

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。)

一、(24分)甲公司的淨現金流入折現率為 5%，於 20X1 年間支出現金\$1,000,000 以發展一項生產流程專利，其中\$100,000 發生於 20X1 年 12 月 1 日前，\$900,000 發生於 20X1 年 12 月間。甲能證明於 20X1 年 12 月 1 日時，該生產流程專利符合認列為無形資產之條件，20X1 年 12 月 31 日評估無減損。甲公司於 20X2 年 12 月 31 日前，再投入\$1,200,000，完成該生產流程專利，甲公司將繼續使用該生產流程專利，並預計於 20X3 年至 20X6 年間，每年年底將產生\$550,000 之淨現金流入，生產流程專利於 20X6 年底時沒有殘值，若甲公司於 20X2 年年底或 20X3 年年底二個不同時點出售該生產流程專利，可分別獲得\$2,000,000 與\$1,550,000 的淨現金流入。

根據上述資訊，試做：

- (1)20X1 年與此專利有關之所有分錄。
- (2)計算 20X2 年底此專利之可回收金額。並做 20X2 年與此專利有關之所有分錄。
- (3)計算 20X3 年底此專利之可回收金額。並做 20X3 年與此專利有關之所有分錄。

二、(21分)甲公司於 X8 年 1 月 1 日與乙公司簽訂租賃合約，甲公司於當日起承租乙公司之店面 40 坪，租期 3 年，每年租金\$3,000,000，於每年初支付。甲公司當日的增額借款利率為 6%，無法得知租賃隱含利率，甲公司採曆年制，直線法提列折舊。然而在 X8 年 12 月 31 日，因金融風暴影響業績甚大，甲、乙公司同意修改租約，自 X9 年起縮小店面租賃坪數為 20 坪，每年租金改為\$1,800,000，於每年底支付，原租賃期間維持不變。X8 年 12 月 31 日甲公司的增額借款利率為 4%，無法得知租賃隱含利率。甲公司評估後，決定以剩餘租賃空間佔原始租賃空間比例進行會計處理上必要之調整。

試做：甲公司對該租賃於 X8 及 X9 年度應有之所有分錄。

三、(15分) On January 1, 2017, PT corp. owns asset #101 and MK corp. owns asset #888. The related information is provided as below.

	PT corp.-asset #101	MK corp.-asset #888
Original cost	\$184,000	\$350,000
Accumulated depreciation	40,000	210,000

- ※ 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。

Asset #101 is depreciated using “straight line” method, and the useful life is six years, with a residual value \$64,000. Asset #888 is depreciated using “sum of years’ digits” method, and the useful life is five years, with a residual value \$50,000. On July 1, 2017, the fair value of asset #101 is \$120,000, and the fair value of asset #888 is \$150,000; PT corp. and MK corp. agreed to exchange the two assets.

**Required :**

- (1) What is the date when MK corp. originally purchases asset #888?
- (2) If the exchange is considered to have commercial substance, prepare all the necessary entries for PT corp. and MK corp. regarding this exchange transaction.
- (3) If the exchange is considered to lack commercial substance, prepare all the necessary entries for PT corp. and MK corp. regarding this exchange transaction.

四、(24分)天才公司與乙客戶於20X1年3月1日簽訂專利權A與專利權B之授權合約，將分別於20X1年3月1日與4月1日移轉專利權A與專利權B之授權給乙客戶。天才公司係依乙客戶在20X1年3月至12月間以專利權A生產的產品數量，每件收取\$5，作為移轉專利權A授權之價金；專利權B之授權則索價\$50,000。於20X1年3月1日天才公司估計因乙客戶使用專利權A而致天才公司有權可收取之變動價金高度很有可能為\$150,000。乙客戶於天才公司移轉專利權B之授權時即支付固定價金\$50,000；並自3月起，於每月底依當月使用專利權A生產產品數量給與變動價金。已知3月與4月份，使用專利權A生產產品之數量分別為2,200件、2,500件。天才公司會計年度為曆年制。試依下列情況，作天才公司在20X1年3月1日、3月31日、4月1日、4月30日之相關分錄。

