

科目：中級會計學

系所組：會計學系碩士班

(請詳列算式，否則不予計分！各題答案皆請四捨五入取至整數位。)

1. (20%) On April 1, 2019, Jenkins Corporation issued \$1,500,000 of 10 percent, 5-year bonds at a yield of 12 percent compounded semiannually. Interest is payable on April 1 and October 1 of each year. The corporation is a calendar-year corporation. Bond premiums and discounts are amortized on interest-paying dates and at year-end. On October 1, 2020, Jenkins reacquired the bonds for retirement when they were selling at 99 on the open market (assume no call premium). Assume the issue price of the bonds is \$1,389,606.

Required: Prepare the journal entries to record bond-related transactions on the following dates (Round to the nearest dollar.):

- a. April 1, 2019
- b. October 1, 2019
- c. December 31, 2019
- d. April 1, 2020
- e. October 1, 2020

2. (26%) On July 1, 2018, the consulting firm of FJUM bought a new computer for \$360,000 to help it service its clients more efficiently. The new computer was estimated to have a useful life of five years with an estimated salvage value of \$60,000 at the end of five years. It was further estimated that the computer would be in operation about 4,500 hours in each of the five years with some variation of use from year to year. Janet Little, who manages the firm's internal operations, has asked you to help her decide which depreciation method should be selected for the new computer. The methods being considered are straight-line, double-declining-balance and sum-of-the year's-digits.

Required:

- (1) Prepare a schedule showing **depreciation** for 2018 and 2019 for each of the three methods being considered. (12%)
- (2) For each of the three methods, compute the asset **carrying amount** that would be reported on the balance sheet at December 31, 2020. (6%)
- (3) Which method would **maximize** "income before tax" for the two years (2018–2019)? (4%)
- (4) Which method would **minimize** "tax" for the two years (2018–2019)? (4%)

※ 注意：1.考生須在「彌封答案卷」上作答。

2.本試題紙空白部份可當稿紙使用。

3.考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。

3. (14%) A 公司於 2019 年 1 月 1 日接受 B 公司贈與一機器設備，該設備公允價值 \$1,800,000，耐用年限為 5 年，無殘值，A 公司採直線法提列折舊。A 公司接受 B 公司贈與之條件為 A 公司於 3 年內須以較市價低的價格出售相關產品 60,000 單位給 B 公司，每單位 \$800。已知 A 公司 2019 年間已出售產品 35,000 單位給 B 公司，不考慮所得稅效果。

試作：

(1)A 公司 2019 年初接受 B 公司贈與取得設備之分錄。(3%)

(2)A 公司 2019 年底與該受贈資產相關之"資產負債表"表達 (請忽略每單位售價 \$800 之影響數)。(8%)

(3)假設 A 公司於 2019 年 1 月 1 日受贈時，尚須支付手續費 \$100,000 與增值稅 \$150,000，試作 2019 年初 A 公司接受 B 公司贈與取得設備之分錄。(3%)

4. (20%) FJCU 公司於 2019 年 10 月 1 日按 102 加上應計利息購入 ABC 公司之公司債 10 張。此外，並另支付交易成本 \$20,000。該公司債每張面額 \$100,000，票面利率 10%，每年 7 月 1 日付息，2023 年 7 月 1 日到期。FJCU 公司於 2020 年 10 月 1 日按 103 加上應計利息出售 ABC 公司債 1 張。若 2019 年底及 2020 年底 ABC 公司之公司債市價分別為 101 及 99。

試作：

(1)FJCU 公司上述之債券投資，依據 IFRS 9 進行會計處理之可能分類為何？

(2)依據上述 (1) 之各種分類，作 FJCU 公司 2019 年及 2020 年與投資相關之分錄。(假設債券發行時之有效利率為 9%)

