

考試科目	會計學	4131 所別 4132	會計學研究所	考試時間	3月17日星期六	第 3 節
------	-----	--------------------	--------	------	----------	-------

注意：可以使用簡章上所規定之計算機作答。

國立政治大學圖書館

一、宏達公司與茂宇公司進行非貨幣性資產交換，其相關資料如下：

案例一

換出資產	宏達公司 (機器)	茂宇公司 (汽車)
公平價值	\$250,000	\$500,000
成本	500,000	400,000
累計折舊	200,000	225,000
現金收 (付)	100,000	(100,000)

案例二

換出資產	宏達公司 (資產甲)	茂宇公司 (資產乙)
公平價值	\$250,000	N.A.
成本	500,000	400,000
累計折舊	200,000	225,000
現金收 (付)	100,000	(100,000)

請就以上兩案例，依下列不同的假設，遵行我國會計原則之要求，為資產交換之交易雙方各別作必要之交易分錄：

- (1) 案例一：假設交換交易對雙方均具有商業實質。(16%)
- (2) 案例二：假設交換交易對雙方均不具有商業實質。(16%)

二、請依我國會計原則回答下列無形資產之問題 (請分項條列說明)：

1. 無形資產依有耐用年限及非確定耐用年限兩大類劃分，其取得後之續後評價各如何處理？(9%)
2. 企業自行發展之商譽應否認列？理由何在？(9%)

備 考試 題 隨 卷 繳 交

命題委員： 122 (簽章) 96年3月5日

命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字 (紅色不能製版請勿使用)。
2. 書寫時請勿超出格外，以免印製不清。
3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	會計學	4131 所別 4132	會計	考試時間	3月17日 星期六	第三節
------	-----	--------------------	----	------	--------------	-----

三、美林公司會計年度採用曆年制，並於每年十一月進行年底的規劃。該公司初估 2007 年之稅後淨利為 \$4,000,000，其總裁與財務長針對下列預計財務資訊進行討論。

國立政治大學圖書館

美林公司
預計損益表
2007 年度

銷貨淨額		\$31,000,000
銷貨成本	\$14,000,000	
折舊費用	2,600,000	
營業費用 (不含折舊)	<u>6,400,000</u>	<u>23,000,000</u>
稅前淨利		8,000,000
所得稅費用		<u>4,000,000</u>
本期淨利		<u>\$ 4,000,000</u>

美林公司
預計資產負債表資料 (部分)
2007 年 12 月 31 日

估計現金餘額	\$ 5,000,000
備供出售證券 (成本)	10,000,000
證券投資評價調整 (2007/1/1)	200,000

2007 年 12 月 31 日各項證券成本及估計市價如下：

證券	成本	估計市價
A	\$ 2,000,000	\$ 2,200,000
B	4,000,000	3,900,000
C	3,000,000	3,000,000
D	<u>1,000,000</u>	<u>2,800,000</u>
	<u>\$10,000,000</u>	<u>\$11,900,000</u>

2007 年底其他資訊如下：

1. 設備：\$3,000,000；累計折舊 (耐用年限 5 年，直線法)：\$1,200,000。
2. 機械人設備 (2007/1/1 買入)：\$5,000,000；累計折舊 (耐用年限 5 年，倍率餘額遞減法)：\$2,000,000。

命題委員： 123 (簽章) 96 年 3 月 5 日

命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字 (紅色不能製版請勿使用)。
2. 書寫時請勿超出格外，以免印製不清。
3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	會計學	4131 所別 4132	會計	考試時間	3月17日 星期六	第三節
------	-----	--------------------	----	------	--------------	-----

美林公司過去從未使用過機械人設備，財務長認為機械人設備相關技術的演變快速，因而對其採用加速折舊法。該公司生產設備之折舊通常使用直線法。若該公司扣除所得稅及總裁紅利前之淨利超過\$10,000,000，則其總裁可獲得紅利\$1,000,000，因此，總裁向財務長表示公司之稅前淨利至少為\$10,000,000是相當重要的。總裁同時要求公司當年度應付營利事業所得稅不得超過\$4,000,000。

國立政治大學圖書館

- 試作：(1) 財務長如何在一般公認會計原則容許的範圍內，讓該公司扣除所得稅及總裁紅利前之淨利超過\$10,000,000，以符合總裁的期望？請列出修改後的預計損益表及說明，否則不予計分。(15%)
- (2) 上述行為是否符合企業倫理？哪些利害關係人會受到何種影響？(請扼要作答，否則酌予扣分)(10%)

四、指南公司於96年5月1日投資文山公司發行之五年期轉換公司債，投資金額\$3,000,000(公司債每張面額\$500,000，票面利率0%，於96年5月1日平價發行)，手續費為0.3%。該債券持有人得於債券發行日起滿每六個月後至到期日前10日止，隨時請求依當時之轉換價格，將債券轉換為文山公司普通股。發行日之轉換價格訂為每股\$32；不過，轉換公司債發行後，文山公司普通股股份若發生變動，轉換價格將依公司債發行及轉換辦法中所訂公式調整。另債券之持有人亦得於98年5月1日要求文山公司按債券面額加計利息補償金(債券面額的10.25%)之現金贖回公司債。指南公司將上述公司債投資分類為備供出售金融資產。96年5月1日依評價方法估計之複合嵌入式衍生性商品公平價值為\$649,422。96年及97年該複合金融商品估計公平價值如下表：

	96/12/31	97/12/31
複合嵌入式衍生性商品	\$655,980	\$673,350
公司債	\$2,472,450	\$2,579,100

文山公司之公司債有效利率為4.94%。

試作：指南公司96年度與上述公司債投資有關之分錄。(請列出相關之計算過程，否則酌予扣分)(25%)

