

第一大題選擇題考生應作答於「答案卡」

一、選擇題部分(每題 3 分，共 84 分)。請作答於「答案卡」。於答案卷(申論試卷紙)上作答者，或於本試題目卷上作答者，均不予計分。

- Taida Inc. is a multidivisional corporation which has both intersegment sales and sales to unaffiliated customers. Taida should report segment financial information for each division meeting which of the following criteria?
 - Segment profit or loss is 10% or more of consolidated profit or loss.
 - Segment profit or loss is 10% or more of combined profit or loss of all company segments.
 - Segment revenue is 10% or more of combined revenue of all the company segments.
 - Segment revenue is 10% or more of consolidated revenue.
- 台大公司 X2 年 1 月 1 日以分期付款銷貨方式出售售價為 \$228,855，成本為 \$160,200 的汽車一台。當日收現 \$100,000，餘款則自 X2 年 1 月 1 日開始一年為一期，分三期收取 \$50,000，分期付款利率為 8%。該客戶 X3 年 1 月 1 日繳款後，X4 年初即未再付款，經公司派人將原銷貨商品收回，並估計其淨變現價值為 \$65,000。客戶違約行為對台大公司造成的損失金額為何？
 - \$7,133
 - \$31,296
 - \$89,163
 - \$96,296
- Taida Corp.'s transactions for the year ended December 31, 2019 included the following:
 - Acquired 50% of X Corp.'s ordinary shares for \$180,000 cash which was borrowed from a bank.
 - Issued 5,000 of its preference shares for land having a fair value of \$320,000.
 - Issued 500 of its 11% debenture bonds, due 2019, for \$392,000 cash.
 - Purchased a patent for \$220,000 cash.
 - Paid \$120,000 toward a bank loan.
 - Sold non-trading investments for \$796,000.
 - Had a net increase in returnable customer deposits (long-term) of \$88,000.
 What is Taida's net cash provided by investing activities for 2019?
 - \$296,000
 - \$396,000
 - \$476,000.
 - \$616,000.
- 台大公司於某年初發行面額 \$1,000,000，年息 6%，每年 6 月 30 日及 12 月 31 日付息之公司債一批，發行時有效利率為 8%，公司債溢折價攤銷均採利息法。若該公司債之到期日為 X7 年 12 月 31 日，則此應付公司債在 X6 年 7 月 1 日之帳面金額應為何？
 - \$970,251
 - \$963,696
 - \$981,134
 - \$972,249
- Taida Inc. is a calendar-year corporation whose financial statements for 2018 and 2019 included errors as follows:

Year	Ending Inventory	Depreciation Expense
2018	\$162,000 overstated	\$135,000 overstated
2019	54,000 understated	45,000 understated

 Assume that purchases were recorded correctly and that no correcting entries were made at December 31, 2018, or at December 31, 2019. Ignoring income taxes, by how much should Taida's retained earnings be retroactively adjusted at January 1, 2020?
 - \$144,000 increase
 - \$36,000 increase
 - \$18,000 decrease
 - \$9,000 increase
- 台大公司於 X3 年 12 月 31 日向銀行借款 \$1,200,000 以備興建廠房，利率 10%，每年付息一次，3 年到期，預計 2 年完工。X4 年支付工程款如下：1 月 1 日 \$500,000；7 月 1 日 \$800,000；10 月 1 日 \$1,000,000；12 月 31 日 \$400,000。

見背面

台大公司尚有其他負債：X1 年初借款 \$4,000,000、10 年期，利率 8%；X2 年 7 月 1 日 \$2,000,000，5 年期，利率 10%。台大公司將未動用的專案借款回存銀行，利率 4%，則台大公司 X4 年應資本化利息的總金額中，一般借款資金應資本化金額為何？

- (A) \$20,000 (B) \$26,000 (C) \$106,000 (D) \$132,000

7. Taida Co. leased equipment to X Co. on July 1, 2018, and properly recorded the sales-type lease at \$135,000, the present value of the lease payments discounted at 10%. The first of eight annual lease payments of \$20,000 due at the beginning of each year of the lease term was received and recorded on July 3, 2018. Taida had purchased the equipment for \$110,000. What amount of interest revenue from the lease should Taida report in its 2018 income statement?
- (A) \$0 (B) \$5,500 (C) \$5,750 (D) \$11,500