5. (20%) FJU 公司 X8 年有會計利潤 \$1,500,000，稅率為 17%。FJU 公司會計利潤與課稅所得之間有以下差異：

(1)探勘設備於 X8 年 1 月 1 日購入時成本為 \$600,000，估計可使用四年，無殘值。會計帳上使用直線法提列折舊，報稅時使用年數合計法。

(2)X8 年底時外幣應收帳款依期末匯率重新評價，帳上認列未實現兌換利益 \$92,000，依稅法規定收現時方可認列，FJU 公司於 X9 年收現該筆應收帳款。

假設 X9 年初時稅法修訂調高稅率至 20%，並於同年開始適用。X9 年 FJU 公司的會計利潤為 \$1,780,000，且無發生其他造成會計利潤與課稅所得間差異的交易。

試作：X8 年與 X9 年認列所得稅費用相關分錄。

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注意：

一、請將第一部份的答案依下列格式橫式書寫在彌封答案卷的第一頁：

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
11.	12.	13.	14.	15.	16.	17.	18.	19.	20.

二、請將第二部份的答案與計算過程書寫在彌封答案卷的第二頁及以後。未書寫計算過程者不予計分。

三、未依格式作答者，扣該科總分10分。

四、未在彌封答案卷內作答者，不予計分。

第一部份(60%)：

- "Levers of control," in addition to a diagnostic control system, are needed in an organization because _____.
 (A) diagnostic controls have been found to lead to poor financial performance
 (B) diagnostic controls have no place in a balanced scorecard system
 (C) pressure to perform on diagnostic controls may lead to unethical behavior
 (D) they are mandated by the Financial Accounting Standards Board
- Cap Company has decided to discontinue a product produced on a machine purchased 4 years ago at a cost of \$70,000. The machine has a current book value of \$30,000. Due to technologically improved machinery now available in the marketplace the existing machine has no current salvage value. The company is reviewing the various aspects involved in the production of a new product. The engineering staff advised that the existing machine can be used to produce the new product. Other costs involved in the production of the new product will be materials of \$20,000 and labor priced at \$5,000. Ignoring income taxes, the costs relevant to the decision to produce or not to produce the new product would be
 (A) \$25,000 (B) \$30,000 (C) \$55,000 (D) \$95,000
- Profits that are lost by moving an input from one use to another are referred to as _____.
 (A) Out-of-pocket costs. (B) Cannibalization charges.
 (C) Replacement costs. (D) Opportunity costs.
- Jeff Company sells its single product for \$30 per unit. The contribution margin ratio is 45%, and fixed costs are \$10,000 per month. Sales were 3,000 units in April and 4,000 units in May. How much greater is the May income than the April income?
 (A) \$10,000 (B) \$13,500 (C) \$16,500 (D) \$30,000
- Following are the operating results of the two segments of Park Corporation.

	Segment A	Segment B	Total
Sales	\$10,000	\$15,000	\$25,000
Variable costs of goods sold	(4,000)	(8,500)	(12,500)
Fixed costs of goods sold	(1,500)	(2,500)	(4,000)
Gross margin	\$4,500	\$4,000	\$8,500
Variable selling and administrative	(2,000)	(3,000)	(5,000)
Fixed selling and administrative	(1,500)	(1,500)	(3,000)
Operating income(loss)	\$1,000	\$(500)	\$500

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Fixed costs of goods sold are allocated to each segment based on the number of employees. Fixed selling and administrative expenses are allocated equally. If Segment B is eliminated, \$1,500 of fixed costs of goods sold would be eliminated. Assuming Segment B is closed, the effect on operating income would be a(n) ?
 (A) Increase of \$500 (B) Increase of \$2,000 (C) Decrease of \$2,000 (D) Decrease of \$2,500

6. A company wants to open a new store in one of two nearby shopping malls. In Mall A, the rent will be \$250,000 per year. In Mall B, the rent will be 4% of gross revenues. Assuming that revenues and all other elements under consideration are the same for both malls, at what level of revenues will the company be indifferent between the two malls?
 (A) \$1,000,000 (B) \$4,000,000 (C) \$6,250,000 (D) \$12,500,000
7. In an insourcing vs. outsourcing decision, the decision process favors the use of total costs rather than unit costs. The reason is that
 (A) Unit cost may be calculated based on different volumes.
 (B) Irrelevant costs may be included in the unit amounts.
 (C) Allocated costs may be included in the unit amounts.
 (D) All of the answers are correct.
8. Rand Corporation is a table manufacturing company that has the following cost structure for producing table tops.

