1. 簡答題：

（1）何謂資產負債表外融資？試舉二例說明之。
（2）試簡述會計上所謂資產及負債的要件。
（3）酬勞性員工認股權計畫下之酬勞成本，其計算方式有公平市價法及內涵價值法，試說明其意義及計算方式。
（4）對於企業接受政府補助及接受他人的捐贈，我國公認會計原則規定應如何處理？

2. 下列為東方公司 92 年度發生的獨立事項：

（1）公司被控侵害他人專利權，對方請求賠償 $8,000,000。公司律師群研判極可能敗訴，賠償金額約在 $2,000,000 及 $5,000,000 之間。東方公司 92 年的財務報表於 93 年 3 月 1 日公布，法院於 93 年 3 月 20 日宣判東方公司應賠償對方 $4,500,000。
（2）東方公司於五年前赴海外開設製鞋工廠，92 年中因為當地政局不穩，民衆發生暴動，該工廠全部被燬，當地政府同意補償 $50,000,000，當時東方公司工廠的帳面價值為 $40,000,000，市場價值為 $80,000,000。
（3）東方公司之貨運卡車歷年來均向產物保險公司投保全險，自本年度起決定只保政府規定的最低第三人責任險，對自己車輛之損失則採用自保方法，每年將相當於向保險公司投保缴交的保費，作內「自保費用」，即記「自保準備」。
（4）西北公司於本年度向法院控告東方公司竊取該公司商業機密，造成嚴重損失，要求賠償 $50,000,000，東方公司的律師群判斷東方公司「有可能」需負賠償之責，惟金額難以合理估計。

請試：上列事項東方公司的會計處理方法。

3. 成安公司於數年前訂定確定給付之員工退休辦法，今年期初及期末基金提撥狀況調節表如下：

<table>
<thead>
<tr>
<th></th>
<th>期初</th>
<th>期末</th>
</tr>
</thead>
<tbody>
<tr>
<td>預計給付義務</td>
<td>$(200,000)</td>
<td>$(230,000)</td>
</tr>
<tr>
<td>基金資產公平價值</td>
<td>142,500</td>
<td>198,900</td>
</tr>
<tr>
<td>提撥狀況</td>
<td>(57,500)</td>
<td>(40,100)</td>
</tr>
<tr>
<td>未認列過渡性給付義務</td>
<td>30,000</td>
<td>27,000</td>
</tr>
<tr>
<td>退休金損（益）餘額</td>
<td>(25,000)</td>
<td>(24,500)</td>
</tr>
<tr>
<td>應計退休負債</td>
<td>$(52,500)</td>
<td>$(37,600)</td>
</tr>
</tbody>
</table>
成安公司今年認列退休金之分錄如下：

<table>
<thead>
<tr>
<th>項目</th>
<th>金額</th>
</tr>
</thead>
<tbody>
<tr>
<td>退休金成本</td>
<td>30,100</td>
</tr>
<tr>
<td>應計退休金負債</td>
<td>14,900</td>
</tr>
<tr>
<td>現 金</td>
<td>45,000</td>
</tr>
</tbody>
</table>

今年內成安公司並未支付任何退休金，結算假設亦未改變，預期報酬率資本費用率，且服務成本為利息成本之95%。

試作：計算今年度：（1）基金資產報酬率（2）折現率（3）服務成本，（4）利息成本。

4. William Bradford Company purchased land for use as its corporate headquarter. A small factory that was on the land when it was purchased was torn down before construction of the office building began. Furthermore, a substantial amount of rock blasting and removal had to be done to the site before construction of the building foundation began. Because the office building was set back on the land far from the public road, Bradford Company had the contractor construct a paved road that led from the public road to the parking lot of the office building.

Three years after the office building was occupied, Bradford Company added four stories to the office building. The four stories had an estimated useful life of 5 years more than remaining estimated useful life of the original office building.

Ten years later the land and building were sold at an amount more than their net book value, and Bradford Company had a new office building constructed in another state for use as its new corporate headquarters.

**Instructions:** (20%)

(a) Which of the expenditures above should be capitalized? How should each be depreciated or amortized? Discuss the rationale for your answers.

(b) How would the sale of the land and building be accounted for? Include in your answer an explanation of how to determine the net book value at the date of sale. Discuss the rationale for your answer.

5. Billy Williams, Sheffield Corporation’s controller, is concerned that net income may be lower this year. He is afraid upper-level management might recommend cost reductions by laying off accounting staff, including him.
Williams knows that depreciation is a major expense for Sheffield. The company currently uses the double-declining balance method for both financial reporting and tax purposes, and he’s thinking of a change to the straight-line method. That, of course, would require a cumulative-effect adjustment since it is a change in accounting principle and would be reported separately in the income statement. He doesn’t want to highlight the method of increasing income in this manner. He thinks, "Why don’t I increase the estimated useful lives and the salvage values? That will decrease depreciation expense and since the changes are accounted for prospectively, they will not be disclosed in the income statement. I may be able to save my job and those of my staff."

Instructions: (16%)

Answer the following questions.
(a) Who are the stakeholders in this situation?
(b) What are the ethical issues involved?
(c) What should Williams do?

6. Phil Mickelson Company operates several plants at which limestone is processed into quicklime and hydrated lime. The Eagle Ridge plant, where most of the equipment was installed many years ago, continually deposits a dusty white substance over the surrounding countryside. Citing the unsanitary condition of the neighboring community of Scales Mound, the pollution of the Galena River, and the high incidence of lung disease among workers at Eagle Ridge, the state’s Pollution Control Agency has ordered the installation air pollution control equipment. Also, the Agency has assessed a substantial penalty, which will be used to clean up Scales Mound.

After considering the costs involved (which could not have been reasonably estimated prior to the Agency’s action), Phil Mickelson Company decides to comply with the Agency’s orders, the alternative being to cease operations at Eagle Ridge at the end of the current fiscal year. The officers of Mickelson agree that the air pollution control equipment should be capitalized and depreciated over its useful life, but they disagree over the period(s) to which the penalty should be charged.

Instructions: (16%)

Discuss the conceptual merits and reporting requirements of accounting for the penalty in each of the following ways.
(a) As a charge to the current period.
(b) As a correction of prior periods.
(c) As a capitalizable item to be amortized over future periods.