8. 台大公司之營業週期為 2 年。其 X1 年財務報表於 X2 年 3 月底通過發布，下列多少項目應列為 X1 年 12 月 31 日資產負債表中之非流動負債？

- X3 年 2 月到期之銀行借款
- X1 年 11 月底宣告並預計於 X4 年 1 月發放之應分配股票股利
- X1 年底取得不動產、廠房及設備資產所認列之除役成本負債準備
- X2 年 3 月底到期，但已於 X2 年 1 月底完成 5 年期限再融資協議之金融負債
- 預計 X2 年 6 月收款之應收外幣帳款，於 X1 年底認列之未實現兌換利益所產生之遞延所得稅負債

- (A) 二項 (B) 三項 (C) 四項 (D) 五項

9. Taida Inc. maintains a defined-benefit pension plan for its employees. As of December 31, 2019, the fair value of the plan assets is less than the vested benefit obligation. The defined benefit obligation exceeds the vested benefit obligation. In its balance sheet as of December 31, 2019, Taida should report a liability in the amount of the

- (A) excess of the defined benefit obligation over the fair value of the plan assets.
 (B) excess of the vested benefit obligation over the fair value of the plan assets.
 (C) defined benefit obligation.
 (D) vested benefit obligation.

10. 台大公司 X1 年現金流量之相關資料如下：(1)營業活動之淨現金流入 \$50,000 (2)特別股轉換成普通股 \$10,000 (3)發放股票股利 \$16,000 (4)購買設備 \$26,000 (5)開立抵押票據購買土地 \$40,000。依據上述資料，台大公司 X1 年淨現金流入總金額為何？

- (A) \$36,000 (B) \$26,000 (C) \$24,000 (D) \$20,000

11. On January 1, 2019, Taida Corp. purchased 40% of the voting common stock of X Inc. and appropriately accounts for its investment by the equity method. During 2019, X reported earnings of \$360,000 and paid dividends of \$120,000. Taida assumes that all of X's undistributed earnings will be distributed as dividends in future periods when the enacted tax rate will be 30%. Ignore the dividend-received deduction. Taida's current enacted income tax rate is 25%. The increase in Taida's deferred income tax liability for this temporary difference is

- (A) \$60,000 (B) \$43,200 (C) \$28,800 (D) \$4,800

12. 台大公司製造高端的家庭電子系統，該公司提供一年的產品售後保證型保固。公司估計保證費用為每一單位 \$2,000，期初保證負債準備報導的金額為 \$1,200,000。假設年度中，台大公司銷售 5,000 套系統共計 \$94,500,000，並支付了保證費用 \$1,750,000，本年度的資產負債表中應報導之保證負債準備的金額為何？

- (A) \$1,750,000 (B) \$11,200,000 (C) \$8,250,000 (D) \$9,450,000

13. Taida Construction Co. has consistently used the percentage-of-completion method of recognizing revenue. During 2018,

Taida entered into a fixed-price contract to construct an office building for \$28,000,000. Information relating to the contract is as follows:

	At December 31	
	2018	2019
Percentage of completion	15%	45%
Estimated total cost at completion	\$21,000,000	\$22,400,000
Gross profit recognized (cumulative)	1,400,000	3,360,000

Contract costs incurred during 2019 were
 (A) \$6,720,000 (B) \$6,930,000 (C) \$7,350,000 (D) \$10,080,000

14. 台大公司於 X0 年底以 \$500,000 (含交易成本) 買入 X 公司三年期無追索權的公司債 (做為按攤銷後成本衡量之投資)，面額 \$500,000、票面利率 3%，每年 12 月 31 日付息一次，有關該公司債的預期信用損失估計金額如下：

	12 個月預期信用損失	存續期間預期信用損失
X0 年底	\$2,500	\$6,000
X1 年底	\$13,000	\$25,000
X2 年底	\$80,000	\$80,000

若 X1 年底，該債券的信用風險已顯著增加，且 X2 年底該債券已自活絡市場中消失，達到減損的地步，則台大公司於 X0、X1、X2 年底應認列之減損損失金額為何？