	Unit Costs	Recently, Rand Corporation received an offer from Blue Corporation to supply the table tops to Rand. Rand is considering buying the table tops from Blue instead of manufacturing them internally. Which one of the following statements is correct?
Direct materials	\$23.00	
Direct labor	12.00	
Variable manufacturing overhead	10.00	
Fixed manufacturing overhead	17.00	
Variable administrative costs	2.00	
Fixed administrative costs	3.00	
Total unit costs	\$67.00	

- (A) Rand should reject Blue's offer if it is less than \$47.00 and Rand has excess manufacturing capacity.
 (B) Rand should accept Blue's offer if it is \$50.00 or more and Rand has excess manufacturing capacity.
 (C) Rand should accept Blue's offer if it is less than \$47.00 and Rand has excess manufacturing capacity.
 (D) Rand should reject Blue's offer if it is \$50.00 or more.
9. Cope, Inc., produces X-57 in a joint manufacturing process. The company is studying whether to sell X-57 at the split-off point or upgrade the product to become Xylene. The following information has been gathered:
 I. Selling price per pound of X-57
 II. Variable manufacturing costs of upgrade process
 III. Avoidable fixed costs of upgrade process
 IV. Selling price per pound of Xylene
 V. Joint manufacturing costs to produce X-57
 Which items should be reviewed when making the upgrade decision?
 (A) I, II, and IV only. (B) I, II, III, and IV only. (C) I, II, IV, and V only. (D) II and III only.
10. A company has 7,000 obsolete toys carried in inventory at a manufacturing cost of \$6 per unit. If the toys are reworked for \$2 per unit, they could be sold for \$3 per unit. If the toys are scrapped, they could be sold for \$1.85 per unit. Which alternative is more desirable (rework or scrap), and what is the total dollar amount of the advantage of that alternative?
 (A) Scrap, \$5,950. (B) Rework, \$36,050. (C) Scrap, \$47,950. (D) Rework, \$8,050.

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11. Milty Manufacturing occasionally has capacity problems in its metal shaping division, where the chief cost driver is machine hours. In evaluating the attractiveness of its individual products for decision-making purposes, which measurement tool should the firm select?

If machine hours do not constrain the number of units to be produced

If machine hours constrain the number of units to be produced

- | | | |
|-----|--------------------------------------|--------------------------------------|
| (A) | Contribution margin | Contribution margin per machine hour |
| (B) | Gross profit | Contribution margin |
| (C) | Contribution margin | Contribution margin ratio |
| (D) | Contribution margin per machine hour | Contribution margin |

12. Aesop Company plans to sell 12,000 units of product XT and 8,000 units of product RP. Aesop has a capacity of 12,000 productive machine hours. The unit cost structure and machine hours required for each product are as follows:

Unit costs:	XT	RP	Aesop can purchase 12,000 units of XT at \$60 and/or 8,000 units of RP at \$45. Based on the above, which one of the following actions should be recommended to Aesop's management?
Materials	\$37	\$24	
Direct labor	12	13	
Variable overhead	6	3	
Fixed overhead	37	38	
Machine hours required	1.0	1.5	

- (A) Produce XT internally and purchase RP. (B) Produce RP internally and purchase XT.
 (C) Purchase both XT and RP. (D) Produce both XT and RP.
13. If a product has a price elasticity of demand of 2.0, the demand is said to be
 (A) Perfectly elastic. (B) Perfectly inelastic. (C) Relatively elastic. (D) Relatively inelastic.
14. Several surveys point out that most managers use full product costs, including unit fixed costs and unit variable costs, in developing cost-based pricing. Which one of the following is **least** associated with cost-based pricing?
 (A) Price stability. (B) Price justification. (C) Target pricing. (D) Fixed-cost recovery.
15. Systematic evaluation of the trade-offs between product functionality and product cost while still satisfying customer needs is the definition of
 (A) Activity-based management. (B) Theory of constraints.
 (C) Total quality management. (D) Value engineering.
16. The relevance of a particular cost to a decision is determined by
 (A) Riskiness of the decision. (B) Number of decision variables.
 (C) Amount of the cost. (D) Potential effect on the decision.
17. Of the following decisions, capital budgeting techniques would **least** likely be used in evaluating the
 (A) Acquisition of new aircraft by a cargo company.
 (B) Design and implementation of a major advertising program.
 (C) Trade for a star quarterback by a football team.
 (D) Adoption of a new method of allocating nontraceable costs to product lines.
18. Which of the following is **not** a category of relevant cash flows?
 (A) Annual net cash flows. (B) Project termination cash flows.
 (C) Incremental cash flows. (D) Net initial investment.