命題委員： 124 (簽章) 96年 3月 5日

命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字(紅色不能製版請勿使用)。
2. 書寫時請勿超出格外，以免印製不清。
3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	成本管理會計學	413/ 所	別會計研究所 會計組	考試時間	3月17日 星期六	第 四 節
------	---------	--------	---------------	------	--------------	-------

第一題

Aears Company manufactures and sells small pipe made to customer specifications. It has two service departments and two production departments. Information on March 2007 operations follows:

Item	SERVICE DEPARTMENT		PRODUCTION DEPARTMENT	
	Maintenance	Power	Casting	Assembly
Support costs	\$750,000	\$450,000	\$150,000	\$110,000
Machine hours	0	80,000	80,000	40,000
Kilowatt hours	40,000	0	200,000	160,000
Direct labor hours	0	0	100,000	60,000

Separate cost driver rates are determined on the basis of machine hours for the casting department and on the basis of direct labor hours for the assembly department. It takes one machine hour to manufacture a pipe in the casting department and 0.5 labor hour to assemble a pipe in the assembly department. Direct labor and material costs amount to \$32 per pipe.

A prospective customer has requested a bid on a two-year contract to purchase 1000 pipes every month. Sherman Company has a policy of adding a 25% markup to the full manufacturing cost to determine the bid.

Required

- (a) What is the bid price when the direct method is used? 10%
- (b) What is the bid price when the sequential method that begins by allocation maintenance department costs is used? 10%
- (c) What is the bid price when the reciprocal method is used? 10%

第二題

Buckman Manufacturing has developed the following activity cost data for its purchasing and manufacturing activities:

Prepare purchase order and receive order	\$ 36.00/order
Unpack and inspect incoming goods	0.50/unit purchased
Move in-process goods	2.50/unit in job
Hold in-process goods (no work being performed)	0.50/unit in job per day
Set up machine	60.00/machine per job
Operate machine A	80.00/hour
Operate machine B	60.00/hour
Perform rework	150.00/hour
Inspect work in process or finished goods	1.50/unit
Pack and ship finished goods	5% of pervious costs plus \$25.00 per job

備	考 試 題 隨 卷 繳 交
命 題 委 員 :	125 (簽章) 年 月 日

- 命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。
2. 書寫時請勿超出格外，以免印製不清。
3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	成本管理會計學	4/31 所別	會計研究所 會計組	考試時間	3月17日 星期六	第 四 節
------	---------	------------	--------------	------	--------------	-------

Buckman produces only to fill customer orders. Because suppliers deliver on 24-hours' notice, it does not maintain raw materials inventories. Materials are purchased in the required quantities as needed, unpacked and inspected, and sent immediately to the shop floor. Finished goods are inspected, packed, and immediately shipped to customers.

The following information is available for Job CPB-103, which consisted of 20 units of a special machine part:

Activity

Prepare purchase order NC-B34:

Material A1	100 units	\$1,200 purchase price
Material A2	300 units	300 purchase price

Prepare purchase order NC-B35:

Material N6	50 units	800 purchase price
-------------	----------	--------------------

Move materials for job to Machine A

Store at Machine A	1 day
--------------------	-------

Set up Machine A

Run Machine A	4 hours
---------------	---------

Set up Machine B

Move job to Machine B

Run Machine B	12 hours
---------------	----------

Move job to inspection

Inspect goods	20 units
---------------	----------

Move job to rework station

Store at rework station	2 days
-------------------------	--------

Perform rework	2.5 hours
----------------	-----------

Move job to inspection

Inspect reworked goods	6 units
------------------------	---------

Move to packing and shipping

Pack and ship finished goods

國立政治大學圖書館

Required:

- Use activity cost data to determine the total cost of Job CPB-103. Round computations to the nearest cent. 10%
- Determine the quality costs associated with Job CPB-103. Assume that 40 percent of the costs of unpacking and inspecting incoming goods are attributable to inspection. 10%
- Determine the cost of non-value-added activities associated with Job CPB-103. 10%

第三題

Cyber Consolidated has several divisions; however, only two transfer products to other divisions. The Refining division refines copper, which it transfers to the metals division where copper is processed into an alloy and is sold to customers for \$300 per unit. Cyber currently requires the Refining division to transfer its total annual output of 400,000 units of copper to the metals division at total manufacturing cost plus 10 percent. Unlimited quantities of copper can be purchased and sold on the open market at \$180 per unit. The Refining division could sell all the copper it produces at \$180 per unit on the open market, but it would incur a variable selling cost of \$10

備 考 試 題 隨 卷 繳 交

命 題 委 員 : 126 (簽章) 年 月 日

命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。

2. 書寫時請勿超出格外，以免印製不清。

3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	成本管理會計學	所別	4(3) 會計研究所 會計組	考試時間	3月17日 第 四 節 星期六
------	---------	----	-------------------	------	--------------------

per unit.

Helen Johnson, the Refining division's manager, is unhappy transferring the entire output of copper to the metals division at 110 percent of cost. In a meeting with Cyber management, he said, "Why should my division be required to sell copper to the metals division at less than market price? For the year just ended in May, metals' contribution margin was more than \$38 million on sales of 800,000 units while Refining's contribution was just over \$10 million on the transfer of the same number of units. My division is subsidizing the profitability of the metals division. We should be allowed to charge the market price for copper when we transfer it to the metals division."

The following is the detailed unit cost structure for both the Refining and metals divisions for the fiscal year ended May 31, 2007

	Cost per Unit	
	Refining Division	Metals Division
Transfer price from Refining division	—	\$132
Direct material	\$24	12
Direct labor	32	40
Manufacturing overhead	64*	50**
Total cost per unit	\$120	\$234

*Manufacturing overhead in the Refining division is 25 percent fixed and 75 percent variable.

