

一. 選擇題 (每題 2 分, 計 10 分)

1. A soundly developed conceptual framework of concepts and objectives should
 - a. increase financial statement users' understanding of and confidence in financial reporting.
 - b. enhance comparability among companies' financial statements.
 - c. allow new and emerging practical problems to be more quickly soluble.
 - d. all of these.
2. The two primary qualities that make accounting information useful for decision making are
 - a. comparability and consistency.
 - b. materiality and timeliness.
 - c. relevance and reliability.
 - d. reliability and comparability.
3. The characteristic that is demonstrated when a high degree of consensus can be secured among independent measurers using the same measurement methods is
 - a. relevance.
 - b. reliability.
 - c. verifiability.
 - d. neutrality.

USING THE FOLLOWING INFORMATION FOR Q 4 & 5.

The financial statements of Brown, Inc. for 1998 and 1999 contained the following errors:

	1998	1999
Ending inventory	\$6,000 overstated	\$8,000 understated
Insurance expense	2,400 understated	3,300 overstated

4. Assuming that none of the errors were detected or corrected, by what amount will 1998 income before taxes be overstated or understated?
 - a. \$3,600 understated
 - b. \$3,600 overstated
 - c. \$8,400 overstated
 - d. \$8,400 understated
5. Assuming that none of the errors were detected or corrected, by what amount will 1999 income before taxes be overstated or understated?
 - a. \$17,300 understated
 - b. \$14,900 understated
 - c. \$4,700 understated
 - d. \$4,700 overstated
6. Which of the following post-balance sheet events would generally require disclosure, but no adjustment of the financial statements?
 - a. Retirement of the company president
 - b. Settlement of litigation when the event that gave rise to the litigation occurred prior to the balance sheet date
 - c. Employee strikes
 - d. Issue of a large amount of capital stock

(背面仍有題目,請繼續作答)

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- 7. Which of the following subsequent events (post-balance sheet events) would require adjustment of the accounts before issuance of the financial statements?
 - a. Loss of plant as a result of fire
 - b. Changes in the quoted market prices of securities held as an investment
 - c. Loss on an uncollectible account receivable resulting from a customer's major flood loss
 - d. Loss on a lawsuit, the outcome of which was deemed uncertain at year end

- 8. In preparing a statement of cash flows, sale of treasury stock at an amount greater than cost would be classified as a(n)
 - a. operating activity.
 - b. financing activity.
 - c. extraordinary activity.
 - d. investing activity.

USING THE FOLLOWING INFORMATION FOR 9 & 10.

On February 1, 1998, Norton Company factored receivables with a carrying amount of \$100,000 to Koch Company. Koch Company assesses a finance charge of 3% of the receivables and retains 5% of the receivables. Relative to this transaction, you are to determine the amount of loss on sale to be reported in the income statement of Norton Company for February.

- 9. Assume that Norton factors the receivables on a without recourse basis. The loss to be reported is
 - a. \$0.
 - b. \$3,000.
 - c. \$5,000.
 - d. \$8,000.

- 10. Assume that Norton factors the receivables on a with recourse basis. The recourse obligation has a fair value of \$1,000. The loss to be reported is
 - a. \$3,000.
 - b. \$4,000.
 - c. \$5,000.
 - d. \$9,000.

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USING THE FOLLOWING INFORMATION FOR Q 11 & 12

The following information was available from the inventory records of the Karl Company for January:

	Units	Unit Cost	Total Cost
Balance at January 1	3,000	\$9.77	\$29,310
Purchases:			
January 6	2,000	10.30	20,600
January 26	2,700	10.71	28,917
Sales:			
January 7	(2,500)		
January 31	(4,000)		
Balance at January 31	<u>1,200</u>		

11. Assuming that Karl does NOT maintain perpetual inventory records, what should be the inventory at January 31, using the weighted-average inventory method, rounded to the nearest dollar?
 - a. \$12,606.
 - b. \$12,284.
 - c. \$12,312.
 - d. \$12,432.

12. Assuming that Karl maintains perpetual inventory records, what should be the inventory at January 31, using the moving-average inventory method, rounded to the nearest dollar?
 - a. \$12,606.
 - b. \$12,284.
 - c. \$12,312.
 - d. \$12,432.