- (A) \$2,500、\$10,500、\$67,000 (B) \$2,500、\$22,500、\$55,000
 (C) \$2,500、\$25,000、\$80,000 (D) \$6,000、\$19,000、\$80,000
15. On July 1, 2019, Taida Co. purchased 600 of the \$1,000 face value, 8% bonds of Loy, Inc., for \$630,000 (a 7% effective interest rate). The bonds, which mature on July 1, 2024, pay interest semiannually on January 1 and July 1. Taida used the effective interest method of amortization and appropriately recorded the bonds as non-trading. On Taida's December 31, 2019 statement of financial position, the carrying value of the bonds is
 (A) \$630,000 (B) \$625,800 (C) \$626,100 (D) \$628,050
16. 下列關於不動產、廠房及設備之折舊與無形資產之攤銷，敘述正確的項目有多少？
 • 採重估價模式時無須提列折舊與攤銷
 • 無法決定未來經濟效益之消耗型態時，應以直線法提列折舊與攤銷
 • 以使用所產生收入為基礎得為適當之攤銷方法，但非為適當之折舊方法
 • 分類為待出售 (或包括於分類為待出售之處分群組中) 後仍須提列折舊與攤銷直至資產除列
 (A) 一項 (B) 二項 (C) 三項 (D) 四項
17. Taida Co. issued bonds with detachable ordinary share warrants. Only the bonds had a known fair value. The cash proceeds exceed the fair value of the bonds. This excess is reported as
 (A) Share Premium—Share Warrants (B) Share Premium—Ordinary
 (C) Bonds Payable (D) Share Premium—Conversion Equity.
18. 台大果園於 X5 年 10 月底採收 1,000 公斤蘋果，計發生 \$50,000 採收支出，並立即將 600 公斤蘋果運至拍賣市場交易。X5 年底尚有 400 公斤蘋果未售出，每公斤計已發生 \$3 冷藏支出。採收時蘋果每公斤市場報價為 \$100，X5 年底市場報價為 \$105。若運至拍賣市場交易之每公斤運費為 \$10，售出 1 公斤蘋果需繳交 \$2 交易規費，則 X5 年底應列報蘋果存貨之金額為何？
 (A) \$34,000 (B) \$35,200 (C) \$36,400 (D) \$37,200
19. On May 1, 2019, Taida Corp. declared and issued a 10% ordinary shares dividend. Prior to this dividend, Taida had

100,000 ordinary shares of £1 par value issued and outstanding. The fair value of Taida's ordinary shares was £20 per share on May 1, 2019. As a result of this share dividend, Taida's total equity

(A) increased by £200,000 (B) decreased by £200,000 (C) decreased by £10,000 (D) did not change.

20. 台大公司於 X1 年初以 \$800,000 取得一項專利權，剩餘專利期間 10 年，預期經濟效益 8 年。台大公司於 X5 年 7 月 1 日以該專利權，外加現金 \$400,000，與乙公司交換功能類似之專利權，乙公司之專利權於交換時，尚有專利期間 5 年，預期經濟效益 3.5 年。若此項資產交換具有商業實質，且台大公司原有專利權於交換時之公允價值為 \$300,000，則台大公司 X5 年與新專利權、舊專利權及資產交換有關而減少淨利的總金額為何？

(A) \$100,000 (B) \$150,000 (C) \$200,000 (D) \$250,000

21. Taida Corp. owned 20,000 shares of X Corp. purchased in 2016 for \$240,000. On December 15, 2018, Taida declared a property dividend of all of its X Corp. shares on the basis of one share of X for every 10 ordinary shares of Taida held by its shareholders. The property dividend was distributed on January 15, 2019. On the declaration date, the aggregate market price of the X Corp shares held by Taida was \$400,000. The entry to record the declaration of the dividend would include a debit to Retained Earnings of

(A) \$0 (B) \$160,000 (C) \$240,000 (D) \$400,000

22. 台大公司於 X1 年 8 月 1 日決定處分其餐廳部門，並於 X1 年 12 月 20 日以 \$600,000 出售該部門，當時該部門之淨資產帳面價值為 \$540,000。另外，餐廳部門在 X1 年 1 月 1 日至 8 月 1 日間之稅前營業損失為 \$50,000，8 月 1 日至 12 月 20 日間之稅前營業損失為 \$15,000。假設所得稅率為 20%，而該項處分符合停業單位之定義。試問，台大公司在 X1 年度綜合損益表中停業單位損益為多少？

