list, as had been required by the client's internal control procedures.
- A. Observation
 B. Inquiry

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- C. Reperformance
- D. Inspection
- E. Analytical procedures

25. The auditor scanned the repairs and maintenance account for unusually large amounts.

- A. Observation
- B. Inquiry
- C. Reperformance
- D. Inspection
- E. Analytical procedures

第二題 (17 分):

Assume you are a senior audit manager at a CPA firm. During the risk assessment process for your clients, you identified the following key audit matters (KAMs). Each KAM highlights specific risks associated with significant accounts or disclosures in the financial statements, as well as the complexities involved in auditing them.

Goodwill

The principal considerations for our determination that performing procedures relating to the goodwill impairment assessment of the Oncology reporting unit is a key audit matter include:

- i. the significant judgment by management in developing the fair value estimate of the Oncology reporting unit.
- ii. the high degree of auditor judgment, subjectivity, and effort required in evaluating management's significant assumptions related to revenue growth rates, expected regulatory approvals, projected margins, and discount rates.

Revenue from customer contracts

The principal considerations for our determination that performing procedures related to revenue recognition for the Advanced Therapeutics segment is a key audit matter include:

- i. the complexity of management's judgments in estimating the transaction price, including the assessment of variable consideration linked to developmental and regulatory milestones; and
- ii. significant auditor judgment and effort required in evaluating the assumptions used by management to estimate the probability of achieving these milestones.

Business combinations

Auditing the accounting for the Company's acquisition of MedEquip Inc. was complex and required significant auditor judgment because the purchase price allocation involved determining the fair value of acquired intangible assets, including customer relationships and proprietary technology. Management used the income approach to estimate the fair values, which involved significant assumptions such as future cash flows, revenue growth rates, customer attrition rates, and discount rates.

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Required

Your task is to:

- Recommend appropriate audit procedures to address the identified risks by matching the procedures (labeled a–y) with the KAMs provided.
- Ensure that your selected procedures are aligned with the specific risks described in each KAM and provide the most relevant evidence for each risk.
- Note that a single procedure may be applicable to address more than one risk.

Use the details provided for each KAM as the basis for your response.

Audit procedures:

- Evaluated the design and tested the operating effectiveness of controls over the accuracy of forecasting demand activity as well as the completeness and accuracy of the significant components included in the final sales deduction estimates.
- Evaluated the design and tested the operating effectiveness of controls over management's review of significant assumptions, the approval of revenue forecasts, and the oversight of valuation models
- Evaluated the design and tested the operating effectiveness of controls over the review and approval of key assumptions used to estimate the fair values of customer relationships and proprietary technology.
- Evaluated the design and tested the operating effectiveness of controls over the valuation of the reserve for losses and loss adjustment expenses.
- Evaluated the design and tested the operating effectiveness of controls related to the identification of performance obligations.
- Read the purchase agreement and closing documents to understand the terms of the acquisition and validate the identified assets and liabilities subject to fair value measurement.
- Reviewed management's determination of the total transaction price by inspecting customer contracts and assessing whether all material terms were appropriately considered.
- Evaluated the appropriateness of the discounted cash flow model and other valuation methodologies
- Tested management's estimation process over the determination of sales discount accruals by developing an independent expectation of the estimated accrual balances.
- Performed sensitivity analyses on significant assumptions to assess the impact of changes on the fair value estimate.
- Verified the accuracy and completeness of data used in estimating variable consideration by reconciling to management's supporting documentation and performing analytical procedures on cost and milestone projections
- Verified the accuracy and completeness of the underlying data used in the discounted cash flow model.
- Reconciled the fair value of the acquired assets to the total purchase consideration

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- N. Reviewed the reconciliation of the estimated fair value of the reporting unit to the Company's market capitalization and evaluated the implied control premium
- O. Conducted a lookback analysis to assess the historical accuracy of management's assumptions in prior acquisitions.
- P. Tested individual loan risk ratings for a selection of higher risk-rated and pass-rated commercial and institutional credits by evaluating the financial performance of the borrower, sources of repayment, and any relevant guarantees or underlying collateral.
- Q. Engaged specialists to independently assist in evaluating the methodology and significant assumptions.
- R. Reviewed progress reports and documentation provided by individuals responsible for contract execution.
- S. Assessed the sufficiency of the audit evidence obtained related to the quantitative component of the pooled allowance for higher risk-rated and pass-rated commercial and institutional credits and loans secured by commercial real estate.
- T. Compared management's assumptions to market data, industry benchmarks, and third-party industry reports
- U. Conducted a lookback analysis to assess the historical accuracy of management's estimates of milestone achievement probabilities and cost projections