**Manufacturing overhead in the metals division is 60 percent fixed and 40 percent variable.

Required

- Explain whether transfer prices based on cost are appropriate as a divisional performance measure and why. 10%
- Using the market price as the transfer price, determine the contribution margin for both divisions for the year ended May 31, 2007. 10%
- If Cyber were to institute the use of negotiated transfer prices and allow divisions to buy and sell on the open market, determine the price range for copper that both divisions would accept. Explain your answer. 10%

第四題

In 2006, Johnson Controls Inc. developed a seven-year performance plan for two of their most senior-level executives. In each of the seven years, the base amount of the plan (consisting of \$300,000 and \$100,000 for the two executives, respectively) is multiplied by a percentage that varies between 0% and 150%. The determination of each percentage is based upon the ratio of the average annual total shareholder return for Johnson Controls (over the 10-year period ending with the current year) to the average total shareholder return for a peer group of

備	考試 題 隨 卷 繳 交
命 題 委 員 :	127 (簽章) 年 月 日

- 命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。
2. 書寫時請勿超出格外，以免印製不清。
3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	成本管理會計學	所別	4131 會計研究所 會計組	考試時間	3月17日 星期六	第 四 節
------	---------	----	-------------------	------	-----------	-------

Fortune 500 companies over the same period. Then each of the yearly awards is invested in a hypothetical portfolio consisting of the stock of Johnson Controls. The payment of the total value of this hypothetical portfolio is deferred until the end of the seven-year performance period.

There are several interesting aspects of this performance plan. First, the term of the contract extends approximately three years beyond the retirement of the two executives. This feature appears to be an attempt to lengthen the decision-making horizons of the two executives, especially in the case of those near retirement age. This contract explicitly motivates the executives to consider the impact of their decisions on the company after they leave the corporation.

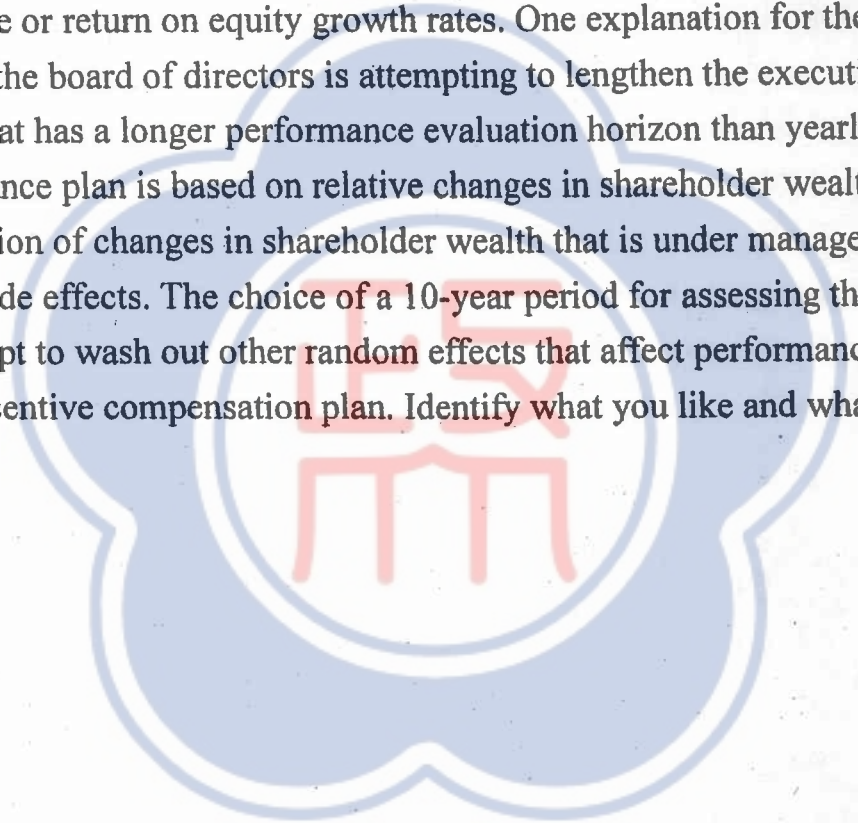
Second, the scorecard for the annual changes in the value of the performance plan is formally tied to changes in shareholder wealth over the prior 10 years. This is unusual because performance plans are typically based on earnings per share or return on equity growth rates. One explanation for the choice of changes in shareholder wealth is that the board of directors is attempting to lengthen the executive's decision-making horizon by selecting a scorecard that has a longer performance evaluation horizon than yearly accounting numbers.

Finally, the performance plan is based on relative changes in shareholder wealth. This appears to be an attempt to isolate that portion of changes in shareholder wealth that is under management's control from economy- and industry-wide effects. The choice of a 10-year period for assessing the performance of the company may be an attempt to wash out other random effects that affect performance in a single year.

Comment on this incentive compensation plan. Identify what you like and what you do not like about it.

10%

國立政治大學圖書館



備	考試	題	隨	卷	繳	交
命題委員：	128 (簽章)					年 月 日

- 命題紙使用說明：
1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。
 2. 書寫時請勿超出格外，以免印製不清。
 3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	審計學	所別	會研所	考試時間	3月18日 星期日	第3節
------	-----	----	-----	------	--------------	-----

第一題、選擇題 (共 34 題，每題 1.5 分)(51%)：本科目之選擇題請在答案卡上作答

1. In considering materiality for planning purposes, an auditor believes that misstatements aggregating \$10,000 would have a material effect on an entity's income statement, but that misstatements would have to aggregate \$20,000 to materially affect the balance sheet. Ordinarily, it would be appropriate to design auditing procedures that would be expected to detect misstatements that aggregate:

- (a) \$10,000
- (b) \$15,000
- (c) \$20,000
- (d) \$30,000

2. Which of the following is an example of fraudulent financial reporting?

- (a) Company management changes inventory count tags and overstates ending inventory, while understating cost of goods sold.
- (b) The treasurer diverts customer payments to his personal due, concealing his actions by debiting an expense account, thus overstating expenses.
- (c) An employee steals inventory and the "shrinkage" is recorded in cost of goods sold.
- (d) An employee steals small tools from the company and neglects to return them; the cost is reported as a miscellaneous operating expense.

