

考試科目	會計學 41312, 41322	所別	會計學研究所	考試時間	2 月 28 日(六)第二節
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**PROBLEM 1 (15 points):**

甲公司 X1 年及 X2 年之「其他綜合損益」項目稅後餘額如下:

	X1 年	X2 年
重估增值-母公司	-	\$3,000
重估增值-採用權益法之關聯企業及合資	\$500	-
備供出售金融資產未實現損益	?	?
國外營運機構財務報表換算之兌換差額-母公司	4,000	6,000
國外營運機構財務報表換算之兌換差額-採用 權益法之關聯企業及合資	3,000	2,000

假設(1)備供出售金融資產係於 X1 年年中，以 \$2,000,000 買入，X1 年底之公允價值為 \$1,800,000，X2 年年中，以 \$1,100,000 售出一半，X1 年底剩餘部分之公允價值為 \$1,200,000；(2)甲公司所得稅率為 20%，「遞延所得稅負債-土地增值稅」為 \$600。請按 2013 年版 IFRSs (IAS1) 規定格式，編製 X2 年綜合損益表中「其他綜合損益」部份報表。(如有相關附註，亦請列出)

**PROBLEM 2 (15 points):**

乙公司 20X5 年 12 月 31 日決定將該某一組成單位依規定分類為待出售處分群組。乙公司會計採曆年制，已知該處分群組於期末調整前之帳面價值如下:

	帳面價值
存貨	40,000
土地(成本)	100,000
機器設備	50,000
累計折舊	(20,000)
商譽	40,000
銀行借款	(20,000)
總計	190,000

經評估存貨之重置成本為 \$36,000，淨變現價值為 \$37,000。機器係 20X1 年初購入，耐用年限 9 年，估計殘值為 \$5,000，採直線法提列折舊。上述待出售處分群組之淨公平價值估計為 \$120,000。

試作：

- (1)乙公司 20X5 年 12 月 31 日將資產群組分類為待出售處分群組應有之分錄。
- (2)此項待出售處分群組在 20X5 年 12 月 31 日資產負債表如何表達?(請列明其分類與金額,不必列表頭)
- (3)此項待出售處分群組相關損益在 20X5 年綜合損益表如何表達?(請列明其分類,但不用列金額)

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**PROBLEM 3 (20 points):**

丙工程公司為上市公司，於 2013 年初承包一項工程，預定三年完工，工程承包價為\$1,000,000。其他有關資料如下：

	2013 年	2014 年	2015 年	合計
每年實際工程成本	\$200,000	\$350,000	\$420,000	\$970,000
估計至完工尚須投入成本	600,000	440,000	-	
分期請款金額	220,000	400,000	380,000	1,000,000
實際收款金額	190,000	380,000	430,000	1,000,000

假設該工程符合完工百分比法認列要件，請作：

- (1) 依上述資料，作 2014 年所有應作之分錄。
- (2) 如果 2014 年底估計至完工尚須投入成本為\$550,000(而非\$440,000)，則上述分錄有何不同？(請具體說明會計項目及金額之不同)
- (3) 合約索賠及獎勵金應納入合約收入嗎？
- (4) 計算完成程度(已發生合約成本占估計總成本比例)時，已送達工地或留作合約使用但於施工過程中尚未安裝、使用或運用之材料成本應否列為已發生合約成本？

**PROBLEM 4 (20 points):**

XYZ Corp. sponsors a defined-benefit pension plan for its employees. On January 1, 2015, the following balances related to this plan:

Plan assets (fair value)	\$900,000
Defined benefit obligation	1,200,000

As a result of the operation of the plan during 2015, the actuary provided the following additional data at December 31, 2015:

Service cost for 2015	\$150,000
Actual return on plan assets in 2015	90,000
Past service cost, effective Jan. 1	240,000
Contributions in 2015	230,000
Benefits paid retirees in 2015	140,000
Discount rate	6%
Average remaining service life of active employees	10 years

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**Required:**

- Compute pension expense for XYZ Corp. for the year 2015.
- Prepare the journal entry to record pension expense and related remeasurement gain or loss.
- According to the requirements of IAS 19 (2013), what interest rate should be used as the discount rate in the accounting for a defined-benefit pension plan?

**PROBLEM 5 (20 points):**

On January 1, 2014, ABC Company issued a convertible bond with a par value of \$1,000,000 in the market for \$1,200,000. The bonds are convertible into 12,000 ordinary shares of \$10 per share par value. The bond has a 5-year life and has a stated interest rate of 10% payable annually. The market interest rate for a similar non-convertible bond at January 1, 2014, is 8%. The discounted present value of the liability component of the bond is computed to be 1,079,854, based on the market interest rate of 8%. The fair value of the conversion feature is \$160,000.

**Required:**

- Assume that the bonds were converted on January 1, 2017. The fair value of the convertible bond is \$1,210,000 on January 1, 2017. The fair value of the liability component of the bond is determined to be \$1,080,000 and the fair value of the conversion feature is \$150,000 on January 1, 2017. Prepare the journal entry to record the conversion on January 1, 2017. Assume that the accrual of interest related to 2016 has been recorded and paid.
- Assume that the convertible bonds were repurchased on January 1, 2017, for \$1,210,000 instead of being converted. As indicated, the fair value of the liability component of the bond is determined to be \$1,080,000 and the fair value of the conversion feature is \$150,000 on January 1, 2017. Assume that the accrual of interest related to 2016 has been recorded and paid. Prepare the journal entry to record the repurchase on January 1, 2017.

**PROBLEM 6 (10 points):**

Top Company purchased equipment for \$1,800,000 on January 1, 2014, its first day of operations. For book purposes, the equipment will be depreciated using the straight-line method over three years with no salvage value. However, for tax purposes, the equipment is depreciated using sum-of-the-years'-digit method with no salvage value. Pretax financial income is as follows:

	2014	2015	2016
Pretax financial income	\$2,240,000	\$2,600,000	\$3,000,000

The only temporary difference between pretax financial income and taxable income is due to the use of accelerated depreciation for tax purposes.

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**Required:**

Prepare the journal entries to record income taxes for 2015 and 2016 assuming that the enacted tax rate as of 2014 is 30% but that in the middle of 2015, the tax authority raises the income tax rate to 35% retroactive to the beginning of 2015.



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- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。