Provide your response in the following table:

Key Audit Matter	Audit procedures
(1) Goodwill	
(2) Revenue from customer contracts	
(3) Business combinations	

第三題 (16分):

Wood-Mode Company is involved in the design, manufacture, and installation of various types of wood products for large construction projects. On March 1, 2024, Wood-Mode completed a large contract for Stadium Ltd., which consisted of building 35 different types of concession counters for a new soccer arena under construction. Epic pays 10% cash at contract signing. Under the terms of the contract, Stadium will pay Wood-Mode £2,000,000 upon completion of the counters. (Assume the cost of sale is £1,200,000.)

Unfortunately, due to the depressed economy, the completion of the new soccer arena is now delayed. The time that Wood-Mode Company must hold the counters is totally dependent on when the arena is completed. Stadium has therefore asked Wood-Mode to hold the counters for 2 months at its manufacturing plant until the arena is completed. On November 15, 2024, Wood-Mode completes manufacture of the counters in the Stadium order

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and places them in the warehouse. Wood-Mode and Stadium have documented the warehouse arrangement and identified the units designated for Stadium. The units are ready to ship, and Wood-Mode may not sell these units to other customers.

Wood-Mode's sales manager believes that granting more generous return provisions and allowing customers to order items on a bill-and-hold basis can give the company a competitive edge and increase sales revenue. The controller cautions that, depending on the terms granted, generous return or bill-and-hold provisions might lead to challenges to revenue recognition in accordance with an applicable financial reporting framework.

Required:

- (A) What factors should be considered in determining when to recognize revenue in this transaction? (4 points)
- (B) Prepare all necessary journal entries that Wood-Mode should make, assuming it signed a valid sales contract and received at the time the £300,000 deposit. (6 points)
- (C) During the audit of Wood-Mode, Angel Chang exercises professional skepticism and identifies the risks of material misstatement due to fraud. In accordance with TWSA/ISA 315, she assesses the risks of material misstatement at the financial statement and assertion levels thereby providing a basis for designing and implementing responses to the assessed risks of material misstatement. What audit procedures will be effective for Chang in this case? (6 points)

第四題 (17分):

Suppose you were the auditor of Nvidia Company. During prior years' audits you used the classical sampling to test Nvidia's accounts receivable. For the current year, however, you decided to adopt the *probability proportional to size* (PPS) sampling to evaluate whether there are material misstatements in Nvidia's accounts receivable balance. Based on Nvidia's accounting records, the book value of the ending accounts receivable 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 accounts receivable 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 accounts receivable. Therefore, you assessed Nvidia's inherent risk at 85%.
- (3) After conducting the tests of controls, you decided to set the control risk at 70%.
- (4) Since you planned to conduct some other substantive procedures in addition to the PPS sampling in auditing Nvidia's accounts receivable, you assessed the *other substantive procedure risk* at 42%.
- (5) You estimated the performance materiality of Nvidia's accounts receivable to be 15% of its year-end book value.
- (6) Based on your knowledge of the changes in Nvidia's sales and credit policy, you expected that an overstatement of \$450,000 in Nvidia's accounts receivable is reasonable.
- (7) You obtained the following PPS sampling table from AICPA's *Audit Sampling* guide:

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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. (4 points)
- (B) Suppose, after sending positive confirmations to the selected accounts receivable customers, you discovered the following misstatements in the sample:

Customer	Book Value	Audited Value
Ohlson	\$150,000	\$135,000
Pittman	\$145,000	\$100,000
DeFond	\$180,950	\$140,000
Michael	\$115,000	\$ 90,000
Hogan	\$125,000	\$ 60,000