3. Which of the following statements is correct relating to the auditor's consideration of fraud?

- (a) The auditor's interest in fraud consideration relates to fraudulent acts that cause a material misstatement of financial statements.
- (b) A primary factor that distinguishes fraud from error is that fraud is always intentional, while errors are generally, but not always, intentional.
- (c) Fraud always involves a pressure or incentive to commit fraud, and a misappropriation of assets.
- (d) While an auditor should be aware of the possibility of fraud, management, and not the auditor, is responsible for detecting fraud.

4. In which of the following circumstances would the use of the negative form of accounts receivable confirmation most likely be justified?

- (a) A substantial number of accounts may be in dispute and the accounts receivable balance arises from sales to a few major customers.
- (b) A substantial number of accounts may be in dispute and the accounts receivable balance arises from sales to many customers with small balances.
- (c) A small number of accounts may be in dispute and the accounts receivable balance arises from sales to a few major customers.
- (d) A small number of accounts may be in dispute and the accounts receivable balance arises from sales to many customers with small balances.

5. A CPA has received an attorney's letter in which no significant disagreements with the client's assessments of contingent liabilities were noted. The resignation of the client's lawyer shortly after receipt of the letter should alert the auditor that:

- (a) Undisclosed unasserted claims may have arisen.
- (b) The attorney was unable to form a conclusion with respect to the significance of litigation, claims, and assessments.
- (c) The auditor must begin a completely new examination of contingent liabilities.
- (d) An adverse opinion will be necessary.

國立政治大學圖書館

考試科目	審計學	431.432 所別	會研所	考試時間	3月18日 星期日	第3節
------	-----	---------------	-----	------	--------------	-----

6. Winston Corp. suffered a loss that would have a material effect on its financial statements on an uncollectible trade account receivable due to a customer's bankruptcy. This occurred suddenly due to a natural disaster ten days after Winston's balance sheet date, but one month before the issuance of the financial statements and the auditor's report. Under these circumstances,

	<i>The financial Statements should be adjusted</i>	<i>The event requires financial Statement disclosure, but no adjustment</i>	<i>The auditor's report should be modified for a lack of consistency</i>
(a)	Yes	No	No
(b)	Yes	No	Yes
(c)	No	Yes	Yes
(d)	No	Yes	No

7. On February 25, a CPA issued an auditor's report expressing an unqualified opinion on financial statements for the year ended January 31. On March 2, the CPA learned that on February 11, the entity incurred a material loss on an uncollectible trade receivable as a result of the deteriorating financial condition of the entity's principal customer that led to the customer's bankruptcy. Management then refused to adjust the financial statements for this subsequent event. The CPA determined that the information is reliable and that there are creditors currently relying on the financial statements. The CPA's next course of action most likely would be to:

- (a) Notify the entity's creditors that the financial statements and the related auditor's report should no longer be relied on.
- (b) Notify each member of the entity's board of directors about management's refusal to adjust the financial statements.
- (c) Issue revised financial statements and distribute them to each creditor known to be relying on the financial statements.
- (d) Issue a revised auditor's report and distribute it to each creditor known to be relying on the financial statements.

8. Fairmont Company has examined 100 items from a population of 1,000 inventory items for purposes of converting its year-end inventory from FIFO to LIFO. The total FIFO inventory per books is \$1,040,000. The accountant compares the FIFO value with the LIFO calculated value for each of the 100 sampling units and accumulates the differences between the FIFO values (\$208,000) and the LIFO values (\$196,000). What is the point estimation of the value of the LIFO inventory?

- (a) \$900,000
- (b) \$910,000
- (c) \$920,000
- (d) \$950,000

9. An auditor desired to test credit approval on 10,000 sales invoices processed during the year. The auditor designed a statistical sample that would provide 1% risk of assessing control risk too low that not more than 7% of the sales invoices lacked approval. The auditor estimated from previous experience that about 2.5% of the sales invoices lacked approval. A sample of 200 invoices was examined and 7 of them were lacking approval. The auditor then determined the computed upper exception rate to be 8%. In the evaluation of this sample, the auditor decided to increase the level of the preliminary assessment of control risk because the

- (a) Tolerable exception rate (7%) was less than the computed upper exception rate (8%).
- (b) Expected population exception rate (7%) was more than the percentage of errors in the sample (3.5%).
- (c) computed upper exception rate (8%) was more than the percentage of errors in the sample (3.5%).
- (d) Expected population exception rate (2.5%) was less than the tolerable exception rate (7%).

考試科目	審計學	431.432 所別	會研所	考試時間	3月18日 星期日	第 3 節
------	-----	---------------	-----	------	--------------	-------

國立政治大學圖書館

10. If statistical sampling methods are used by a client in the taking of its physical inventory, the CPA must
- (a) insist that the client take a complete physical inventory at least once each year and observe the inventory count if it is reasonable and practicable to do so.
 - (b) observe such test counts as he or she deems necessary to obtain satisfaction that the sampling plan has statistical validity, that it was properly applied, and that the resulting precision and reliability are reasonable in the circumstances.
 - (c) either observe a complete inventory count sometime during the year to obtain satisfaction that the statistical procedures are valid or qualify or disclaim an opinion on the financial statements taken as a whole.
 - (d) either observe a statistical inventory count each year to qualify or disclaim an opinion on the financial statements taken as a whole.

11. Smith Corporation has numerous customers. A customer file is kept on disk storage. Each customer file contains name, address, credit limit, and account balance. The auditor wishes to test this file to determine whether credit limits are being exceeded. The best procedure for the auditor to follow would be to:
- (a) Develop test data that would cause some account balances to exceed the credit limit and determine if the system properly detects such situations.
 - (b) Develop a program to compare credit limits with account balances and print out the details of any account with a balance exceeding its credit limit.
 - (c) Request a printout of all account balances so they can be manually checked against the credit limits.
 - (d) Request a printout of a sample of account balances so they can be individually checked against the credit limits.

