

# 國立政治大學 106 學年度 碩士班 招生考試試題

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考 試 科 目	會計學 41312 41322	系 所 別	會計學系 會計組 / 稅務組	考 試 時 間	2 月 18 日(六) 第二節
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## 第一題 (25分)

The information provided below is used for determining the basic and diluted earnings per share values for the year ending December 31, 2016 of UBC Co.

- The company is authorized to issue 8,000,000 \$10 par value ordinary shares. As of December 31, 2015, 2,000,000 shares had been issued and were outstanding.
- The per share market prices of the ordinary shares on selected dates were as follows.

Date	Price (per share)
7/1/2015	20.00
1/1/2016	21.00
4/1/2016	25.00
7/1/2016	11.00
8/1/2016	10.50
11/1/2016	9.00
12/31/2016	10.00

- A total of 700,000 shares of an authorized 1,200,000 shares of convertible preference shares have been issued on July 1, 2015. Each share had a par value of \$25 and a cumulative dividend of \$3 per share. The shares are convertible into ordinary shares at the rate of one convertible preference share for one ordinary share. The rate of conversion is to be automatically adjusted for share splits and share dividends. Dividends are paid quarterly on September 30, December 31, March 31, and June 30.
- UBC Co. is subjected to a 40% income tax rate.
- The after-tax net income for the year ended December 31, 2016, was \$11,550,000.

The following specific activities took place during 2016:

- January 1—A 5% ordinary share dividend was issued. The dividend had been declared on December 1, 2015, to all shareholders of record on December 29, 2015.
- April 1—A total of 400,000 shares of the \$3 convertible preference shares were converted into ordinary shares. The company issued new ordinary shares and retired the preference shares. This was the only conversion of the preference shares during 2016.
- July 1—A 2-for-1 split of the ordinary shares became effective on this date. The board of directors had authorized the split on June 1.
- August 1—A total of 300,000 ordinary shares were issued to acquire a factory building.
- November 1—A total of 24,000 ordinary shares were purchased on the open market at \$9 per share. These shares were to be held as treasury shares and were still in the treasury as of December 31, 2016.
- Ordinary share cash dividends—Cash dividends to ordinary shareholders were declared and paid as

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follows:

April 15—\$0.30 per share; October 15—\$0.20 per share.

7. Preference share cash dividends—Cash dividends to preference shareholders were declared and paid as scheduled.

**Required:**

- Determine the number of shares used to compute basic earnings per share for the year ended December 31, 2016. (9分)
- Determine the number of shares used to compute diluted earnings per share for the year ended December 31, 2016. (8分)
- Compute the adjusted net income to be used as the numerator in the basic earnings per share calculation for the year ended December 31, 2016. (8分)

**第二題 (25分)**

On November 3, 2015, Sprint Co. invested \$200,000 in 4,000 ordinary shares of Kegal Co. Sprint classified this investment as non-trading equity. Sprint Co. is considering making a more significant investment in Kegal Co. at some point in the future but has decided to wait and see how the shares do over the next several quarters.

To hedge against potential declines in the value of Kegal shares during this period, Sprint also purchased a put option on the Kegal shares. Sprint paid an option premium of \$600 for the put option, which gives Sprint the option to sell 4,000 Kegal shares at a strike price of \$50 per share. The option expires on July 31, 2016. The following data are available with respect to the values of the Kegal shares and the put option.

Date	Price of Kegal's Shares	Time Value of Put Option
12/31/2015	\$50	\$375
3/31/2016	45	175
6/30/2016	43	40

**Required:**

- Prepare the journal entries for Sprint Co. for the following dates. (16分)
  - November 3, 2015—Investment in Kegal shares and the put option on Kegal shares.
  - June 30, 2016—Sprint prepares financial statements.
  - July 1, 2016—Sprint settles the put option and sells the Kegal shares for \$43 per share.
- Indicate the amount(s) reported on the statement of financial position and income statement related to the Kegal investment and the put option on December 31, 2015. (5分)
- Indicate the amount(s) reported on the statement of financial position and income statement related to the Kegal investment and the put option on June 30, 2016. (4分)