- (1) 專利權A授權與專利權B授權之單獨售價分別為\$150,000、\$50,000。
- (2) 專利權A授權與專利權B授權之單獨售價分別為\$120,000、\$80,000。

五、(16分)甲汽車公司X1年初為促銷VP型轎車實施降價並延長保固方案，每台車原單獨售價\$4,000,000，附一年一萬公里原廠保固（以先到者為準），今降價至\$3,600,000並延長保固期間為四年四萬公里。根據以往經驗，新車第一年維修費用大約\$40,000，甲公司單獨出售三年期保固合約售價為\$160,000，此履約義務隨時間逐步滿足，若甲公司增額借款利率為6%。

試作：(1) X1年至X4年之所有相關分錄。

(2) 計算X2年此保固方案對當年度之淨利影響數。

※ 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。

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請應試考生注意：

1. 未在彌封答案卷內作答者不予計分。
2. 針對 I. Multiple-choice questions 選擇題未按作答格式(範例如下)作答者，扣該科總分 10分。

選擇題作答格式(範例)：

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.

請依照上述範列之格式，以橫式書寫方式將全部答案寫在彌封答案卷第1頁，答案字母請用正楷大寫(A, B, C, D)。

3. 針對 II. Essay questions 未書寫計算過程者不予計分。答案若有小數點，請四捨五入取至小數點後 第二位。

**I. Multiple-choice questions ( 10 points in total; 3 points for each )**

1. A transfer-pricing method leads to goal congruence when \_\_\_\_\_.  
 A) there is a price difference in different markets due to market inefficiencies  
 B) managers do not act for their own best interest and work for the long-term best interest of the manager's subunit  
 C) managers act in their own best interest and the decision is in the long-term best interest of the company  
 D) there is a low degree of centralization
2. Which of the following describes appraisal costs?  
 A) they are incurred to detect which of the individual units of products do not conform to specifications  
 B) they are incurred to prevent the production of products that do not conform to specifications  
 C) they are incurred on defective products after they have been shipped to customers  
 D) they are incurred on defective products before they are shipped to customers
3. A company produces 11,000 units of which 600 are spoiled units because the process, even though carefully and efficiently executed is unable to produce good units 100% of the time. Another 80 units are spoiled because machines broke down and there also were operator errors. What is the normal spoilage rate (round to two decimal places)  
 A) 0.73%  
 B) 5.45%  
 C) 5.81%  
 D) 6.18%
4. Which of the following formulas would calculate the net realizable value of a product?  
 A) sales value at the split-off point less cost to produce up to the split-off point  
 B) sales value x constant gross-margin  
 C) final sales value minus cost of goods sold  
 D) final sales value minus separable costs
5. Which of the following is an advantage of internal rate of return method?  
 A) Sum of IRRs of individual projects gives an IRR of a combination or portfolio of projects.  
 B) The percentage returns computed under the IRR method are easy to understand and compare.  
 C) It can be expressed as a unique number.  
 D) It can be used when the required rate of return varies over the life of a project.

※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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6. Globe Inc. is a distributor of DVDs. DVD Mart is a local retail outlet which sells blank and recorded DVDs. DVD Mart purchases DVDs from Globe at \$29.00 per DVD; DVDs are shipped in packages of 65. Globe pays all incoming freight, and DVD Mart does not inspect the DVDs due to Globe's reputation for high quality. Annual demand is 321,000 DVDs at a rate of 6800 DVDs per week. DVD Mart earns 15% on its cash investments. The purchase-order lead time is one week. The following cost data are available:

Relevant ordering costs per purchase order	\$117.50
Carrying costs per package per year:	
Relevant insurance, materials handling, breakage, etc., per year	\$9.50

What are the annual relevant carrying costs?

- A) \$9,362
- B) \$9,209
- C) \$849
- D) \$6,511

7. Which of the following statements is false with regards to departmental cost allocations?

- A) the reciprocal method is usually the most conceptually precise method because it considers mutual services provided among all support departments
- B) the step-down and direct methods are simple for managers to compute and understand relative to the reciprocal method
- C) amounts allocated to departments will most likely differ depending on the cost allocation method used
- D) the total amount allocated among departments will differ in total depending on the cost allocation method used

8. Which of the following differentiates job costing from process costing?

- A) Job costing is used when each unit of output is identical, and process costing deals with unique products.
- B) Job costing is used when each unit of output is identical and not produced in batches, and process costing deals with unique products produced on large scale.
- C) Process costing is used when each unit of output is identical, and job costing deals with unique products not produced in batches.
- D) Job costing is used by manufacturing industries, and process costing is used by service industries.