12. Which of the following statements is correct concerning related-party transactions?
- (a) In the absence of evidence to the contrary, related-party transactions should be assumed to be outside the ordinary course of business.
 - (b) An auditor should determine whether a particular transaction would have occurred if the parties had not been related.
 - (c) An auditor should substantiate that related-party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions.
 - (d) The audit procedures directed toward identifying related-party transactions should include considering whether transactions are occurring, but are not being given proper accounting recognition.

13. Using statistical sampling to assist in verifying the year-end accounts payable balance, an auditor has accumulated the following data:

	Number of accounts	Book balance	Balance determined by the auditor
Population	4,100	\$5,000,000	??
Sample	200	\$250,000	\$300,000

- Using the ratio estimation technique, the auditor's estimate of year-end accounts payable balance would be:
- (a) \$6,150,000
 - (b) \$6,000,000
 - (c) \$5,125,000
 - (d) \$5,050,000

考試科目	審計學	研究所別	會研所	考試時間	3月18日 星期日	第3節
------	-----	------	-----	------	--------------	-----

14. Zimmer has decided to use the probability-proportional-to-size (PPS) sampling in the audit of a client's accounts receivable balances. Zimmer plans to use the following PPS sampling table:

TABLE
PPS Sample Design and Evaluation Factors

Test of Detailed Risk*	1%	5%	10%	15%	20%
Error expansion factor	1.9	1.6	1.5	1.4	1.3
Reliability factor	4.61	3.00	2.31	1.90	1.61
Incremental allowance for sampling error (ranked overstatement errors)					
1	1.03	0.75	0.58	0.48	0.39
2	0.77	0.55	0.44	0.34	0.28
3	0.64	0.46	0.36	0.30	0.24
4	0.56	0.40	0.31	0.25	0.21

*Also called the risk of incorrect acceptance.

Additional information:

Tolerable misstatements	\$ 40,000
Allowable risk of incorrect acceptance	1%
Expected misstatements	\$3,000
Book value of accounts receivable	\$240,000
Number of accounts	360

What maximum sample size should Zimmer use for his PPS sampling tests?

- (a) 25
- (b) 35
- (c) 45
- (d) 55

考試科目	審計學	431, 432 所別	會研所	考試時間	3月18日 星期日	第3節
------	-----	----------------	-----	------	--------------	-----

國立政治大學圖書館

15. 中國力霸、嘉食化及亞太固網等公司均為中華銀行之關係人。中華銀行對關係人放款之金額逾 40 億元，佔其淨值約 30%，但關係人所提供的擔保品流動性甚低，銀行的債權很可能無法確保。下列諸行為中，何者是中華銀行之財務報表簽證會計師不宜做的？
- 糾正其貸放決策不當。
 - 在內部控制建議書中指出信用風險偏高。
 - 在工作底稿上記載其發現某種放款之逾放偏高。
 - 在查核報告上指明受查者關係人逾放偏高。
16. 力霸案爆發後，金融監督管理委員會（以下簡稱金管會）先懲處力霸集團成員之財務報表簽證會計師，然後把它已懲戒過的會計師移送會計師懲戒委員會，再予懲戒。此舉表示：
- 金管會懲處的性質，係屬暫時，會計師懲戒委員會的處分才是正式的終極處分。
 - 第一次懲處的程度不夠重，還需再加第二次處分。
 - 金管會業務繁雜，並非每位委員皆對會計師業有充分了解，相對地，會計師懲戒委員會的委員則較專業、公正。因為力霸案的影響層面太大，故先由金管會快速懲處，待時間較充裕，再由會計師懲戒委員決定是否要認可金管會先前的決定。
 - 二個懲處的範圍不同。第一個懲處的範圍較小，只針對會計師在公開發行公司的簽證業務而已。
17. 力霸案爆發後，金管會在自己懲處會計師後，再把會計師移送檢調單位偵查，其目的是在釐清會計師是否涉及：
- 刑事責任。
 - 民事責任。
 - 行政責任。
 - 究為刑事、民事或行政責任，繫於偵查的發現。
18. 力華票券對關係人保證之金額甚高，達 25 億。該等關係人提出股票充當質押品，以換取力華票券肯提供保證服務，惟質押品之價值不足，而且，力華票券對集團企業其他成員授信之金額，已超過法定上限。會計師已發現力華票券有上述二項缺失，但仍被懲戒，其原因最可能是：
- 出具之查核意見不當。
 - 所搜集之證據數量不夠。
 - 所搜集之證據品質不佳。
 - 不夠獨立。
19. 金管會處分的對象，是個人會計師，而不是其所屬的會計師事務所。以下諸陳述中，何者不是金

備 考 試 題 隨 卷 繳 交

命 題 委 員： 133 (簽章) 96年 3月 12日

- 命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。
2. 書寫時請勿超出格外，以免印製不清。
3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

