

招生學年度	104	招生類別	碩士班
系所班別	會計與財務碩士學位學程		
科目名稱	會計學		
注意事項	本考科可使用掌上型計算機；含中級會計學		

**1. (20%)**

The need for a conceptual framework is highlighted by accounting scandals such as those at Royal Ahold (NLD), Enron (USA), and Satyan Computer Services (IND). To restore public confidence in the financial reporting process, many have argued that regulators should move toward principles-based rules. They believe that companies exploited the detailed provisions in rules-based pronouncements to manage accounting reports, rather than report the economic substance of transactions. For example, many of the off-balance-sheet arrangements of Enron avoided transparent reporting by barely achieving 3 percent outside equity ownership, a requirement in an obscure accounting rule interpretation. Enron's financial engineers were able to structure transactions to achieve a desired accounting treatment, even if that accounting treatment did not reflect the transaction's true nature. Under principles-based rules, hopefully top management's financial reporting focus will shift from demonstrating compliance with rules to demonstrating that a company has attained financial reporting objectives.

**Required**

Please translate the above paragraph into Chinese.

**2. (20%、分錄限用英文回答)**

On December 31, 2015, Conchita Martinez Company signed a \$1,000,000 note to Sauk City Bank. The market interest rate at that time was 12%. The stated interest rate on the note was 10%, payable annually. The note matures in 5 years. Unfortunately, because of lower sales, Conchita Martinez's financial situation worsened. On December 31, 2017, Sauk City Bank determined that it was probable that the company would pay back only \$600,000 of the principal at maturity. However, it was considered likely that interest would continue to be paid, based on the \$1,000,000 loan.

**Required**

- (1) Prepare journal entries for Conchita Martinez Company to record the issuance of the note on December 31, 2015.
- (2) Determine the carrying amount of the note on Dec 31, 2017.
- (3) Under what circumstances can Sauk City Bank consider Conchita Martinez's note to be impaired?
- (4) Compute the loss Sauk City Bank will suffer from Conchita Martinez's financial distress on December 31, 2017. What journal entries should be made to record this loss?

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### 3. (20%、分錄限用英文回答)

Titania Co. sells \$400,000 of 12% bonds on June 1, 2015. The bonds pay interest on December 1 and June 1. The due date of the bonds is June 1, 2019. The bonds yield 10%. On October 1, 2016, Titania buys back \$120,000 worth of bonds for \$126,000 (includes accrued interest). Give entries through December 1, 2017. Titania Co. closes its books on December 31.

#### Required

Prepare all of the relevant journal entries from the time of sale until the date indicated. Amortize premium or discount on interest dates and at year-end. (Assume that no reversing entries were made.)

### 4. (20%、分錄限用英文回答)

During 2015, Graham Co.'s first year of operations, the company reports pretax financial income of £250,000. Graham's enacted tax rate is 40% for 2015 and 35% for all later years. Graham expects to have taxable income in each of the next 5 years. The effects on future tax returns of temporary differences existing at December 31, 2015, are summarized below.

	Future Years				
	2016	2017	2018	2019	2020
Future taxable (deductible) amounts:					
Installment sales	\$32,000	\$32,000	\$32,000		
Depreciation	6,000	6,000	6,000	\$6,000	\$6,000
Unearned rent	(50,000)	(50,000)			

#### Required

- (1) Compute taxable income for 2015.
- (2) Prepare the journal entry to record income tax payable, deferred taxes, and income tax expense for 2015.

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**5. (20%、此題限用中文回答)**

東華公司於 X1 年初購買廠房一棟，成本為\$10,000,000，耐用年限為二十年，無殘值，採直線法提列折舊，並以重估價模式為其會計政策，每五年重估一次。東華公司與該廠房相關之其他資料如下：

- (1) X5 年底對該廠房進行重估價，重估價之公允價值為\$7,200,000。
- (2) X7 年底評估該廠房有減損跡象，估計可回收金額\$5,980,000。
- (3) X9 年底評估減損有迴轉跡象，估計可回收金額\$5,400,000。
- (4) 東華公司對重估價資產之累計折舊係採淨額法(消除成本法)處理。

**請作：**

- (1) 為東華公司作 X5 年底重估價之分錄。
- (2) 請列示與 X5 年重估價有關之財務狀況表及綜合損益表部分。
- (3) 為東華公司作 X7 年底有關價值減損之調整分錄。
- (4) 為東華公司作 X9 年底有關價值減損迴轉之分錄。