9. Dropping an unprofitable customer will \_\_\_\_\_.

- A) eliminate most short-run costs assigned to that customer
- B) eliminate long-run costs assigned to that customer
- C) decrease long-run profitability
- D) increase the potential to cross-sell other products that are more desirable

10. Which of the following statements is a disadvantage of balanced scorecards?

- A) Balanced scorecards ignore short-run objectives.
- B) Balanced scorecards may become unwieldy and difficult to understand.
- C) Balanced scorecards use a lot of nonfinancial measures.
- D) Balanced scorecards are of little use in influencing managerial behavior.

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**II. Essay questions (70 points)****一、(20 points)**

Cat Bags (CB) is a designer of high-quality backpacks and purses. Each design is made in small batches. Each spring, CB comes out with new designs for the backpack and for the purse. The company uses these designs for a year and then moves on to the next trend. The bags are all made on the same fabrication equipment that is expected to operate at capacity. The equipment must be switched over to a new design and set up to prepare for the production of each new batch of products. When completed, each batch of products is immediately shipped to a wholesaler. Shipping costs vary with the number of shipments. Budgeted information for the year is as follows:

**Cat Bags**  
**Budget for Costs and Activities**  
**For the Year Ended December 31, 2020**

Direct materials—purses	\$ 319,155
Direct materials—backpacks	454,995
Direct manufacturing labor—purses	99,000
Direct manufacturing labor—backpacks	113,000
Setup	64,000
Shipping	73,000
Design	169,000
Plant utilities and administration	<u>221,000</u>
Total	<u>\$1,513,150</u>

Other budget information follows:

	Backpacks	Purses	Total
Number of bags	6,175	3,075	9,250
Hours of production	1,665	2,585	4,250
Number of batches	120	80	200
Number of designs	2	2	4

**Required**

1. Identify the cost hierarchy level for each cost category.
2. Calculate the budgeted cost per unit of cost driver for each cost category.
3. Calculate the budgeted total costs and cost per unit for each product line.

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## 二、(16 points)

The Northern Division of B&Q Corporation makes and sells tables and beds. The following estimated revenue and cost information from the division's activity-based costing system is available for 2019.

	4,000 Tables	5,000 Beds
Revenues (\$125 * 4,000; \$200 * 5,000)	\$500,000	\$1,000,000
Variable direct materials and direct manufacturing labor costs (\$75 * 4,000; \$105 * 5,000)	300,000	525,000
Depreciation on equipment used exclusively by each product line	42,000	58,000
Marketing and distribution costs		
\$40,000 (fixed) + (\$750 per shipment * 40 shipments)	70,000	
\$60,000 (fixed) + (\$750 per shipment * 100 shipments)		135,000
Fixed general-administration costs of the division allocated to product lines on the basis of revenue	110,000	220,000
Corporate-office costs allocated to product lines on the basis of revenues	50,000	100,000
Total costs	572,000	1,038,000
Operating income (loss)	\$(72,000)	\$(38,000)

Additional information includes the following:

- On January 1, 2019, the equipment has a book value of \$100,000, a one-year useful life, and zero disposal value. Any equipment not used will remain idle.
- Fixed marketing and distribution costs of a product line can be avoided if the line is discontinued.
- Fixed general-administration costs of the division and corporate-office costs will not change if sales of individual product lines are increased or decreased or if product lines are added or dropped.