考試科目	審計學	431432 所別	會研所	考試時間	3月18日 星期日	第3節
<p>管會如此做的原因？</p> <p>(a) 會計師進行簽證，是以個人之名義為之。</p> <p>(b) 懲處事務所的後果較嚴重。為避免懲處太嚴重，故不罰事務所。</p> <p>(c) 現行會計師法規定，得執行業務的人，是自然人，不是法人。</p> <p>(b) 在查核報告上出現的簽署人，雖既有會計師，又有其所屬的事務所，但除非在談事務所的內部控制，否則會計師個人比事務所重要。</p> <p>20. 會計師一旦被行政機關處分停業，則未來：</p> <p>(a) 只能從事會計師的基本業務，如工商登記。</p> <p>(b) 有一段時間不能再從事任何簽證業務。</p> <p>(c) 業務的發展受到很大限制。</p> <p>(d) 只能退會。</p> <p>21. 某銀行的管理階層舞弊，冒貸給自己的關係人，其94年度財務報表未揭露冒貸之事實。舞弊案於96年末爆發，簽證會計師於97年初被懲戒。會計師隨後作成下列4項聲明。其中那一項聲明較恰當？</p> <p>(a) 會計師既然在承接該銀行之查核之前，已依審計準則公報之要求進行考量與評估，一旦承接，其查核則即屬善意查核，人之初，性本善，為古來明訓。況且，一般公認審計準則也容許審計風險之存在，自無法發現所有舞弊。</p> <p>(b) 在會計師查核94年度報表的當時，擔保品尚有價值，惟待舞弊案爆發，一連串事件造成銀行擠兌，擔保品價值下降，致債權可能無法確保，為會計師始料未及，主管機關引用後續發展來處罰會計師，會計師很不服氣。</p> <p>(c) 會計師之審計品質，不能因未查出受查者管理階層精心策劃的舞弊，且被懲戒，而謂其不佳。</p> <p>(d) 舞弊為受查者管理階層精心策劃，會計師根本不知情，亦為受害者。</p> <p>22. 以下有關會計師獨立性之諸陳述中，何者不正確：</p> <p>(a) 獨立性分「形式上的獨立」與「實質上的獨立」兩種，會計師均須做到。</p> <p>(b) 美國的一般公認審計準則僅要求會計師須具備外觀上的獨立。</p> <p>(c) 實質上的獨立，要求會計師在作判斷時，心態須公正。</p> <p>(d) 因為「形式上的獨立」是指會計師只須在形式上維持超然獨立，故其要求較「實質上的獨立」為低，比較容易做到。</p> <p>23. 會計師一旦認為受查者內部稽核人員所執行的工作可能影響其查核程序的性質、時間和範圍時，就該評估受查者內部稽核人員的能力和客觀性。外部會計師在評估其客觀性時，應檢討其：</p> <p>(a) 在組織中的地位，例如，直接向誰報告。</p>						
備	考	試題隨卷繳交				
命題委員：		134 (簽章) 96年3月12日				

命題紙使用說明：1. 試題將用原件印製，敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。
 2. 書寫時請勿超出格外，以免印製不清。
 3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。

(榮譽第一)

國立政治大學研究所入學考試試題
NATIONAL CHENGCHI UNIVERSITY EXAMINATION FORM

第 7/11 頁

Page

考試科目 Course	審計學	開課系級 Dept, Clas	4131-4132 會計研究所	日期 Date, Period	3月18日 第3節	試題編號 CourseNo.	
----------------	-----	--------------------	--------------------	--------------------	--------------	-------------------	--

(b) 工作之內容。

(c) 資歷。

(d) 實際所受訓練之時段，與預計訓練之差異。

24. 職業道德規範公報第一號“中華民國會計師職業道德規範(92年3月28日修正)第13條規定：

「會計師之宣傳廣告，應依會計師法規定及中華民國會計師公會全國聯合會所規範之事項辦理之」，同系列公報第三號“廣告、宣傳及業務延攬”(92年5月16日修正)則規定：「會計師不得利用廣告媒體刊登宣傳性廣告，但開業、變更組織及遷移啓事以及會計師公會為有關會計師業務、功能等活動項目所為之統一宣傳，不在此限」。以下有關我國個別會計師事務所刊登廣告之四個陳述中，正確者，有：

(a) 能刊登廣告的時機，只有在開業、組織結構變更，亦即，由獨資(合夥)變成合夥(獨資)，以及搬家時。

(b) 能替會計師公會刊登推廣整體會計師業之廣告。

(c) 在平日進行宣傳時，得刊登宣傳性廣告，但其宣傳方式一旦利用廣告媒體，即被排除。至於此項限制是否會使個別會計師事務所在宣傳時遭致困難，致事實上無法宣傳，則在所不問。

(d) 只能刊登非宣傳性廣告。

25. 會計師根據我國審計準則公報第十九號“財務預測核閱要點”而針對受查者在編製財務預測所使用的假設是否合理而提供擔保時，其擔保的程度為：

(a) 積極。

(b) 消極。

(c) 無。

(d) 得為積極或消極，但究竟是那一種，視情況而定。

26. 老闆使用公司的房屋與飛機，

(a) 因公司不會作分錄，財務報表的附註也不須揭露，故會計師的查核報告自然不須提及。

(b) 公司雖不須作分錄，但財務報表附註須揭露；不過，會計師查核報告倒不須特別去強調這件事。

(c) 公司雖不須作分錄，但財務報表附註須揭露，而且，查核報告還須強調這一件事。

(d) 屬貪腐，是一種舞弊，查帳會計師需因此而提高警覺。

27. 查帳會計師所扮演的角色，較似客戶(企業)的：

(a) 內科醫生。

(榮譽第一)

國立政治大學研究所入學考試試題
NATIONAL CHENGCHI UNIVERSITY EXAMINATION FORM

第 8/11 頁

Page

考試科目 Course	會計學	開課系級 Dept. & Class	431.432 會計學	日期 Date, Period	3月18日 第 3 節	試題編號 CourseNo.	
----------------	-----	--------------------------	----------------	-----------------------	----------------	-------------------	--