13. Dean Co. uses the retail inventory method to estimate its inventory for interim statement purposes. Data relating to the computation of the inventory at July 31, 1998, are as follows:

	Cost	Retail
Inventory, 2/1/98	\$ 200,000	\$ 250,000
Purchases	1,000,000	1,575,000
Markups, net		175,000
Sales		1,750,000
Estimated normal shoplifting losses		20,000
Markdowns, net		110,000

Under the lower of cost or market method, Dean's estimated inventory at July 31, 1998 is

- a. \$72,000.
- b. \$84,000.
- c. \$96,000.
- d. \$120,000.

(背面仍有題目,請繼續作答)

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14. Hart Company's accounting records indicated the following information:

Inventory, 1/1/98	\$ 600,000
Purchases during 1998	3,000,000
Sales during 1998	3,800,000

A physical inventory taken on December 31, 1998, resulted in an ending inventory of \$700,000. Hart's gross profit on sales has remained constant at 25% in recent years. Hart suspects some inventory may have been taken by a new employee. At December 31, 1998, what is the estimated cost of missing inventory?

- a. \$50,000.
b. \$150,000.
c. \$200,000.
d. \$250,000.
15. Which of the following assets do NOT qualify for capitalization of interest costs incurred during construction of the assets?
- a. Assets under construction for an enterprise's own use.
b. Assets intended for sale or lease that are produced as discrete projects.
c. Assets financed through the issuance of long-term debt.
d. Assets not currently undergoing the activities necessary to prepare them for their intended use.
16. Rich Co. exchanged similar nonmonetary assets with Wall Co. No cash was exchanged. The carrying amount of the asset surrendered by Rich exceeded both the fair value of the asset received and Wall's carrying amount of that asset. Rich should recognize the difference between the carrying amount of the asset it surrendered and
- a. the fair value of the asset it received as a loss.
b. the fair value of the asset it received as a gain.
c. Wall's carrying amount of the asset it received as a loss.
d. Wall's carrying amount of the asset it received as a gain.
17. In 1998, Donald Corporation incurred research and development costs as follows:

Materials and equipment	\$ 80,000
Personnel	120,000
Indirect costs	150,000
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	\$350,000
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These costs relate to a product that will be marketed in 1999. It is estimated that these costs will be recouped by December 31, 2001. The equipment has no alternative future use. What is the amount of research and development costs that should be expensed in 1998?

- a. \$0.
b. \$200,000.
c. \$270,000.
d. \$350,000.

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18. The intangible asset goodwill may be
- capitalized only when purchased.
 - capitalized either when purchased or created internally.
 - capitalized only when created internally.
 - written off directly to retained earnings.
19. Which of the following sets of conditions would give rise to the accrual of a contingency under current generally accepted accounting principles?
- Amount of loss is reasonably estimable and event occurs infrequently.
 - Amount of loss is reasonably estimable and occurrence of event is probable.
 - Event is unusual in nature and occurrence of event is probable.
 - Event is unusual in nature and event occurs infrequently.
20. Mike Ward is a farmer who owns land which borders on the right-of-way of the Northern Railroad. On August 10, 1998, due to the admitted negligence of the Railroad, hay on the farm was set on fire and burned. Ward had had a dispute with the Railroad for several years concerning the ownership of a small parcel of land. The representative of the Railroad has offered to assign any rights which the Railroad may have in the land to Ward in exchange for a release of his right to reimbursement for the loss he has sustained from the fire. Ward appears inclined to accept the Railroad's offer. The Railroad's 1998 financial statements should include the following related to the incident:
- recognition of a loss and creation of a liability for the value of the land.
 - recognition of a loss only.
 - creation of a liability only.
 - disclosure in note form only.
21. Under the completed-contract method
- revenue, cost, and gross profit are recognized during the production cycle.
 - revenue and cost are recognized during the production cycle, but gross profit recognition is deferred until the contract is completed.
 - revenue, cost, and gross profit are recognized at the time the contract is completed.
 - none of these.
22. The principal disadvantage of using the percentage-of-completion method of recognizing revenue from long-term contracts is that it
- is unacceptable for income tax purposes.
 - gives results based upon estimates which may be subject to considerable uncertainty.
 - is likely to assign a small amount of revenue to a period during which much revenue was actually earned.
 - none of these.