**Required**

- On the basis of financial considerations alone, should the Northern Division discontinue the tables product line for the year, assuming the released facilities remain idle? Show your calculations.
- What would be the effect on the Northern Division's operating income if it were to sell 4,000 more tables? Assume that to do so the division would have to acquire additional equipment costing \$42,000 with a one-year useful life and zero terminal disposal value. Assume further that the fixed marketing and distribution costs would not change but that the number of shipments would double. Show your calculations.
- Given the Northern Division's expected operating loss of \$110,000, should B&Q Corporation shut it down for the year? Assume that shutting down the Northern Division will have no effect on corporate-office costs but will lead to savings of all general-administration costs of the division. Show your calculations.
- Suppose B&Q Corporation has the opportunity to open another division, the Southern Division, whose revenues and costs are expected to be identical to the Northern Division's revenues and costs (including a cost of \$100,000 to acquire equipment with a one-year useful life and zero terminal disposal value). Opening the new division will have no effect on corporate-office costs. Should B&Q open the Southern Division? Show your calculations.

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## 三、(18 points)

The Pearls Company manufactures reproductions of expensive jewelry. Because of her large volume, Pearls uses the standard-costing FIFO method of process costing to account for the production of the jewelry. All materials are added at the beginning of production. The costs and output of jewelry for March 2020 are as follows:

	Physical Units	% of Completion for Conversion Costs	Direct Materials	Conversion Costs
Work in process, beginning	22,000	60%	\$ 48,400	\$ 33,000
Started during March	95,000			
Completed and transferred out	87,000			
Work in process, ending	30,000	75%		
Standard cost per unit			\$ 2.20	\$ 2.50
Costs added during March			\$207,500	\$238,000

## Required

1. Compute equivalent units for direct materials and conversion costs.
2. Compute the total standard costs of jewelry transferred out in March.
3. Compute the total standard costs of the March 31 inventory of work in process.
4. Compute the total March variances for direct materials and conversion costs.

## 四、(16 points)

Times Group has two major divisions: Online and Offline. Summary financial data (in millions) for 2019 and 2020 are as follows:

	Operating Income		Revenues		Total Assets	
	2019	2020	2019	2020	2019	2020
Online	\$3,720	\$4,500	\$18,700	\$22,500	\$18,200	\$25,000
Offline	525	690	25,000	23,000	11,150	10,000

The two division managers' annual bonuses are based on division ROI. If a division reports an increase in ROI from the previous year, its management is automatically eligible for a bonus; however, the management of a division reporting a decline in ROI has to present an explanation to the Times Group board and is unlikely to get any bonus.

Jason Wong, manager of the Online division, is considering a proposal to invest \$2,580 million in a new computerized news reporting system. It is estimated that the new system's integrated business intelligence report will increase 2021 division operating income by \$360 million. Times Group uses a 10% required rate of return on investment for each division.

## Required

1. Use the DuPont method of profitability analysis to explain differences in 2020 ROIs between the two divisions. Use 2020 total assets as the investment base. Explain briefly.
2. Why might Wong be less than enthusiastic about accepting the investment proposal for the new system despite his belief in the benefits of the new technology? Explain briefly.
3. Janie Zhang, CEO of Times Group, is considering a proposal to base division executive compensation on division RI.
  - a. Compute the 2020 RI of each division.
  - b. Would adoption of an RI measure reduce Wong's reluctance to adopt the new computerized system investment proposal? Explain briefly.

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科目：審計學

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**1. Multiple-choice Questions (24 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.	

- Which of the following is **not** one of the subcomponents of the control environment?
  - management's philosophy and operating style
  - adequate separation of duties
  - organizational structure
  - commitment to competence
- The auditor has determined that a key control in the audit of the sales and collection cycle is that recorded sales are supported by authorized shipping documents and approved customer orders. What typical test of controls should be used in this situation?
  - Examine a sample of duplicate sales invoices to determine that each one is supported by an authorized shipping document and approved customer order.
  - Observe whether shipping documents are forwarded daily to billing and observe when they are billed.
  - Examine a sample of sales invoices and agree prices to the authorized computer price list.
  - Use audit software to trace postings from the batch of sales transactions to the subsidiary and general ledgers.
- Which of the following results in a larger sample size?
  - Decrease the estimated population exception rate and decrease the tolerable exception rate.
  - Increase the estimated population exception rate and increase the tolerable exception rate.
  - Decrease the estimated population exception rate and increase the tolerable exception rate.
  - Increase the estimated population exception rate and decrease the tolerable exception rate.
- 根據我國審計公報第 67 號「關係人」之規定，評估非正常營運之重大關係人交易之動機及合理性時，以下何者通常能夠有效應對該風險？
  - 檢查交易是否經適當的管理階層核准
  - 評價交易是否具有合理的商業理由
  - 檢查交易是否按照適用的財務報告編制基礎進行會計處理和揭露
  - 就交易事項向關聯人函證。
- 查核人員所執行查核程序之性質及範圍應反映其就下列事項所作評估之結果，且查核人員應對部分規劃採用之內部稽核工作予以重新執行，但以下何者非我國審計公報第 73 號「採用內部稽核人員之工作」所列之規定？
  - 內部稽核人員對確定重大性的勝任能力
  - 涉及判斷之程度
  - 所評估之重大不實表達風險
  - 內部稽核職能於組織中之定位及相關政策與程序支持內部稽核人員客觀性之程度。