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19. Book rate of return is an unsatisfactory guide to selecting capital projects because
- It uses accrual accounting numbers.
 - It compares a single project against the average of capital projects.
 - It uses cash flows to gauge the desirability of the project.
- (A) I only. (B) I&II. (C) III only. (D) I, II, & III.
20. Macy Home Manufacturing, Inc., is evaluating a proposed acquisition of a new machine at a purchase price of \$380,000 and installation charges that will amount to \$20,000. A \$15,000 increase in working capital will be required. The machine will have a useful life of 4 years, after which it can be sold for \$50,000. The estimated annual incremental operating revenues and cash operating expenses are \$750,000 and \$500,000, respectively, for each of the 4 years. Macy Home's tax rate is 40%, and the cost of capital is 12%. Macy Home uses straight-line depreciation for both financial reporting and income tax purposes. If Macy Home accepts the project, the initial investment will be
- (A) \$345,000 (B) \$365,000 (C) \$385,000 (D) \$415,000

第二部份(40%)：

1. The Meijer Company produces and sells a single product. A standard cost card for the product follows:

Standard Cost Card—per unit of product:

Direct materials, 4 yards at \$4.00 per yard	\$16.00
Direct labor, 1.5 hours at \$10.00 per hour	15.00
Variable overhead, 1.5 hours at \$3.00 per hour	4.50
Fixed overhead, 1.5 hours at \$7.00 per hour	<u>10.50</u>
Standard cost per unit	<u>\$46.00</u>

The company manufactured and sold 18,000 units of product during the year. A total of 70,200 yards of material was purchased during the year at cost of \$4.20 per yard. All of this material was used to manufacture the 18,000 units. The company records showed no beginning or ending inventories for the year.

The company worked 29,250 direct labor-hours during the year at a cost of \$9.75 per hour. Overhead cost is applied to products on the basis of standard direct labor-hours. The denominator activity level (direct labor-hours) was 22,500 hours. Budgeted fixed manufacturing overhead costs as shown on the flexible budget were \$157,500, while actual fixed manufacturing overhead costs were \$156,000. Actual variable overhead costs were \$90,000.

Required (12%):

- Compute the direct materials price and quantity variances for the year.
 - Compute the direct labor rate and efficiency variances for the year.
 - Compute the variable overhead rate and efficiency variances for the year.
 - Compute the fixed manufacturing overhead budget and volume variances for the year.
2. An inventory item of Holly Corp. has an average daily demand of 25 units with a maximum daily demand of 30 units. The economic order quantity is 500 units. Without safety stocks, the reorder point is 125 units. Safety stocks are set at 235 units.

Required (9%):

- Determine the reorder point with safety stocks.
- Determine the maximum inventory level.
- Determine the average lead time.

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3. Seven Lakes Corporation has a Parts Division that does work for other Divisions in the company as well as for outside customers. The company's Machine Products Division has asked the Parts Division to provide it with 10,000 special parts each year. The special parts would require \$15.00 per unit in variable production costs.
- The Machine Products Division has a bid from an outside supplier for the special parts at \$29.00 per unit. In order to have time and space to produce the special part, the Parts Division would have to cut back production of another part—the H56 that it presently is producing. The H56 sells for \$32.00 per unit, and requires \$19.00 per unit in variable production costs. Packaging and shipping costs of the H56 are \$3.00 per unit. Packaging and shipping costs for the new special part would be only \$1.00 per unit. The Parts Division is now producing and selling 40,000 units of the H56 each year. Production and sales of the H56 would drop by 20% if the new special part is produced for the Machine Products Division.