(背面仍有題目,請繼續作答)

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23. On January 1, 1998, Pine Corporation signed a ten-year noncancelable lease for certain machinery. The terms of the lease called for Pine to make annual payments of \$80,000 at the end of each year for ten years with title to pass to Pine at the end of this period. The machinery has an estimated useful life of 15 years and no salvage value. Pine uses the straight-line method of depreciation for all of its fixed assets. Pine accordingly accounted for this lease transaction as a capital lease. The lease payments were determined to have a present value of \$536,806 at an effective interest rate of 8%. With respect to this capitalized lease, Pine should record for 1998
- lease expense of \$80,000.
 - interest expense of \$35,787 and depreciation expense of \$30,454.
 - interest expense of \$42,944 and depreciation expense of \$35,787.
 - interest expense of \$36,544 and depreciation expense of \$53,681.

USING THE FOLLOWING INFORMATION FOR 24 & 25.

On January 1, 1998, Aaron, Inc. signs a 10-year noncancelable lease agreement to lease a storage building from the Frost Warehouse Company. Collectibility of lease payments is reasonably predictable and no important uncertainties surround the amount of costs yet to be incurred by the lessor. The following information pertains to this lease agreement.

- The agreement requires equal rental payments at the end of each year.
 - The fair value of the building on January 1, 1998 is \$600,000; however, the book value to Frost is \$500,000.
 - The building has an estimated economic life of 10 years, with no residual value. Aaron depreciates similar buildings on the straight-line method.
 - At the termination of the lease, the title to the building will be transferred to the lessee.
 - Aaron's incremental borrowing rate is 8% per year. The Frost Warehouse Co. set the annual rental to insure a 10% rate of return. The implicit rate of the lessor is known by Aaron, Inc.
 - The yearly rental payment includes \$2,000 of executory costs related to taxes on the property.
24. What is the amount of the minimum annual lease payment? (Rounded to the nearest dollar.)
- \$37,647.
 - \$95,647.
 - \$97,647.
 - \$99,647.
25. What is the amount of the total annual lease payment?
- \$37,647.
 - \$95,647.
 - \$97,647.
 - \$99,647.

二. 企業合併 - 購買法之會計處理 (20分)
(財務會計導則公報第二十五號)

(1.)

收購成本超過淨資產公平價值總額 (原條文第 6-(1)、9、17段)

民國 84 年 1 月 1 日, 亨亨公司以現金 \$1,400,000 收購梅子公司全部股份, 梅子公司依合併契約規定同時辦理解散, 合併當時梅子公司資產及負債之帳面價值與公平價值如下:

	帳面價值	公平價值
資 產		
銀行存款	\$ 5,000	\$ 5,000
應收帳款(淨額)	150,000	140,000
存 貨	200,000	250,000
土 地	50,000	100,000
建築物(淨額)	300,000	500,000
設備(淨額)	250,000	350,000
專 利 權	—	60,000
資產總額	<u>\$ 955,000</u>	<u>\$1,405,000</u>
負 債		
應付帳款	\$ 60,000	\$ 60,000
應付票據	150,000	135,000
其他負債	40,000	45,000
負債總額	<u>\$ 250,000</u>	<u>\$ 240,000</u>
淨 資 產	<u>\$ 705,000</u>	<u>\$1,165,000</u>

假設亨亨公司因此項合併而發生直接成本 \$8,000, 且以現金支付。則亨亨公司吸收合併梅子公司時之分錄 為 :

(背面仍有題目, 請繼續作答)

(2)

合併遞延貸項（負商譽）及與證券價格有關之或有價金
（原條文第 7、9、14、17、22 段）

述上例， 假設亨亨公司管理當局認為梅子公司之風險太高，故亨亨公司僅願發行面額 \$10 之普通股 9,600 股取得梅子公司之資產及負債總額，梅子公司依合併契約之規定同時辦理解散，亨亨公司發行新股之成本為 \$2,000，當時普通股市價每股 \$16，合併契約中並附帶或有條款，雙方達成協議，若兩年後，所發行股票未達每股市價 \$16，則亨亨公司願意支付現金彌補被收購公司股東之損失。故於此兩年期間，亨亨公司應將此種或有價金於財務報表中附註說明。1 月 1 日亨亨公司收購梅子公司時之分錄為何？

(3)

假設兩年後亨亨公司股票每股市價僅為 \$14，則亨亨公司對原梅子公司股東每股應彌補 \$2 損失，共需支付現金 \$19,200 (\$2 × 9,600)。此一金額應作為資本公積之減項，亦即減少收購日所發行證券之帳載金額。其分錄為何？

三. 申論題 (每題 10 分, 計 30 分).

