



注意事項：

1. 答案依序書寫於答案卷上，不必抄題。
2. 答案卷不可書寫任何可辨別個人姓名或特殊標記，違者不予計算。
3. 請於試題紙上填寫准考證號碼，繳卷時「試題」、「答案卷」一併繳回。

一、選擇題 (共 10 題，每題 5 分)

1. Under IFRS, which of the following is not permitted for accounting for material amounts of uncollectable accounts receivable?
 - (A) Percentage of receivables, allowance method.
 - (B) Percentage of sales, allowance method.
 - (C) Direct write-off method.
 - (D) All of the choices are acceptable under IFRS.
2. Assuming the market interest rate is 10% per annum, how much would Green Co. record as a note payable if the terms of the loan with a bank are that it would have to make one \$60,000 payment in two years?
 - (A) \$60,000.
 - (B) \$54,422.
 - (C) \$54,545.
 - (D) \$49,587.
3. If the beginning inventory for 2010 is overstated, the effects of this error on cost of goods sold for 2010, net income for 2010, and assets at December 31, 2011, respectively, are
 - (A) overstatement, understatement, overstatement.
 - (B) overstatement, understatement, no effect.
 - (C) understatement, overstatement, overstatement.
 - (D) understatement, overstatement, no effect.
4. Net realizable value is
 - (A) fair value plus estimated costs to complete and make a sale.
 - (B) selling price.
 - (C) selling price plus estimated costs to complete and make a sale.
 - (D) selling price less estimated costs to complete and make a sale.
5. The cost of land typically includes the purchase price and all of the following costs except
 - (A) grading, filling, draining, and clearing costs.
 - (B) street lights, sewers, and drainage systems cost.
 - (C) private driveways and parking lots.
 - (D) assumption of any liens or mortgages on the property.
6. Under IFRS, how is the account revaluation surplus reported?
 - (A) As "other revenues and expenses" on the income statement.
 - (B) As part of other comprehensive income which can be reported presented in separate statement, combined with income statement, or in changes in stockholders' equity statement.
 - (C) It is included with Reserves in the stockholders' equity section of the Statement of Financial Position.
 - (D) The account is not reported in the financial statements.
7. Buster Company reported a net loss of \$9,000 for the year ended December 31, 2014. During the year, accounts receivable increased \$21,000, inventory decreased \$15,000, accounts payable decreased by \$30,000, and depreciation expense of \$15,000 was recorded. During 2014, operating activities
 - (A) used net cash of \$30,000.
 - (B) used net cash of \$42,000.
 - (C) provided net cash of \$42,000.
 - (D) provided net cash of \$27,000.
8. Goodwill may be recorded when:
 - (A) it is identified within a company.
 - (B) one company acquires another in a business combination.
 - (C) the fair value of a company's assets exceeds their cost.
 - (D) a company has exceptional customer relations.

Use the following information for questions 9 and 10

Taichung Co. had 200,000 ordinary shares, 20,000 shares of convertible preference shares, and \$1,000,000 of 10% convertible bonds outstanding during 2011. The preference shares are convertible into 40,000 ordinary shares. During 2011, Taichung paid dividends of \$1.20 per share on the ordinary shares and \$4 per share on the preference shares. Each \$1,000 bond is convertible into 45 ordinary shares. The net income for 2011 was \$800,000 and the income tax rate was 30%.

9. Basic earnings per share for 2011 is (rounded to the nearest penny)

- (A) \$2.94.
- (B) \$3.22.
- (C) \$3.35.
- (D) \$3.60.

10. Diluted earnings per share for 2011 is (rounded to the nearest penny)

- (A) \$2.77.
- (B) \$2.81.
- (C) \$3.05.
- (D) \$3.33.

二、綜合題

1. 台灣公司成立於 100 年初，下列兩表為台灣公司 100 年底及 101 年底存貨之成本與淨變現價值資料表。

100 年底存貨資料：

產品種類		成本	淨變現價值
甲類	1	\$800	\$980
	2	1,500	1,850
	3	900	1,100
小計		\$3,200	\$3,930
乙類	4	3,000	4,800
	5	4,500	5,000
	6	2,000	1,750
小計		\$9,500	\$11,500
總計		\$12,700	\$15,480

101 年底存貨資料：

產品種類		成本	淨變現價值
甲類	1	\$900	\$1,080
	2	1,500	1,750
	3	800	1,000
小計		\$3,200	\$3,830
乙類	4	3,200	4,800
	5	4,400	5,000
	6	2,100	1,750
小計		\$9,700	\$11,500
總計		\$12,900	\$15,380

假設該公司於 100 年底之成本與淨變現價值孰低法採用分類比較，101 年底之成本與淨變現價值孰低法採用逐項比較，請試作下列問題：

- (1) 100 年底之存貨跌價損失為若干？ (2 分)
- (2) 101 年底之存貨跌價損失為若干？ (2 分)
- (3) 依照國際準則規定，存貨跌價損失在多站式損益表應列為何項之加或減項？ (2 分)
- (4) 若 100 年底與 101 年底存貨評價採用逐項比較法，請作 100 年底與 101 年底存貨續後評價的分錄。 (8 分)
- (5) 若 101 年存貨採逐項比較法下，存貨評價應入帳金額為 \$ 12,750，請作 101 年底評價分錄。 (4 分)

2.

- (1) 台中公司於2010年1月1日購買30頭年齡6個月的乳牛，準備飼養成熟後生產牛奶。每頭乳牛價格為\$5,000。台中公司估計若30頭乳牛立即出售，應支付運送牛隻至市場之運輸費用\$30,000、代理商及經銷商之佣金\$10,000、移轉稅\$2,000。
- (2) 台中公司2010年間共耗費\$60,000的草料費用及\$40,000的人員飼育成本。
- (3) 2010年12月31日台中公司估計1.5歲乳牛若立即出售，每頭乳牛價格為\$8,000，另應支付運送牛隻至市場之運輸費用\$42,000、代理商及經銷商之佣金\$20,000、移轉稅\$4,000。
- (4) 台中公司所飼養的牛隻於2011年間開始產出牛奶，2011年12月共產出1,200公升的牛奶，每公升牛奶淨公允價值為\$80，該批牛奶隨即出售。
- (5) 台中公司所飼養的牛隻並於2011年12月31日產出10頭小牛，每頭小牛的淨公允價值為\$3,000，該批小牛中有8頭將飼養成熟後生產牛奶，有2頭則擬飼育長大後當肉牛出售。
- (6) 2011年12月31日台中公司估計每頭2.5歲乳牛的淨公允價值為\$10,000。

試作:台中公司2010及2011年與生物資產相關應有之分錄。(32分)

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