Required (8%):

- a. What is the range of transfer prices within which both the Divisions' profits would increase as a result of agreeing to the transfer of 10,000 special parts per year from the Parts Division to the Machine Products Division?
- b. Is it in the best interests of Seven Lakes Corporation for this transfer to take place? Explain.
4. The Genesee Valley Company is a merchandising firm that sells a single product. The company's revenues and expenses for the last three months are given below:

The Genesee Valley Company Comparative Income Statement For the Second Quarter			
	April	May	June
Sales in units	4,500	5,250	6,000
Sales revenue	\$630,000	\$735,000	\$840,000
Cost of goods sold	<u>252,000</u>	<u>294,000</u>	<u>336,000</u>
Gross margin	<u>378,000</u>	<u>441,000</u>	<u>504,000</u>
Selling and administrative expense:			
Shipping expense	56,000	63,500	71,000
Advertising expense	70,000	70,000	70,000
Salaries and commissions	143,000	161,750	180,500
Insurance expense	9,000	9,000	9,000
Depreciation expense	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>
Total selling and administrative expense	<u>320,000</u>	<u>346,250</u>	<u>372,500</u>
Net operating income	<u>\$58,000</u>	<u>\$94,750</u>	<u>\$131,500</u>

Required (11%)

- a. Determine which expenses are mixed and, by use of the high-low method, separate each mixed expense into its variable and fixed components. State the cost formula for each mixed expense.
- b. Compute the company's total contribution margin for May.

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1. Multiple-choice Questions (40 points)

本大題之答案，請於答案卷中依以下格式作答，全部答案請寫於彌封答案卷第1頁，答案字母請用正楷大寫 (A, B, C, D)。

1.		2.		3.		4.		5.	
6.		7.		8.		9.		10.	
11.		12.		13.		14.		15.	
16.		17.		18.		19.		20.	

- A correct relationship among the auditor, the client, and the external users is
 - management of a public company hires the independent auditor.
 - the audit committee of a private company hires the independent auditor.
 - the client provides capital to the external users.
 - the external users can rely upon the auditor's report to reduce information risk.
- The CPA firm will lose its independence if
 - a staff auditor providing audit services to the client acquires stock in that client.
 - a staff tax preparer who provides 15 hours of non-audit services to the client acquires stock in that client.
 - an audit manager in an office different than the office providing audit services has a direct, immaterial financial interest in the audit client.
 - a covered member has an indirect, immaterial financial interest in an audit client.
- The purpose of the requirement in having communication between the predecessor and successor auditors is to
 - help the successor auditor to evaluate whether to accept the engagement.
 - allow the predecessor to disclose information which would otherwise be confidential.
 - help the client by facilitating the change of auditors.
 - ensure the predecessor collects all unpaid fees prior to a change in auditor.
- An auditor uses monetary unit sampling with a sampling interval of \$20,000 and detects an item with a recorded amount of \$10,000 with an audited value of \$4,000. The projected misstatement of the sample is
 - \$3,000.
 - \$6,000.
 - \$10,000
 - \$12,000.
- For which of the following accounts is cutoff least important?
 - cash collections.
 - sales returns and allowances.
 - sales.
 - inventory.

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6. In searching for unrecorded liabilities the purpose of the audit procedure to "examine underlying documentation for subsequent cash disbursements" is to
- (A) uncover liabilities on the balance sheet which should not have been recorded until a subsequent period.
- (B) uncover payments made in a subsequent accounting period for liabilities that existed at the balance sheet date.
- (C) find the documentation relating to a cash disbursement.
- (D) uncover cash disbursements recorded in a subsequent accounting period which should be recorded in this period.
7. Proper segregation of functional responsibilities calls for separation of
- (A) authorization, execution, and payment.
- (B) custody, execution, and reporting.
- (C) authorization, recording, and custody.
- (D) authorization, payment, and recording.
8. Analytical procedures must be used during which phase(s) of the audit?