1. 1998年4月美國商務部裁定美光公司控告台灣
半導體業者對美國傾銷 SRAM。因輸美 SRAM
將被課徵反傾銷稅。此項判決影響台灣
SRAM 產業發展甚巨。1998年10月美光
再度指控台灣傾銷 DRAM, 預計美國商
務部將於今年5月底作出裁決。一旦
本案成立, 將對台灣半導體的發展
產生重大衝擊。

基本上決定傾銷案是否成立之關鍵因素
為:

- 出口價格是否低於本國售價; 及
- 出口價格是否低於成本。

此一事件突顯會計人員除必須熟悉所
國的會計準則外, 更須具備國際視野。
(四) 試比較中美兩國在成本計算方面
有何主要差別, 並分別評估其合
理性。

2. 經過 1998 年之金融風暴後，國內多家上市公司，因為大股東利用美化財務報表的手段以達到原高財務操作的目的，最後發生經營危機而臨到下市的命運。

附件一為某上市公司之財務報表。試問：

(1) 公司可以使用那些方法達到美化財務報表的目的？

(2) 如何從該公司的財務報表中，看出其潛在危機？

3. 很多公司為激勵管理當局提高經營績效，而採取股票選擇權計劃。過去一般以認股計劃則採內在價值法 (INTRINSIC VALUE METHOD) 計算員工服務成本。而 FASB 第 123 號公報則鼓勵採用公平價值法 (FAIR VALUE METHOD)。

(1) 說明兩者之意義及支持與反對之理由。

(2) 假設股票選擇權之價值可依 BLACK & SCHOLES 之計價公式求得，其公式如下：

$$C = S N(d_1) - X e^{-rT} N(d_2)$$

其中：C 為選擇權之價值。

S 為選擇權授與日之股票價格。

X 為履約價格；

e^{-rT} 為以無風險利率 r 及到期時間 T 之折現率。

$N(d_1)$ 為標準常態分配函數之到 d_1 之累積機率密度分配函數。

$N(d_2)$ 為 " " " " 之到 d_2 之

假設選擇權授與日之股票價格為 \$50，
履約價格為 \$45。無風險年利年為 6%。
到期日為三個月後 (即 $e^{-rT} = 0.985$)。
結果出 $d_1 = 0.65$; $d_2 = 0.43$ 。

