



國立雲林科技大學

97 學年度碩士班入學招生考試試題

系所：會計系

科目：財務會計學

- In 1994, a large pharmaceutical company in the U.S., Eli Lilly, paid \$ 4.1 billion to acquire PCS Health System, which is a company that helps insurance companies manage their prescription drug benefit plans. By the second quarter of 1997, it had become apparent that the PCS acquisition was not turning out as planned. The ominous possibility of increased government regulation of prescription drug benefit plans discourages the original enthusiasm and optimistic expectation about PCS's prospects. In reviewing the acquisition, Eli Lilly decided that it should recognize a loss and write down the recorded value of PCS's assets to \$1.7 billion. In a final act of surrender, Eli Lilly sold its PCS division to Rite Aid on January 22, 1999, for just \$1.6 billion.

As illustrated by the Eli Lilly/ PCS case, whether to recognize the impairment of operating assets is not a simple decision. Guidance on the accounting for assets impairment is provided both in FASB *Statement No. 144* and in IASB IAS No.36. According to the FASB, an entity should recognize an impairment loss only when the undiscounted sum of estimated future cash flows from an asset is less than the book value of the asset. In contrast to FASB *Statement No. 144*, IAS No.36 requires that a company recognize an impairment loss whenever the "recoverable value" of an asset is less than its book value. *Recoverable value* is defined as the higher of the selling price of the asset or the discounted future cash flows associated with the asset's use.

REQUIRED (Please answer the following questions in Chinese only.)

1. Why should Eli Lilly recognize the impairment of operating assets of PCS division? (5%)
2. What is the amount of impairment loss recognized by Eli Lilly? (4%)
3. Regarding to the guidance on the accounting for assets impairment, what is the difference between FASB *Statement No. 144* and in IASB IAS No.36? (8%)
4. From a conceptual standpoint, which guidance on the accounting for assets impairment is superior? (8%)



- 二、 On November 1, 2007, Taiwan Semi-conductor Company (TSC) purchased inventory from Swiss Company and that the invoice was denominated in Euro Dollar (€) with a purchase price of 10,000 €. At the time of the purchase, the exchange rate (spot rate) was 40 New Taiwan Dollars per Euro Dollar. The transaction terms call for payment of the purchased inventory on February 1, 2008. Suppose TSC's fiscal year ends on December 31 and the spot rate on December 31, 2007, is 43 New Taiwan Dollars per Euro Dollar. On February 1, 2008, TSC pays 10,000 € to Swiss Company with the spot rate was 47 New Taiwan Dollars per Euro Dollar on that date.

REQUIRED (Please answer the following questions in Chinese only.)

1. Prepare the journal entries necessary for TSC to record the above transactions for the following date : (a) November 1, 2007 (b) December 31, 2007, (c) February 1, 2008. (12%)
2. What does spot rate mean? (4%)
3. Recently, business has become increasingly global. Additional gains or losses may occur in foreign inventory transaction, such as the event between TSC and Swiss Company, due to fluctuations in the currency exchange rates between two countries. How can TSC avoid the exchange gains or losses? (9%)



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三、甲公司 95 年級 96 年底相關所得稅會計科目應有之金額如下：

	95 年	96 年
遞延所得稅資產-流動	\$200,000	\$300,000
遞延所得稅資產-非流動	150,000	120,000
遞延所得稅負債-流動	180,000	250,000
遞延所得稅負債-非流動	230,000	150,000
備抵評價-遞延所得稅資產-非流動	50,000	80,000
應付所得稅	1,500,000	2,000,000

其他資料：

1. 甲公司 95 及 96 年度課稅所得分別為 \$6,000,000 及 \$8,000,000。
2. 兩年度所得稅率均為 25%。
3. 95 及 96 年度發生免稅收益之永久性差異，金額分別為 \$20,000 及 \$30,000。

試計算甲公司 96 年所得稅費用金額？ (17%)

四、請說明我國新修訂第 10 號財務會計準則公報有關存貨之後續衡量規定與舊公報有那些重要差異？ (12%)

五、丙公司投資丁公司普通股之相關資料如下：

1. 93 年初以 \$5,400,000 投資丁公司普通股 10%，當時丁公司實際發行股數為 3,000,000 股，股東權益為 \$45,000,000。
2. 95 年初又從其他股東手中以 \$8,550,000 購進丁公司普通股 15%，因之對其具有重大影響力，購進時丁公司股東權益為 \$48,000,000。
3. 丁公司於 97 年初增資發行 1,000,000 股，每股發行價格為 15 元，完全由丙公司認購，發行前股東權益為 \$66,000,000。
4. 原未採權益法而變更為權益法時，投資成本與股權淨值差額，不採追溯調整。
5. 投資成本與股權淨值差額經分析全係商譽所致，該商譽並無發生價值減損。

試作：

1. 97 年初丙公司認購丁公司現金增資時應有之分錄。(10%)
2. 97 年初丙公司認購丁公司現金增資後，對丁公司之投資的投資成本與股權淨值差額合計金額為何？(11%)