	Test of Controls	Planning	Completion
(A)	Yes	Yes	Yes
(B)	No	No	No
(C)	Yes	No	No
(D)	No	Yes	Yes

9. Audit standards require the auditor to consider materiality early in the audit. Which statement(s) regarding preliminary materiality are true?
- I. Preliminary materiality may change during the engagement.
- II. Preliminary materiality is the maximum amount by which the auditor believes the financials could be misstated and still not affect the decisions of reasonable users.
- (A) I only
- (B) II only
- (C) both I and II
- (D) neither I nor II
10. You are auditing the company's purchasing process for goods and services. You are primarily concerned with the company not recording all purchase transactions. Which audit procedure below would be the most effective audit procedure in this case?
- (A) vouching from the accounts payable account to the vendor invoices
- (B) tracing vendor invoices to recorded amounts in the accounts payable account
- (C) confirmation accounts payable recorded amounts
- (D) reconciling the accounts payable subsidiary ledger to the accounts payable account
11. Evidence for a review engagement consists primarily of
- | | Inquiries | Analytical procedures | Tests of details |
|-----|-----------|-----------------------|------------------|
| (A) | No | Yes | No |
| (B) | Yes | Yes | No |
| (C) | No | No | Yes |
| (D) | Yes | No | Yes |

12. 根據我國審計公報第 54 號「集團財務報表查核之特別考量」之規定，集團查核團隊應決定下列事項中何者正確？(A)小於顯然微小之門檻之不實表達，不得推定其對集團財務報表之影響顯然微小 (B)於特定情況下，即使集團財務報表之特定交易類別、科目餘額或揭露事項之不實表達金額高於集團財務報表整體重大性，惟查核人員仍可合理預期此不實表達將影響集團財務報表使用者所作之經濟決策時，應為該等特定交易類別、科目餘額或揭露事項決定適用之重大性 (C)為使集團財務報表中，未更正及未偵出不實表達之彙總數超過集團財務報表整體重大性之可能性降低至一適當水準，組成個體重大性應低於集團財務報表整體重大性，且組成個體執行重大性應低於集團執行重大性 (D)即使不擬為組成個體查核人員之工作承擔責任時於訂定集團整體查核策略時，仍為該等組成個體決定重大性。
13. 根據我國審計公報第 56 號「會計估計與相關揭露之查核」之規定，請指出以下一項係屬估計不確定性相對較低之會計估計？(A)與訴訟結果有關之會計估計 (B)依證券交易價格所作之會計估計 (C)未公開交易之衍生金融工具之公允價值會計估計 (D)使用由受查者自行開發之特殊模型或採用不可觀察假設或輸入值之公允價值會計估計。
14. 根據我國審計公報第 62 號「與受查者治理單位之溝通」之規定，如查核人員與治理單位間之溝通不適當且此情況無法改善，可採取之行動不包括以下哪一項？(A)如法令允許終止委任，則終止委任 (B)對不同作為之後果取得法律專家之意見 (C)因查核範圍受限制而表示修正式意見 (D)因影響查核人員對重大不實表達風險之評估而表示修正式意見。
15. 根據我國審計公報第 63 號「首次受託查核案件一期初餘額」之規定，就存貨而言，對期末餘額所執行之查核程序甚少提供與期初餘額攸關之查核證據，因此查核人員可能須額外執行下列一項或多項工作，以取得足夠及適切之查核證據，但較不可能包括下列何者？(A)對期初存貨之評價執行查核程序 (B)對銷貨毛利及截止執行查核程序 (C)對期初存貨之權利執行查核程序 (D)觀察當期實體存貨盤點，並將其調節至期初存貨數量。
16. 根據我國審計公報第 64 號「查核案件條款之協議」之規定，已達成協議之查核案件條款應記載於委任書或其他適當形式之書面協議，前述條款不包括何者？(A)查核規劃及執行之安排 (B)財務報表查核目的及範圍 (C)辨認編製財務報表適用之財務報導架構 (D)會計師擬出具報告之格式及內容，並敘明於某些情況下所出具報告之格式及內容可能與預期者不同。
17. 根據我國審計公報第 66 號「書面聲明」之規定，下列敘述何者錯誤？(A)管理階層之意圖對投資之評價基礎係屬重要時，查核人員如無法自管理階層取得有關其意圖之書面聲明，則將無法取得足夠及適切之查核證據 (B)如查核案件條款係於先前年度達成協議，查核人員可能要求管理階層於書面聲明中再次確認對查核案件條款所述責任之認知與瞭解時，可採用「就本公司所知」之限制性文字 (C)管理階層修改查核人員所要求書面聲明之內容，並不表示管理階層未提供書面聲明，惟修改之原因可能影響查核意見 (D)為所要求書面聲明之目的，查核人員可與管理階層溝通顯然微小門檻。
18. 根據我國審計公報第 67 號「關係人」之規定，查核人員如辨認出管理階層先前未辨認或未告知查核人員之關係人或重大關係人交易，以下應執行之程序中何者有誤？(A)對新辨認之關係人或重大關係人交易執行適當之控制測試 (B)如管理階層係故意未告知查核人員（因而顯示存有導因於舞弊之重大不實表達風險），評估其對查核之影響 (C)將該攸關資訊儘速告知查核團隊之其他成員 (D)查詢受查者對關係人之關係及交易之內部控制為何失效，致未能辨認或告知該等關係或交易。