- (a) 請根據附註 = (標準狀態分配果權利率) 分別計算內在價值法和公平價值法之員工服務成本；及
- (b) 分別評論其持變反對之理由。

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附件 1-1

代碼	名稱	87年06月30日	%	86年06月30日	87年06月30日	%	86年06月30日	87年06月30日	%
111X	現金及約當現金 (註二、四)	51,491,327	12.48	\$199,059	2,871,873	24.04	2,378,163	31,500	26.88
1110	現金	126,547	1.06	643,118	3,155	0.03	7,273	0.10	0.49
1110	短期投資 (註二、五)	271,550	2.29	189,561	274,122	2.29	189,561	0.16	0.16
1120	應收票據 (註二、六)	205,973	1.72	46,474	21,871	0.18	220,456	2.92	2.42
1140	應收帳款 (減備抵壞帳 \$5,870)	104,975	0.88	238,032	2,871,873	24.04	2,378,163	31,500	26.88
1150	其他應收 (減備抵壞帳 \$5,870)	27,292	0.23	8,770	2,871,873	24.04	2,378,163	31,500	26.88
1160	應付帳款 (減備抵壞帳 \$5,870)	62,758	0.53	43,835	48,022	0.40	1,163	0.01	0.01
1190	其他應收 (減備抵壞帳 \$5,870)	48,022	0.40	1,163	48,022	0.40	1,163	0.01	0.01
1201	預付費用 (註二、九)	2,871,873	24.04	2,378,163	2,871,873	24.04	2,378,163	31,500	26.88
1250	預付費用 (註二、十)	3,155	0.03	7,273	3,155	0.03	7,273	0.10	0.49
1260	其他應收 (減備抵壞帳 \$5,870)	21,871	0.18	220,456	21,871	0.18	220,456	2.92	2.42
131X	小計	5,237,915	43.84	3,966,904	5,237,915	43.84	3,966,904	52.54	44.82
1415	資本及公積金	4,250,229	35.57	2,012,409	4,250,229	35.57	2,012,409	26.66	23.90
1410	資本	4,250,229	35.57	2,012,409	4,250,229	35.57	2,012,409	26.66	23.90
151X	固定資產 (註二、十四)	343,483	2.87	325,169	343,483	2.87	325,169	4.44	3.77
1510	土地	310,451	2.60	242,949	310,451	2.60	242,949	3.25	2.82
1521	房屋及設備	1,082,243	9.06	609,389	1,082,243	9.06	609,389	8.07	7.14
1531	遞延稅項	60,447	0.51	61,652	60,447	0.51	61,652	0.82	0.72
1551	其他資產	66,343	0.55	51,197	66,343	0.55	51,197	0.81	0.72
1561	其他資產	243,297	2.02	251,621	243,297	2.02	251,621	3.33	2.82
1622	其他資產	182,144	1.52	133,431	182,144	1.52	133,431	1.77	1.52
1681	其他資產	24,037	0.20	19,321	24,037	0.20	19,321	0.25	0.21
151X	小計	2,312,455	19.35	1,717,979	2,312,455	19.35	1,717,979	22.75	20.00
1510	土地	(549,689)	(4.60)	(525,450)	(549,689)	(4.60)	(525,450)	(6.96)	(6.14)
1510	房屋及設備	632,572	5.46	301,997	632,572	5.46	301,997	4.00	3.52
151X	固定資產	2,415,358	20.21	1,494,476	2,415,358	20.21	1,494,476	19.79	17.36
1810	其他資產	2,699	0.02	62,514	2,699	0.02	62,514	0.83	0.72
1820	其他資產	31,767	0.27	13,396	31,767	0.27	13,396	0.18	0.16
1860	遞延所得稅 (註二、八)	11,060	0.09	0	11,060	0.09	0	0.00	0.00
181X	小計	45,526	0.38	75,912	45,526	0.38	75,912	1.01	0.88
181X	資產總計	\$11,949,028	100.00	\$7,549,701	\$11,949,028	100.00	\$7,549,701	100.00	100.00

負責人:



經理人:



主辦會計:

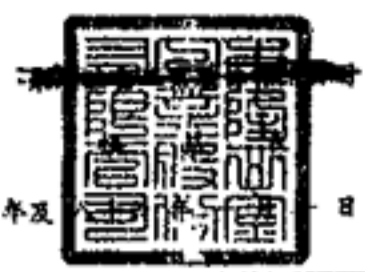


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中華民國八十七年及 日 至 六月 三十 日

單位：新台幣千元

附錄 1-2

代碼	項 目	87 年 上半年度	%	86 年 上半年度	%
4000	營業收入 (註二)				
4110	銷貨收入	\$1,111,198	98.70	\$1,102,067	98.06
4170	銷貨退回	(378)	(0.03)	(100)	(0.01)
4190	銷貨折讓	(703)	(0.06)	(502)	(0.04)
4800	其他營業收入	15,762	1.40	22,357	1.99
4000	營業收入合計 (註二)	1,125,879	100.00	1,123,822	100.00
5000	營業成本 (註二)				
5110	銷貨成本	(763,957)	(67.85)	(763,174)	(67.91)
5000	營業成本合計 (註二)	(763,957)	(67.85)	(763,174)	(67.91)
5910	營業毛利(毛損)	361,922	32.15	360,648	32.09
6000	營業費用 (註二)				
6100	推銷費用	(61,150)	(5.43)	(70,839)	(6.30)
6200	管理及總務費用	(112,673)	(10.01)	(116,047)	(10.33)
6300	研究發展費用	(46,011)	(4.09)	(40,155)	(3.57)
6900	營業淨利(淨損)	142,088	12.62	133,607	11.89
7100	營業外收入				
7110	利息收入	47,387	4.21	67,102	5.97
7120	投資收益	109,147	9.69	124,454	11.07
7130	處分固定資產利益	1,766	0.16	533	0.05
7140	處分投資利益	86,567	7.69	243,859	21.70
7160	兌換利益	28,157	2.50	0	0.00
7210	租金收入	3,682	0.33	536	0.05
7240	短期投資市價回升利益	43,729	3.88	32,465	2.89
7480	什項收入	12,067	1.07	1,091	0.10
7100	營業外收入合計	332,502	29.53	470,040	41.83
7500	營業外費用				
7510	利息費用	(99,667)	(8.85)	(111,575)	(9.93)
7550	存貨盤損	(1,308)	(0.12)	(5,359)	(0.48)
7560	兌換損失	0	0.00	(4,687)	(0.42)
7570	存貨跌價及呆滯損失	(4,000)	(0.35)	0	0.00
7880	什項支出	(478)	(0.04)	(12,500)	(1.11)
7500	營業外費用合計	(105,453)	(9.36)	(134,121)	(11.94)
7900	繼續營業部門稅前淨利(淨損)	369,137	32.79	469,526	41.78
8110	所得稅費用 (註二、廿八)	(16,878)	(1.50)	(61,275)	(5.45)
8900	繼續營業部門淨利(淨損)	352,259	31.29	408,251	36.33
9600	本期淨利(損)	\$352,259	31.29	\$408,251	36.33
9910	簡章每股盈餘(元)：(註廿九) 繼續營業部門淨利(淨損)	1.17		1.77	
9950	本期淨利(淨損)	\$1.17		\$1.77	

請參閱備附財報表附註

負責人：



經理人：



主冊會計：



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中華民國八十七年

六月三十日

單位：新台幣千元

項 目	86 年 度	86 年 上半年度
營業活動之現金流量		
本期純益(損)	\$352,259	\$408,251
調整項目：		
折舊費用	45,540	34,728
預付設備款減列損失		12,240
攤銷費用	2,968	1,317
固定資產轉售其他費用	319	0
短期投資市價回升利益	(43,729)	(28,668)
處分資產利益	(1,766)	(533)
存貨跌價損失	1,000	62
依權益法認列投資損益超過當年		
收到被投資公司現金股利部份	(102,283)	(114,379)
應收帳款(增加)減少	(144,838)	(23,799)
應收帳款(增加)減少	12,703	(79,552)
應收帳款-關係人(增加)減少	(27,292)	(8,553)
其他應收款(增加)減少	256,018	2,176
其他應收款-關係人(增加)減少	(56,637)	(1,163)
存貨(增加)減少	(307,356)	(561,877)
預付費用(增加)減少	222,267	0
預付款項(增加)減少	(274,122)	(79,882)
其他流動資產(增加)減少	16,855	(23,112)
遞延所得稅資產-非流動(增加)減少	(3,394)	10,702
應付帳款(增加)減少	(20,658)	3,784
應付帳款-關係人(增加)減少	131,059	(7)
應付帳款(增加)減少	32,953	(23,059)
應付帳款-關係人(增加)減少	(34,424)	(3,363)
應付所得稅(增加)減少	10,823	(16,310)
應付費用(增加)減少	(55,754)	9,794
其他應付款項-關係人(增加)減少	4,396	0
其他應付款項(增加)減少	43,491	0
預收款項(增加)減少	32,769	66,637
其他流動負債(增加)減少	3,845	25,544
遞延所得稅負債-非流動(增加)減少	0	25,944
營業活動之淨現金流入(流出)	100,110	(363,078)
投資活動之現金流量		
買入定期存款(增加)減少	(14,257)	1,757,972
短期投資增加	1,107,162	491,970
長期投資淨增加	(1,059,355)	(1,037,248)
出售固定資產價款	37,605	9,097
購入固定資產	(644,728)	(213,611)
存出保證金(增加)減少	148	(60,085)
遞延費用(增加)減少	(12,543)	(5,949)
投資活動之淨現金流入(流出)	(585,967)	942,146
理財活動之現金流量		
短期借款增加(減少)	716,947	308,688
應付短期票據增加(減少)	377,383	(1,634,374)
應付公司債增加(減少)	0	500,000
長期借款增加(減少)	50,000	0
存入保證金增加(減少)	255	570
支付董事酬勞	(31,663)	(24,889)
支付員工紅利	(13,853)	(15,656)
理財活動之淨現金流入(流出)	1,099,069	(865,561)
本期現金及約當現金增加(減少)數	613,212	(286,493)
期初現金及約當現金餘額	878,115	485,552
期末現金及約當現金餘額	\$1,491,327	\$199,059
現金流量資訊之補充揭露		
本期支付利息-不含資本化之利息	\$118,995	\$124,310
本期支付所得稅	\$3,535	\$52,498