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## 第三題 (25分)

文山租賃公司以出租汽車為業，20X1 年 1 月 1 日將一部汽車出租予木柵公司，租期三年，每年 1 月 1 日支付租金\$250,000。文山租賃公司購入該汽車成本為\$1,100,000，等於租賃開始日之公允價值。

文山公司估計該部汽車的耐用年數為 6 年，殘值為\$50,000。文山公司對於汽車之折舊採用年數合計法。木柵公司無法得知文山公司之隱含利率，木柵公司的增額借款利率為 8%。

試求：(金額計算至元，元以下四捨五入)

- 依據現行 IAS 17「租賃」之規定，討論木柵公司對於該汽車租賃，應適用融資租賃或營業租賃之會計處理，並作木柵公司 20X1 年度之相關會計分錄。
- 依據 IAS 17「租賃」之規定，作文山公司 20X1 年度之相關會計分錄。
- 文山公司在 20X3 年底收回該部汽車，依據其經常之營業模式，文山公司決定將該部汽車出售，文山公司於 20X4 年 3 月 31 日以\$400,000 出售該部汽車。試作文山公司 20X3 年底收回該部汽車與 20X4 年出售該部汽車之相關分錄。
- 依據 IFRS 16「租賃」之規定，討論木柵公司對於該汽車租賃應適用之會計處理，並作木柵公司 20X1 年度之相關會計分錄。
- 在 IFRS 16「租賃」之規定下，木柵公司是否可以有方法降低因此租賃合約所產生之負債比率？

## 第四題 (15分)

甲公司在 20X1 年 1 月 1 日購入以下二筆投資：

A 債券：面額\$1,000,000，票面利率 5%，每年年底付息 1 次，到期日為 20X9 年底。甲公司購入 A 債券之成本為\$1,000,000。A 債券是高品質之投資等級債券，甲公司評估未來市場利率將下跌，投資 A 債券之目的是為收取固定之利息報酬，但甲公司若基於資金需求，亦可能在債券到期日前將債券出售。

B 股票：甲公司購入 B 股票之成本為\$2,500,000。甲公司得知 B 公司正在從事一項先進技術研發，研發期間大約需要四年，一旦成功將可帶給 B 公司鉅額之利潤。甲公司評估 B 公司具有成功完成此項先進技術開發之能力及資源。甲公司預期 B 公司在研發此先進技術期間，股價可能下跌，但若研發成功，則可以高價將 B 公司股票出售實現獲利。

20X1 年底與 20X2 年底 A 債券與 B 股票之公允價值如下：

	A 債券	B 股票
20X1 年底公允價值	\$1,100,000	\$1,700,000
20X2 年底公允價值	\$1,180,000	\$1,950,000

在 20X1 年與 20X2 年度 A 債券並無已發生減損之跡象，且其信用風險亦無顯著增加，但若甲公司以未來 12 個月內可能發生違約造成之預期信用損失評估，A 債券在 20X1 年與 20X2 年底之預期信用損失金



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額分別為\$5,000 及\$3,500。

試求：

- (a) 依據現行 IAS 39「金融工具：認列與衡量」之規定，討論甲公司對於該二筆投資應該如何分類(須說明理由)，並分析對於甲公司 20X2 年度本期淨利與其他綜合損益之影響。
- (b) 依據 IFRS 9「金融工具」之規定，討論甲公司對於該二筆投資應該如何分類(須說明理由)，並分析對於甲公司 20X2 年度本期淨利與其他綜合損益之影響。

第五題 (10分)

說明以下項目在現金流量表中應如何分類：

- (a) 支付利息\$500,000，其中包括因自建資產資本化之利息金額\$200,000。
- (b) 銷售型租賃之出租人收取租金\$600,000，其中包括未賺得融資收益實現之利息收入金額\$150,000。
- (c) 出售交易目的之金融資產投資收取現金\$920,000，其中包括成本\$800,000 及公允價值變動之評價利益\$120,000。
- (d) 基於現金管理之目的，將\$300,000活期存款轉存為3個月到期之定期存款。

備

註

- 一、作答於試題上者，不予計分。  
二、試題請隨卷繳交。