※注意：1.考生須在「彌封答案卷」上作答。 2.本試題紙空白部分可當稿紙使用。

3.考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。

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19. 根據我國審計公報第 69 號「外部函證」之規定，採用外部函證程序時，以下查核人員應執行之程序何者有誤？(A)決定須確認或要求之資訊 (B)選定適當之受函證者 (C)設計詢證函內容，包括確定詢證函可寄達受函證者及回函可直接寄達受查者 (D)寄發詢證函予受函證者，並於必要時予以追蹤。
20. 根據我國審計公報第 70 號「查核證據—對存貨、訴訟與索賠及營運部門資訊之特別考量」之規定，查核人員於評估管理階層對於記錄及控制存貨盤點結果之指示及程序時，下列宜判斷其是否已適當考量之事項中，何者有誤？(A)適當控制作業之執行 (B)對在製品之完工程度、滯銷品、過時品與損壞品及代第三方保管之存貨之正確辨認 (C)對存貨於存放地點間之移動及於截止日前後對進出貨之控制 (D)用以估計金額之程序。

II. Essay Questions (60 points)

1. (18 points)

Match six of the terms (a-k) with the descriptions/definitions provided below (1-6):

- | | |
|----------------------------|------------------------------------|
| a. bank reconciliation | g. imprest petty cash fund |
| b. branch cash account | h. kiting |
| c. cash equivalents | i. proof of cash |
| d. cutoff bank statement | j. standard bank confirmation form |
| e. general cash account | k. lapping |
| f. imprest payroll account | |

1. a fund of cash maintained within the company for small cash acquisitions, expenses, or to cash employees' checks
2. a form approved by the AICPA and American Bankers' Association through which the bank responds to the auditor about bank balance and loan information
3. excess cash invested in short-term, highly liquid investments such as time deposits, certificates of deposit, and money market funds
4. the primary bank account for most organizations
5. the transfer of money from one bank account to another and improperly recording the transfer so that the amount is recorded as an asset in both accounts
6. the document usually prepared by client personnel of the differences between the cash balance recorded in the general ledger and the amount in the bank account

2. (15 points)

請根據我國審計公報第68號「內部控制缺失之溝通」之規定，說明查核人員以書面溝通內部控制顯著缺失時，應包括哪些事項？

※注意：1. 考生須在「彌封答案卷」上作答。 2. 本試題紙空白部分可當稿紙使用。

3. 考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。

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3. (27 points)