(A) 損失 \$4,000 (B) 利益 \$36,000 (C) 利益 \$48,000 (D) 損失 \$52,000

23. On July 1, 2015, Taida Co. issued 1,000 of its 10%, \$1,000 bonds at 99 plus accrued interest. The bonds are dated April 1, 2015 and mature on April 1, 2025. Interest is payable semiannually on April 1 and October 1. What amount did Taida receive from the bond issuance?

(A) \$1,015,000 (B) \$1,000,000 (C) \$990,000 (D) \$965,000

24. 台大公司 X2 年初以 \$50,000,000 取得一部機器，估計耐用年限 10 年，無殘值，採直線法提列折舊。X4 年 1 月 1 日，因有減損跡象而作減損測試，估計該機器公允價值為 \$36,000,000，使用價值為 \$35,000,000，出售成本為 \$1,200,000，剩餘耐用年限 7 年，其他條件不變。若台大公司於 X5 年 2 月 28 日核准出售該機器，此時該機器符合分類為待出售非流動資產之條件，估計公允價值為 \$29,330,000，出售成本為 \$330,000，則 X5 年 2 月 28 日分類為待出售非流動資產時，應認列之減損損失金額為何？

(A) \$500,000 (B) \$496,667 (C) \$330,000 (D) 166,667

25. On January 2, 2019, Taida Corp. replaced its boiler with a more efficient one. The following information was available on that date:

Purchase price of new boiler	\$150,000
Carrying amount of old boiler	10,000
Fair value of old boiler	4,000
Installation cost of new boiler	20,000

The old boiler was sold for \$4,000. What amount should Taida capitalize as the cost of the new boiler?

(A) \$170,000 (B) \$166,000 (C) \$160,000 (D) \$150,000

26. 下列與繼續經營假設有關係的說明，正確的有幾項？

- 評估時，應考量有關未來(至少但不限於報導期間結束日後 12 個月內)之所有可得資訊

題號： 367

國立臺灣大學 109 學年度碩士班招生考試試題

科目： 中級會計學

題號：367

節次： 1

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- 若企業有營運獲利的歷史且可供取得其需要之財務資源，仍需再蒐集額外資訊
 - 若未依據繼續經營假設編製財務報表，則應揭露此事實，並說明編製財務報表的基礎與解釋不被視為繼續經營企業的理由
 - 必須評估預計的債務清償時程以及借新還舊資金的潛在來源
- (A) 一項 (B) 二項 (C) 三項 (D) 四項

27. Taida Co. purchased a machine on July 1, 2019, for \$400,000. The machine has an estimated useful life of five years and a residual value of \$80,000. The machine is being depreciated from the date of acquisition by the 150% declining-balance method. For the year ended December 31, 2019, Taida should record depreciation expense on this machine of

(A) \$96,000 (B) \$80,000 (C) \$60,000 (D) \$48,000

28. 台大公司於 X8 年 5 月 1 日以 102 的價格發行利率 8%，每張 \$2,000 的公司債 3,000 張，每張債券附一張可單獨轉讓的認股證，可認台大公司普通股 20 股。發行當天，不附認股證的公司債市價為 98，每一認股證市價為 \$50，發行所得現金應分攤至公司債者為何？

(A) 3,120,000 (B) 4,750,000 (C) 5,880,000 (D) 6,120,000

二、申論題(共 16 分)。

- (一)不必抄題，作答時請將試題題號及答案依照順序寫在申論試卷紙上，於本試題紙上作答者，不予計分。
- (二)請以藍、黑色鋼筆或原子筆在申論試卷紙上作答。

碩士班之宗旨，為專門學術研究，培養高級人才...在指導教授之指導下，獨立完成研究論文。

1. 請於 200 字內說明，若你順利進入研究所碩士班就讀，希望研究什麼問題。(4 分)
2. 請於 600 字內說明，上述研究問題的重要性。(12 分)

試題隨卷繳回