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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。



6. 根據我國審計公報第 61 號「繼續經營」之規定，查核人員對受查者採用繼續經營會計基礎編製財務報表之適當性作出結論，何者正確？(A)如財務報表已對重大不確定性作適當揭露，會計師應表示無保留意見，並於查核報告中納入強調事項段 (B)如財務報表未對重大不確定性作適當揭露，會計師應表示否定意見 (C)如財務報表採用繼續經營會計基礎編製係屬不適當，但改採用其他會計基礎係屬適當，財務報表已適當揭露，會計師應表示無保留意見，並於查核報告中增加一繼續經營有關之重大不確定性段 (D)如財務報表採用繼續經營會計基礎編製係屬不適當，不論財務報表是否敘明，會計師應表示否定意見。
7. 根據我國審計公報第 49 號「查核人員對所評估風險之因應」之規定，查核人員如計劃採用以往查核所取得對特定控制執行有效性之查核證據時，應取得該等控制於以往查核後是否發生重大改變之查核證據，如未發生重大改變，查核人員至少每幾年應測試該等控制一次？(A)一年 (B)二年 (C)三年 (D)五年。
8. 根據我國審計公報第 69 號「外部函證」之規定，下列有關函證回函可靠性的說法中何者正確？(A)受函證者之口頭回覆是可靠的查核證據 (B)函證回函若包含限制其使用之文字會削弱回函的可靠性 (C)由受查者轉交給查核人員的函證回函是可靠的查核證據 (D)以電子形式收到的回函是可靠的查核證據。

## II. Essay Questions (76 points)

### 1. (18 points)

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

- |                         |                        |
|-------------------------|------------------------|
| a. Application controls | f. Output controls     |
| b. Error listing        | g. Parallel simulation |
| c. General controls     | h. Parallel testing    |
| d. Hardware controls    | i. Pilot testing       |
| e. Input controls       | j. Processing controls |

- \_\_\_\_\_ 1. The new and old systems operate simultaneously in all locations.
- \_\_\_\_\_ 2. Controls that relate to all aspects of the IT system.
- \_\_\_\_\_ 3. Controls such as review of data for reasonableness, designed to assure that data generated by the computer is valid, accurate, complete, and distributed only to authorized people.
- \_\_\_\_\_ 4. Controls that apply to processing of transactions.
- \_\_\_\_\_ 5. A new system is implemented in one part of the organization while other locations continue to rely on the old system.
- \_\_\_\_\_ 6. Controls such as proper authorization of documents, check digits, and adequate documentation, designed to assure that the information to be entered into the computer is authorized, complete, and accurate.

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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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2. (16 points)

Each of the following situations involves a possible violation of the rule on independence. For each situation, (1) decide whether the *Code of Professional Conduct* has been violated, and (2) briefly explain how the situation violates (or does not violate) the *Code of Professional Conduct*.