中美股份有限公司為一上市公司，輔大會計師事務所莊聰明會計師負責查核中美股份有限公司107年財務報表，於此例示中，假設：

1. 適用於對依照允當表達架構編製之財務報表所出具之查核報告。該查核非屬集團查核（即不適用審計準則公報第五十四號「集團財務報表查核之特別考量」）。
2. 會計師依據所取得之查核證據，作成無保留意見之結論。
3. 會計師因受查者前期財務報表偏離適用之財務報導架構而出具保留意見之查核報告，惟本期查核時發現該等財務報表已於本期依適用之財務報導架構重編，因此會計師將其查核意見更新為無保留意見。
4. 會計師依據所取得之查核證據，推斷使受查者繼續經營之能力可能產生重大疑慮之事件或情況存在重大不確定性。
5. 財務報表已對重大不確定性作適當揭露。
6. 財務報導期間結束日一〇七年十二月三十一日；財務報表核准日為一〇八年二月二十七日。請根據我國審計公報之規定，指出以下所出具之查核報告存有哪些錯誤？請依下表格式作答。

錯誤段落名稱	更正理由及更正後結果
1.	
2.	
⋮	⋮

獨立會計師查核報告

中美股份有限公司公鑒：

查核意見

中美股份有限公司民國一〇七年十二月三十一日及民國一〇六年十二月三十一日之資產負債表，暨民國一〇七年一月一日至十二月三十一日及民國一〇六年一月一日至十二月三十一日之綜合損益表、權益變動表、現金流量表，以及財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開財務報表在所有重大方面係依照商業會計法中與財務報表編製有關之規定、商業會計處理準則暨[適用之財務報導架構]編製，足以允當表達中美股份有限公司民國一〇七年十二月三十一日及民國一〇六年十二月三十一日之財務狀況，暨民國一〇七年一月一日至十二月三十一日及民國一〇六年一月一日至十二月三十一日之財務績效及現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與中美股份有限公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

強調事項

本會計師曾於民國一〇七年三月一日對中美股份有限公司民國一〇六年度之財務報表因偏離適用之財務報導架構，而出具保留意見之查核報告，保留事項包括：(1)存貨未依成本與淨變現價值孰低列示，而僅依成本列示；(2)未對應課稅暫時性差異認列遞延所得稅負債。如財務報表附

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3. 考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。

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註八所述，中美股份有限公司已依照適用之財務報導架構修正前述事項之會計處理，並重編民國一〇六年度之財務報表。因此，本會計師於本報告中對中美股份有限公司民國一〇六年度之財務報表所表示之意見已予更新，且與前期所表示者不同。

其他事項

如財務報表附註十五(二)所述，中美股份有限公司民國一〇七年一月一日至十二月三十一日之淨損失為新台幣119,729千元，且民國一〇七年十二月三十一日之負債總額超過資產總額計新台幣241,302千元。該等情況顯示中美股份有限公司繼續經營之能力存在重大不確定性。本會計師未因此修正查核意見。

管理階層與治理單位對財務報表之責任

管理階層之責任係依照商業會計法中與財務報表編製有關之規定、商業會計處理準則暨[適用之財務報導架構]編製允當表達之財務報表，且維持與財務報表編製有關之必要內部控制，以確保財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製財務報表時，管理階層之責任亦包括評估中美股份有限公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算中美股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

中美股份有限公司之治理單位（含審計委員會或監察人）負有監督財務報導流程之責任。

會計師查核財務報表之責任

本會計師查核財務報表之目的，係對財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照一般公認審計準則執行之查核工作無法保證必能偵出財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1.辨認並評估財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。

2.對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對中美股份有限公司內部控制之有效性表示意見。

3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。

4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使中美股份有限公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒財務報表使用者注意財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致中美股份有限公司不再具有繼續經營之能力。

5.評估財務報表（包括相關附註）之整體表達、結構及內容，以及財務報表是否允當表達相關交易及事件。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

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3.考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。

(108)輔仁大學碩士班招生考試試題

考試日期：108年3月8日第4節

本試題共：7頁(本頁為第7頁)

科目：審計學

系所組：會計學系碩士班

輔大會計師事務所

會計師：莊聰明

會莊師輔
計聰事大
師明務會
所

輔大會計師事務所地址：新北市新莊區中正路514號
中華民國一〇八年二月二十五日

※注意：1.考生須在「彌封答案卷」上作答。 2.本試題紙空白部分可當稿紙使用。
3.考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。