Based on the sampling results, what *audit conclusion* can you reach about the fairness of Nvidia's ending accounts receivable (rounded all dollar amounts to the nearest dollar)? (9 points)

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

Customer	Book Value	Audited Value
James	\$140,000	\$185,000
Williams	\$125,000	\$155,000

Based on the sampling results you found in (B) and (C), what *statistical conclusion* can you reach about Nvidia's ending accounts receivable balance (rounded all dollar amounts to the nearest dollar)? (4 points)

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	稅務法規	系 所 別	會計學系稅務組	考 試 時 間	2 月 12 日(三) 第 一 節
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一、選擇題 (1 題 2%，共 30%)

1. 甲於民國 113 年 12 月出售其於民國 109 年 9 月購入之房地產，其計算之課稅所得為 650 萬元，該房地產出售前符合自住條件，無供營業或執行業務之情事。試問該房地交易適用的房地合一所得稅應納稅額為何？
(A) 65 萬元 (B) 25 萬元 (C) 292.5 萬元 (D) 227.5 萬元
2. 下列關於房地合一 2.0 之規定，何者有誤？
(A) 適用範圍包括民國 105 年 1 月 1 日以後取得以設定地上權方式之房屋使用權或預售屋及其坐落基地
(B) 適用範圍包括直接或間接持有股份或出資額過半數之國內外營利事業之股份或出資額，該營利事業股權或出資額之價值百分之五十以上係由中華民國境內之房屋、土地所構成者
(C) 個人交易房地產依房地合一課徵所得稅制度計算之損失及土地漲價數額，得自交易日以後 3 年內交易之房屋、土地所得額中減除
(D) 房地合一所得稅採分離課稅制度，不併入綜合所得總額或營利事業所得額
3. 某航空公司自新加坡載運貨物來台，並向進口商收取運費收入，試問該運費收入應如何申報該期營業稅？
(A) 適用零稅率 (B) 非營業稅課稅範圍，無須申報 (C) 依一般稅率 5% 計稅
(D) 適用特種稅率 2% 計稅
4. 有關租稅規避行為之敘述，下列何者正確？
(A) 納稅義務人濫用私法上法律形式的行為，以進行租稅規避，該私法上行為在私法上仍然有效
(B) 租稅規避行為，並未違反法律，僅屬於鑽法律漏洞行為，故應受私法上契約自由原則以及善意信賴保護原則之保護
(C) 稽徵機關不會否認納稅義務人之濫用法律形式之行為，而按交易常規依法予以調整
(D) 以上皆是
5. 有關租稅法的適用原則下列敘述何者正確？
① 租稅行政罰以處罰過失行為為原則 ② 租稅救濟程序優先實體原則
③ 舊法優於新法原則 ④ 實體從舊原則 ⑤ 程序從新原則
(A) ①②③ (B) ①② (C) ②③ (D) ②④⑤

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6. 疫情後為減輕全民賦稅負擔，財政部於今年一月間通過調降稅率之修正，將結算申報之期限延長至6月30日；若新法無特別規定，根據一般租稅法原則，今年所得稅申報之應納稅額與申報期限應根據下列何者？
- (A) 均根據修正前規定
 (B) 均根據修正後規定
 (C) 應納稅額根據修正前規定、申報期限根據修正後規定
 (D) 應納稅額根據修正後規定、申報期限根據修正前規定
7. 依現行所得稅法規定，下列何者非屬營利事業不合常規交易具體短漏報之情況？
- (A) 受控交易申報之價格，為稽徵機關核定之常規交易價格 50%以下
 (B) 受控交易申報之價格，為稽徵機關核定之常規交易價格 150%以上
 (C) 受控交易經稽徵機關調整並核定增加之所得額，達營利事業核定全年所得額百分之十，且達其核定全年營業收入淨額百分之三
 (D) 營利事業未提示第二十二條第一項規定之移轉訂價報告，且無法提示其他文據證明其訂價結果符合常規交易結果
8. 根據我國營業稅法之規定，下列何者不符合境內銷售之定義？
- (A) 需移運者，貨物之目的地在中華民國境內
 (B) 在中華民國境內提供或使用勞務者
 (C) 國際運輸事業自中華民國境內載運客、貨出境者
 (D) 外國保險業自中華民國境內保險業承保再保險者
9. 下列何者為營利事業得將前 10 年核定虧損，自課稅所得額中扣除之條件？
- (A) 為股份有限公司之營利事業 (B) 設有專業會計人員之營利事業
 (C) 經會計師查核簽證並如期申報 (D) 內部管理控制健全
10. 下列有關兌換盈益之敘述，何者正確？
- (A) 以實際發生之收益為準認列
 (B) 因匯率調整而發生之帳面差額，應列為當年度之收益
 (C) 因國外進貨，入帳與結匯匯率變動所產生之收益免列為當年度兌換盈益，但應調整其進貨成本
 (D) 以上皆是

