



參考答案

[1] 損失\$20,000	[2] \$70,400	[3] \$762,500	[4] 減少\$14,200
[5] \$35,838	[6] 應納\$2,070	[7] \$3,405	[8] \$85,300
[9] \$45,407	[10] \$2.24		

(一)[1] \$29,000	(一)[2] \$166,000	(一)[3] \$0	(一)[4] \$17,364 或\$17,365
(一)[5] \$28,680	(一)[6] \$245,640	(二)[7] \$3,523,440	(三)[8] \$288,320
(四)[9]應收帳款後續衡量的分錄： 預期信用減損損失 \$39,192 備抵損失-應收帳款 \$39,192		(五)[10]存貨後續衡量的分錄： 存貨跌價損失 \$12,620 備抵存貨跌價 \$12,620	