1. Harry Brown is one of the partners in the Topeka office of Hedley & Co., CPAs. Harry's brother is employed in an audit-sensitive position by Jensen Appliances, a publicly held company in Kansas. Jensen Appliances is one of Hedley & Co.'s audit clients. Personnel from the Topeka office can be involved in the audit of Jensen except for Harry Brown.
2. The accounting firm of Fine & Herman, CPAs, provides bookkeeping and tax services for Henderson Corporation, a privately held company. Fine & Herman also performs the annual audit of Henderson Corporation.
3. Bob Shelton, CPA, is the auditor of Café Ecko. A couple of weeks ago, Café Ecko's management commenced litigation against Bob, alleging he was negligent in last year's audit.
4. Hamilton Appliance has not paid Karen Linwood, CPA, her audit fee for the past two years. Karen is starting work on the current year's audit of Hamilton.

3. (12 points)

請根據我國審計公報第74號「查核財務報導對舞弊之責任」之規定，說明查核人員執行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的風險評估程序及相關作業時，應向管理階層查詢哪些事項？

4. (30 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核閱中美股份有限公司109年第三季財務報表，請根據我國審計公報第65號「財務報表之核閱」之規定，指出以下所出具之核閱報告存有哪些錯誤？請依下表格式作答。

錯誤段落名稱	更正理由
1.	
⋮	⋮

### 會計師核閱報告

中美股份有限公司公鑒：

#### 前言

中美股份有限公司及其子公司（中美集團）民國109年及108年9月30日之合併資產負債表，暨民國109年及108年7月1日至9月30日，以及民國109年及108年1月1日至9月30日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。依證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際會計準則第三十四號「期中財務報導」編製允當表達之合併財務報表係管理階層之責任，本會計師之責任係依據核閱結果對合併財務報表作成意見。

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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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### 範圍

本會計師係依照審計準則公報第六十五號「財務報表之核閱」執行核閱工作。核閱合併財務報表時所執行之程序包括查詢（主要向負責財務與會計事務之人員查詢）、觀察、分析性程序及其他核閱程序。核閱工作之範圍明顯小於查核工作之範圍，因此本會計師可能無法察覺所有可藉由查核工作辨認之重大事項，故無法表示查核意見。

### 其他事項

列入中美股份有限公司及其子公司採用權益法之投資中，有關部份採用權益法之投資未經本會計師核閱，而係由其他會計師核閱。因此，本會計師對上開合併財務報告之核閱結果，有關該些被投資公司合併財務報告所列之金額，係依據其他會計師之核閱報告。民國109年及108年9月30日對該些被投資公司採用權益法之投資金額分別為2,982,591仟元及2,846,721仟元，分別占合併資產總額之32.74%及30.08%；民國109年及108年7月1日至9月30日及1月1日至9月30日所認列之採用權益法之關聯企業及合資損益之份額分別為163,983仟元、132,292仟元、363,957仟元及303,196仟元，分別占合併稅前淨利之44.18%、46.70%、48.53%及55.83%。

### 保留意見

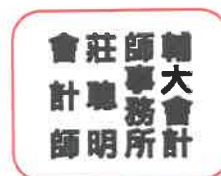
依本會計師查核結果及其他會計師之核閱報告（請參閱其他事項段），除保留意見之基礎段所述部分非重要子公司之財務報表尚經會計師核閱，對合併財務報表可能有所調整之影響外，並未發現上開合併財務報表在所有重大方面有未依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際會計準則第三十四號「期中財務報導」編製，致無法允當表達中美集團民國109年及108年9月30日之合併財務狀況，暨民國109年及108年7月1日至9月30日之合併財務績效，以及民國109年及108年1月1日至9月30日之合併財務績效及合併現金流量之情事。

### 保留意見之基礎

如合併財務報表附註十五所述，列入上開合併財務報表之部分非重要子公司之同期間財務報表未經會計師核閱，其民國109年及108年9月30日之資產總額分別為新台幣189,965仟元及194,882仟元，分別占合併資產總額之2.09%及2.06%；負債總額分別為新台幣75,961仟元及70,786仟元，分別占合併負債總額之3.39%及2.41%；暨民國109年及108年7月1日至9月30日及1月1日至9月30日之綜合淨損分別為新台幣3,733仟元、3,412仟元、9,863仟元及8,414仟元，分別占合併綜合損益之1.09%、1.28%、1.41%及1.63%。

輔大會計師事務所

會計師：莊聰明



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中華民國一〇九年十月二十日

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