附件 1-3

請參閱後附財務報表附註

負責人：



經理人：



主辦會計：



附件二

STATISTICAL TABLES 473

TABLE 1 NORMAL CURVE AREAS (Z VALUE TABLE)

z	.00	.01	.02	.03	.04	.05	.06	.07	.08	.09
0.0	.0000	.0040	.0080	.0120	.0160	.0199	.0239	.0279	.0319	.0359
0.1	.0398	.0438	.0478	.0517	.0557	.0596	.0636	.0675	.0714	.0753
0.2	.0793	.0832	.0871	.0910	.0948	.0987	.1026	.1064	.1103	.1141
0.3	.1179	.1217	.1255	.1293	.1331	.1368	.1406	.1443	.1480	.1517
0.4	.1554	.1591	.1628	.1664	.1700	.1736	.1772	.1808	.1844	.1879
0.5	.1915	.1950	.1985	.2019	.2054	.2088	.2123	.2157	.2190	.2224
0.6	.2257	.2291	.2324	.2357	.2389	.2422	.2454	.2486	.2517	.2549
0.7	.2580	.2611	.2642	.2673	.2704	.2734	.2764	.2794	.2823	.2852
0.8	.2881	.2910	.2939	.2967	.2995	.3023	.3051	.3078	.3106	.3133
0.9	.3159	.3186	.3212	.3238	.3264	.3289	.3315	.3340	.3365	.3389
1.0	.3413	.3438	.3461	.3485	.3508	.3531	.3554	.3577	.3599	.3621
1.1	.3643	.3665	.3686	.3708	.3729	.3749	.3770	.3790	.3810	.3830
1.2	.3849	.3869	.3888	.3907	.3925	.3944	.3962	.3980	.3997	.4015
1.3	.4032	.4049	.4066	.4082	.4099	.4115	.4131	.4147	.4162	.4177
1.4	.4192	.4207	.4222	.4236	.4251	.4265	.4279	.4292	.4306	.4319
1.5	.4332	.4345	.4357	.4370	.4382	.4394	.4406	.4418	.4429	.4441
1.6	.4452	.4463	.4474	.4484	.4495	.4505	.4515	.4525	.4535	.4545
1.7	.4554	.4564	.4573	.4582	.4591	.4599	.4608	.4616	.4625	.4633
1.8	.4641	.4649	.4656	.4664	.4671	.4678	.4686	.4693	.4699	.4706
1.9	.4713	.4719	.4726	.4732	.4738	.4744	.4750	.4756	.4761	.4767
2.0	.4772	.4778	.4783	.4788	.4793	.4798	.4803	.4808	.4812	.4817
2.1	.4821	.4826	.4830	.4834	.4838	.4842	.4846	.4850	.4854	.4857
2.2	.4861	.4864	.4868	.4871	.4875	.4878	.4881	.4884	.4887	.4890
2.3	.4893	.4896	.4898	.4901	.4904	.4906	.4909	.4911	.4913	.4916
2.4	.4918	.4920	.4922	.4925	.4927	.4929	.4931	.4932	.4934	.4936
2.5	.4938	.4940	.4941	.4943	.4945	.4946	.4948	.4949	.4951	.4952
2.6	.4953	.4955	.4956	.4957	.4959	.4960	.4961	.4962	.4963	.4964
2.7	.4965	.4966	.4967	.4968	.4969	.4970	.4971	.4972	.4973	.4974
2.8	.4974	.4975	.4976	.4977	.4977	.4978	.4979	.4979	.4980	.4981
2.9	.4981	.4982	.4982	.4983	.4984	.4984	.4985	.4985	.4986	.4986
3.0	.4987	.4987	.4987	.4988	.4988	.4989	.4989	.4989	.4990	.4990