國立政治大學圖書館

- (b) 健康檢查醫生。
(c) 最高顧問。
(d) 警察。
28. 以下有關查核報告之諸陳述中，何者正確？
- (a) 與相反意見的查核報告比較，受查者大概會比較喜歡收到無法表示意見的查核報告。受查者的這種態度是正確的，這是因為會計師明白表示：是因他能力不足而無法表示意見，並不是受查者有錯。
(b) 與相反意見的查核報告比較，受查者大概會比較喜歡收到無法表示意見的查核報告。受查者會有這種態度，是因為會計師表示：他不知道受查者有沒有錯，而沒有明指受查者在哪裡出錯。
(c) 與相反意見的查核報告比較，受查者大概會比較喜歡收到無法表示意見的查核報告。受查者會有這種態度，是因查核報告的篇幅比較短之故。
(d) 與無法表示意見的查核報告比較，受查者應該寧願收到相反意見的查核報告。
29. 會計師因查核財務報表而考量受查者的內部控制時，並無下列何項義務？
- (a) 尋找內部控制之執行是否有效果。
(b) 瞭解控制環境和監督。
(c) 查明對審計規劃的控制，是否已確實執行。
(d) 瞭解內部控制是如何設計的。
30. 查核人員在驗證應付帳款的存在與評價兩項聲明時，最可能進行的證實測試，為：
- (a) 稽查未結案的訂購單檔，查明定購單是否預先編號，以及是否均已入帳。
(b) 搜尋在會計期間結束後一段合理期間內，是否有賣方發票尚未入帳、有無收到委任人轉來的未開封郵件。
(c) 根據應付帳款明細帳逆查訂購單檔和驗收報告。
(d) 向並無餘額的供應商函證欠款之金額。
31. 丁會計師為查核某金融機構之財務報表而準備盤點現金。下列哪一個盤點時間較適當？
- (a) 在決算日前先行預盤，決算日當天再點一次，俾可揭發年底的任何騰挪。
(b) 與盤點有價證券、其他可轉讓資產時，同時盤點。
(c) 在進行應付帳款的截止時同時盤點。
(d) 收到金融機構函證回信後，立即盤點。

(榮譽第一)

國立政治大學研究所入學考試試題

NATIONAL CHENGCHI UNIVERSITY EXAMINATION FORM

第 9/11 頁

Page

考試科目 Course	會計學	開課系級 Dept, & Class	4131, 4132 會計研所	日期 Date, Period	3月18日 第3節	試題編號 CourseNo.
----------------	-----	--------------------------	--------------------	-----------------------	--------------	-------------------

32. 下列有關客戶非法行為的諸陳述中，那一項為正確？

- (a) 我國查核人員僅針對直接且重大影響財務報表之非法行為，才負有和與偵知錯誤相同的責任。
- (b) 對影響委任人財務報表之非法行為，只要重大，不論直接、間接，會計師即可能須負偵出之責任。
- (c) 我國查核人員對偵知非法行為之責任，只有當非法行為直接且重大影響財務報表時，才和偵出舞弊的責任相同。
- (d) 會計師按照 GAAP 執行審計、設計審計程序時，包括須偵知間接但重大影響財務報表的非法行為。

33. In making judgments about materiality at the account balance level, the auditor must consider the relationship between it and financial statement materiality. This should lead the auditor to plan the audit to detect misstatements that:

- (a) Are individually material to the statements.
- (b) Are individually immaterial to the statements taken as a whole.
- (c) Bring the cumulative total of known misstatements to the level of materiality established by management.
- (d) Bring the cumulative total of known misstatements to the level of materiality established by auditor.

34. The auditor is concerned with completing various phases of the examination after balance sheet date. This period at least extends to:

- (a) The date of the final review of the audit working papers.
- (b) The issuance of the financial statements.
- (c) The date of the auditor's report.
- (d) Five months after the client's year-end.

國立政治大學圖書館

考試科目	審計學	431.432 所別	會研所	考試時間	3月18日 星期日	第 3 節
------	-----	---------------	-----	------	--------------	-------

第二題 (29%)

The following represent seven error scenarios that could occur in a computerized environment. For each error, (a) identify a control procedure that would have been effective in either preventing or detecting the error, and (b) identify computer-assisted audit techniques (CAATs) that are best suitable for detecting the error.

- (1) The selling price for all products handled by company salespersons was consistently reduced by 25 to 40 percent by a salesperson who was paid commission on gross sales made. The marketing department did not authorize the salesperson (or any other salesperson) to discount any price from the authorized price lists unless the marketing manager or the district sales manager provided specific approval.
- (2) Duplicate paychecks were prepared for all employees in the company's warehouse for the week ended July 31. This occurred because the data processing department processed employee time cards twice.
- (3) An employee in the sales order department who was upset about an inadequate pay raise copied the client's product master file and sold it to a competitor. The master file contained information on the cost and sales price of each product as well as special discounts given to customers.
- (4) An individual in the customer relations department gained access to the product master file and, in an attempt to change prices for a customer, inadvertently changed prices for the products identified for all customers.
- (5) A nonexistent part number was included in the description of goods on a shipping document. Fortunately, the individual packing the item for shipment was able to identify the product by its description and included it in the order. The item was not billed, however, because it was not correctly identified in the system.
- (6) A customer number was transposed during the order-taking process. Consequently, the shipment was billed to another customer. By the time the error was identified, the original customer was out of business.
- (7) An employee consistently misstated his time card by returning at night and punching out then, rather than when his shift was over at 3:30 in the afternoon. Instead of being paid for 40 hours per week, he was paid, on average, for over 60 hours per week for almost one year. When accused of the error, he denied any wrongdoing and quit.

Please organize your answer in the following format:

Error Scenario	Control procedure that is effective in preventing or detecting the error	Computer-assisted audit techniques that are best suitable for detecting the error
(1)		
(2)		
(3)		
...		
(7)		

考試科目 Course	會計學	開課系級 Dept. & Class	4131, 4132 會計學	日期 Date, Period	3月18日 第3節	試題編號 CourseNo.	
----------------	-----	-----------------------	-------------------	--------------------	--------------	-------------------	--

第三題 CT 金融控股公司 (以下簡稱 CT 金) 為 CT 集團的主要成員, 其下有 100% 持股之子公司 CT 銀行 (以下簡稱 CT 銀), CT 銀則在香港設有分行。CT 金之副董事長 K 君兼 CT 銀之董事長, 欲併購 MF 金融控股公司 (以下簡稱 MF 金)。CT 金與 MF 金之規模相若, 二家公司之股票均在台灣上市。