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<p>11. 某公司於 110 年 1 月 1 日購入高級汽車一輛作公務用車，總價 3,150,000 元，經取得統一發票，預估殘值 525,000，耐用年限 5 年採平均法提列折舊。該公司於 113 年 7 月 1 日將該車以 1,050,000 元出售，試問 112 年計算課稅所得時，該汽車可計提多少折舊費用？ (A) 250,000 (B) 416,666 (C) 420,634 (D) 525,000</p>									
<p>12. 承上題，試問 113 年計算課稅所得時，該汽車應認列多少處分損益？ (A) 處分損失 420,634 (B) 處分損失 295,000 (C) 處分損失 262,500 (D) 處分損失 641,665</p>									
<p>13. 納稅義務人申報 113 年度綜合所得稅時，基本所得額超過 750 萬元，依所得稅法規定，下列何種扣除額不得減除？ ① 幼兒學前特別扣除額 ② 身心障礙特別扣除額 ③ 長期照顧特別扣除額 ④ 教育學費特別扣除額 ⑤ 房屋租金支出特別扣除額 ⑥ 儲蓄投資特別扣除額 (A) ①③ (B) ①③⑤ (C) ③⑤ (D) ①⑤</p>									
<p>14. 某先生 113 年申報綜合所得稅時，綜合所得總額為 400 萬元，當年度列有下列捐贈：</p> <table border="1" style="width: 100%;"> <tr> <td>直接捐贈私立學校 100 萬元</td> </tr> <tr> <td>捐贈給某財團法人慈善基金會 250 萬元</td> </tr> <tr> <td>捐贈一塊公告現值為 150 萬之土地給某國立大學，土地取得成本 120 萬元，且已提出該取得成本之確實證據</td> </tr> <tr> <td>對 5 位不同參選總統之候選人各捐款 10 萬元</td> </tr> </table> <p>試問某先生可申報列舉扣除額之捐贈金額為多少元？ (A) 230 萬 (B) 300 萬 (C) 330 萬 (D) 270 萬</p>						直接捐贈私立學校 100 萬元	捐贈給某財團法人慈善基金會 250 萬元	捐贈一塊公告現值為 150 萬之土地給某國立大學，土地取得成本 120 萬元，且已提出該取得成本之確實證據	對 5 位不同參選總統之候選人各捐款 10 萬元
直接捐贈私立學校 100 萬元									
捐贈給某財團法人慈善基金會 250 萬元									
捐贈一塊公告現值為 150 萬之土地給某國立大學，土地取得成本 120 萬元，且已提出該取得成本之確實證據									
對 5 位不同參選總統之候選人各捐款 10 萬元									
<p>15. 某先生 113 年贈送妻子 120 萬轎車，並出資 4,400 萬元為女兒購置不動產，該不動產的評定標準價格為 3,500 萬元。又於同年將持有某上市公司股票 10 張，贈與其女兒，當日每股收盤價 20 元，申報日每股收盤價 30 元。除此之外，該年度並無其他贈與，請問該年度應納贈與稅額為何？ (A) 393.4 萬 (B) 366.4 萬 (C) 373 萬 (D) 367.9 萬</p>									

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二、計算與申論題 (共 70%)

1. (20%) 甲公司申報 113 年度營利事業所得稅結算申報(採簽證申報)時，依商業會計法計算之損益表資料如下：

銷貨收入	\$ 80,000,000
銷貨成本	56,000,000
銷貨毛利	24,000,000
營業費用	18,500,000
非營業收益	760,000
非營業損失	313,000
本期淨利	\$ 5,947,000