K 君先命 CT 銀從台灣股市買進 MF 金 5% 之股票, 然後再於 94 年 10 月命 CT 銀香港分行耗 US \$ 4 億向 B 公司買入其發行的結構債。B 公司為著名國際型金融機構, 規模甚大, 在香港設有分行。B 公司收款後, 命其香港與東京分行分別自台灣股市買入 MF 金股票, 計 40 萬張, 持股比率達 4%。B 公司所售出結構債連結之標的, 本為一籃子股票, 共有 8 檔, 惟 B 公司事實上連結的標的, 99% 都是 MF 金一家的股票。K 君於 95 年 1 月 20 日促 CT 金董事會通過其對 MF 金之投資案, 一週後, CT 金向金管會提出其欲投資 MF 金 (10%) 成為其大股東之申請, 金管會表示同意, CT 金隨即對外宣布其將買入 MF 金。

K 君還於 95 年 1 月 20 日命 CT 銀香港分行將其買入之結構債按成本售予「第三人」火公司, 其方式非公開招標或議價, 而為逕「洽第三人」。2 月中旬, 火公司向 B 公司表示要贖回其持有的結構債, B 公司乃在台灣股市賣出其持有之全部 MF 金股票, CT 金買到其中七成。火公司獲利 U.S.\$0.3 億。

火公司股東只有 1 人 J 君, J 君擔任董事長, 資本額只有 US \$ 1, 在英屬維京群島註冊。火公司有兩家子公司, 其登記的地址與 CT 金之總部同在一棟大樓。火公司總經理為焱小姐, 焱小姐年 31; 董事長 J 君與 CT 金董事長 K 君二人為大學同學。J 君個人開設 D 公司, D 公司與 CT 金有業務往來, 但火公司非金融業之經紀人, 與 CT 銀則素無業務往來。

95 年 7 月中, CT 金嘗試藉 B 公司結構債而入主 MF 金一事被揭發, 群情嘩然, K 君先後辭 CT 銀的董事長與 CT 金的副董事長, CT 銀的新任董事長由 CT 銀的原副董事長 I 君接任。三個月後 (10 月中), 檢察官逮捕 CT 金財務長並收押, I 君即抱怨: 「火公司和 CT 金沒關係, 為何逮捕 CT 金之財務長」。二週後, K 君在國外抱怨: 他曾在美國華爾街服務, 深知像 CT 金買 MF 金的這類交易並非少見, 他自己就做過好幾次。他質疑「為何在華爾街行, 在台灣就不行！」

- 請根據上述資料回答下列問題; 回答時, 請列表。(20%)
- 請針對下列四事項, 先辨認其與內部控制 5 個組成要素中的那個要素有關、關係如何, 再評估 CT 金內部控制之良窳, 並說明理由: (12%)
 - CT 金買入及出售結構債交易的執行者, 係 CT 銀香港分行, 而非國內總行。
 - CT 金董事會通過投資 MF 金案之時間, 為 95 年 1 月 20 日。
 - K 君從國外寄信回國辭 CT 銀董事長及 CT 金副董事長之職位。
 - K 君說: 像 CT 金買 MF 金的這類交易, 為何在華爾街行, 在台灣卻不行!
 - CT 銀新董事長 I 君指出火公司和 CT 金間沒有關係。
 - CT 金財務長被收押。
 - 何謂關係人 (related party)? 關係人與利害關係人 (stakeholders) 有何不同? 若 CT 金之管理階層未把火公司為其實質關係人一事告知其查帳會計師, 會計師是否能辨認出火公司為 CT 金之關係人? 如何辨認? (6%)
 - CT 金的上述行為屬舞弊。請判斷該舞弊屬哪一種舞弊: 挪用資產或詐欺性財務報導? 理由何在? (2%)

考試科目	稅務法規	所別	會計稅務組	考試時間	3月17日 星期六	第四節
------	------	----	-------	------	--------------	-----

國立政治大學圖書館

1. 請說明綜合所得稅與地價稅之行政救濟中，復查、訴願及行政訴訟之受理機關為何；並說明綜合所得稅與地價稅之繳納方式為申報繳納、代徵人代徵或發單徵收？(25%)
2. 依我國加值型及非加值型營業稅法第一條規定，「在中華民國境內銷售貨物或勞務及進口貨物，均應依本法規定課徵加值型或非加值型之營業稅」。試分別說明，何謂「在中華民國境內」、「銷售貨物或勞務」及「進口貨物」？(25%)
3. 台北公司之營利事業所得稅採曆年制，請分別回答兩稅合一制度中，有關民國九十四年之盈餘，其未分配盈餘加徵所得稅之下列問題：
 - (1) 民國九十四年之盈餘，其未分配盈餘應於何時申報？(不可僅回答年度)
 - (2) 依所得稅法第六十六條之九規定，上項未分配盈餘，應依被調整之基礎減除各項調整項目。上述「被調整之基礎」為何？
 - (3) 民國八十七年及八十八年之未彌補虧損，可否列入調整項目？
 - (4) 民國九十五年之虧損，可否列入調整項目？
 - (5) 依公司章程規定由九十四年盈餘給付之董監酬勞及員工紅利，可否列入調整項目？(25%)
4. 張甲乙先生於過世前贈與李阿玉新台幣三千萬元，稽徵機關於張甲乙死亡時尚未發單課徵贈與稅，請詳細說明該項贈與，依法是否應納贈與稅？由誰繳納？(25%)

備 考 試 題 隨 卷 繳 交

命 題 委 員 :

140 (簽章) 96 年 3 月 5 日

- 命題紙使用說明：
1. 試題將用原件印製；敬請使用黑色墨水正楷書寫或打字（紅色不能製版請勿使用）。
 2. 書寫時請勿超出格外，以免印製不清。
 3. 試題由郵寄遞者請以掛號寄出，以免遺失而示慎重。