其他相關財務資訊如下：

- A. 銷貨收入含外銷且取得外匯之收入\$7,000,000。期初存貨\$3,400,000，期末存貨\$7,350,000。
 B. 營業費用包含交際費\$1,350,000。交際費限額規定如下：

項目	會計基礎	級距 (單位：千萬元)	普通申報	藍色申報
以進貨為目的	進貨淨額	3 以下	1.5‰	2‰
		超過 3 至 15	1‰	1.5‰
		超過 15 至 60	0.5‰	1‰
		超過 60	0.25‰	0.5‰
以銷貨為目的	銷貨淨額	3 以下	4.5‰	6‰
		超過 3 至 15	3‰	4‰
		超過 15 至 60	2‰	3‰
		超過 60	1‰	1.5‰

- C. 營業費用包含捐贈金額：①對台北市政府捐贈\$4,000,000；②對合法之公益慈善團體捐贈\$1,000,000；③對中小企業發展基金捐贈\$500,000
 D. 營業費用包含呆帳損失\$800,000。期末應收帳款餘額\$55,100,000，期末應收票據餘額\$32,000,000。上期期末經核准備抵呆帳餘額\$520,000，本期無呆帳沖銷金額。
 E. 非營業損失包含被科處怠報金\$50,000，以及不得估列之未實現損失\$100,000。

請根據上述提供之資料，回答以下問題：

- (1) 甲公司 113 年度可列支之交際費限額為何? (5%)
 (2) 甲公司 113 年度可列支之呆帳損失金額為多少? (5%)
 (3) 甲公司 113 年度可列支之捐贈金額為多少? (10%)

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<p>2. (20%) 乙公司 113 年全年所得額為 80,000,000 元。當年度其他相關資料如下：</p> <ol style="list-style-type: none"> 投資於符合產業創新條例規定之研究發展支出共計 3,000,000 元。 合於促進民間參與公共建設法之所得 10,000,000 元。 企業併購繼受租稅優惠免稅所得 4,000,000 元。 股票交易所得 6,500,000 元 (含持有 3 年以上股票交易所得 3,500,000 元)，股票交易損失 1,500,000 元。以前年度尚未減除之證券及期貨交易損失 800,000 元。 處分民國 98 年長期投資取得之土地，處分利益 5,000,000 元 享受依中小企業發展條例第 36 條之 2 第 1 項規定增僱本國籍員工之薪資費用加成減除優惠金額 3,000,000 元。 <p>請計算乙公司 113 年度之：</p> <ol style="list-style-type: none"> 課稅所得額 (5%) 一般所得稅額 (5%) 基本所得額 (5%) 基本稅額 (5%) 					
<p>3. (10%) 丙先生於 103 年買入一塊公共設施保留地，時價登錄 700 萬元，公告現值 620 萬元。113 年將此塊土地贈與女兒，贈與時公告現值 650 萬元。丙先生 113 年度發生其他贈與如下：</p> <ol style="list-style-type: none"> 贈與小兒子讀大學學費及生活費 30 萬元。 贈與女兒結婚嫁妝價值 200 萬元金飾。 丙先生於 113 年度 1 月以現金 500 萬元成立信託，受託人為甲銀行，契約中明訂受益人為某財團法人教育基金會。 贈與某財團法人文化基金會現金 100 萬元。 <p>請計算丙先生 113 年度之：</p> <ol style="list-style-type: none"> 贈與總額 (5%) 贈與稅額 (5%) 					
<p>4. (10%) 請依據現行加值型及非加值型營業稅法規定，試說明以下問題：</p> <ol style="list-style-type: none"> 何謂「視為銷售貨物」？(5%) 零稅率之適用範圍為何？請列舉 5 例。(5%) 					
<p>5. (5%) 評估受控交易結果是否符合營業常規或交易常規，可使用的常規交易方法有哪些？請試舉 5 種。</p>					
<p>6. (5%) 請簡述「反自有資本稀釋課稅制度」之規定。</p>					
備註	<p>一、作答於試題上者，不予計分。 二、試題請隨卷繳交。</p>				