

啟芳【WT006-2 會資丙檢術科超易通】修訂對照表

說明：因應勞動部公告更新試題內容(108/7/1 起報檢者適用)

參考連結：<https://techbank.wdasec.gov.tw/owInform/DLowFile/149023B12.pdf>

| 試題編號 | 頁碼 | 題號 | 原內容 | 修訂後內容 | | | | | | | | | | | | | | | | | | | | |
|-----------------|--------------|--------|--|-------------------------------------|--------|-------------|--------------|----|--------|------|---------|--|-------|---|-----|-------|-----------------|--------|-----------------|---------|-----------------|--------------|------|-------|
| 全部題組 | | 一 | 備抵 呆帳 －應收帳款 | 備抵 損失 －應收帳款 | | | | | | | | | | | | | | | | | | | | |
| 103302 | 55 | 一 | <table border="1"> <tr> <td>捐贈</td> <td>5,450</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>利息費用</td> <td>5,600</td> </tr> </table> | 捐贈 | 5,450 | 呆帳損失 | | 折舊 | | 各項攤提 | | 利息費用 | 5,600 | <table border="1"> <tr> <td>捐贈</td> <td>5,450</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td>5,600</td> </tr> </table> | 捐贈 | 5,450 | 折舊 | | 各項攤提 | | 預期信用減損損失 | | 利息費用 | 5,600 |
| | 捐贈 | 5,450 | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 5,600 | | | | | | | | | | | | | | | | | | | | | | | |
| 捐贈 | 5,450 | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 5,600 | | | | | | | | | | | | | | | | | | | | | | | |
| | 56,58 | 二 | 9. 依應收帳款餘額計提2%之備抵 呆帳 。 | 9. 依應收帳款餘額計提2%之備抵 損失 。 | | | | | | | | | | | | | | | | | | | | |
| 103304 | 69 | 一 | <table border="1"> <tr> <td>交際費</td> <td>45,600</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>利息費用</td> <td>112,000</td> </tr> </table> | 交際費 | 45,600 | 呆帳損失 | | 折舊 | | 利息費用 | 112,000 | <table border="1"> <tr> <td>交際費</td> <td>45,600</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td>112,000</td> </tr> </table> | 交際費 | 45,600 | 折舊 | | 預期信用減損損失 | | 利息費用 | 112,000 | | | | |
| | 交際費 | 45,600 | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 112,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 交際費 | 45,600 | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 112,000 | | | | | | | | | | | | | | | | | | | | | | | |
| | 69,71 | 二 | 10. 採備抵法，依應收帳款餘額計提1%之備抵 呆帳 。 | 10. 採備抵法，依應收帳款餘額計提1%之備抵 損失 。 | | | | | | | | | | | | | | | | | | | | |
| 103306 | 81 | 一 | <table border="1"> <tr> <td>保險費</td> <td>18,000</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>佣金支出</td> <td>9,000</td> </tr> </table> <p>2. 經查證自去年底依應收帳款1%提列為備抵呆帳之後，本公司未曾沖銷任何客戶壞帳；另累積盈虧項目為歷年累積虧損之餘額。</p> | 保險費 | 18,000 | 呆帳損失 | | 折舊 | | 佣金支出 | 9,000 | <table border="1"> <tr> <td>保險費</td> <td>18,000</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>佣金支出</td> <td>9,000</td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> </table> <p>2. 經查證自去年底依應收帳款1%提列為備抵損失之後，本公司未曾沖銷任何客戶壞帳；另累積盈虧項目為歷年累積虧損之餘額。</p> | 保險費 | 18,000 | 折舊 | | 佣金支出 | 9,000 | 預期信用減損損失 | | | | | |
| | 保險費 | 18,000 | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 佣金支出 | 9,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 保險費 | 18,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 佣金支出 | 9,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 81,83 | 二 | 8. 依應收帳款餘額計提1%之備抵 呆帳 。 | 8. 依應收帳款餘額計提1%之備抵 損失 。 | | | | | | | | | | | | | | | | | | | | |
| 103308 | 93 | 一 | <table border="1"> <tr> <td>郵電費</td> <td>3,000</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>利息費用</td> <td></td> </tr> </table> | 郵電費 | 3,000 | 呆帳損失 | | 折舊 | | 利息費用 | | <table border="1"> <tr> <td>郵電費</td> <td>3,000</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td></td> </tr> </table> | 郵電費 | 3,000 | 折舊 | | 預期信用減損損失 | | 利息費用 | | | | | |
| | 郵電費 | 3,000 | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | | | | | | | | | | | | | | | | | | | | | | | | |
| 郵電費 | 3,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 93~94 | 二 | 1. 按應收帳款餘額計提1%之 呆帳 。 | 1. 按應收帳款餘額計提1%之 備抵損失 。 | | | | | | | | | | | | | | | | | | | | |
| 103309 | 99 | 一 | <table border="1"> <tr> <td>交際費</td> <td>800</td> </tr> <tr> <td>呆帳損失</td> <td>1,234</td> </tr> <tr> <td>折舊</td> <td>20,000</td> </tr> <tr> <td>職工福利</td> <td>2,000</td> </tr> <tr> <td>利息費用</td> <td>678</td> </tr> </table> | 交際費 | 800 | 呆帳損失 | 1,234 | 折舊 | 20,000 | 職工福利 | 2,000 | 利息費用 | 678 | <table border="1"> <tr> <td>交際費</td> <td>800</td> </tr> <tr> <td>折舊</td> <td>20,000</td> </tr> <tr> <td>職工福利</td> <td>2,000</td> </tr> <tr> <td>預期信用減損損失</td> <td>1,234</td> </tr> <tr> <td>利息費用</td> <td>678</td> </tr> </table> | 交際費 | 800 | 折舊 | 20,000 | 職工福利 | 2,000 | 預期信用減損損失 | 1,234 | 利息費用 | 678 |
| 交際費 | 800 | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | 1,234 | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | 20,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 職工福利 | 2,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 678 | | | | | | | | | | | | | | | | | | | | | | | |
| 交際費 | 800 | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | 20,000 | | | | | | | | | | | | | | | | | | | | | | | |
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| 預期信用減損損失 | 1,234 | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 678 | | | | | | | | | | | | | | | | | | | | | | | |

| 試題編號 | 頁碼 | 題號 | 原內容 | 修訂後內容 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------|---------|--|---|------------|---------|---|---------------------|---------|--------|------|--|----|--|------|-------|------|--------|--|-----------|--|---------------------|---------|-------|-------|-----|--------|------|-------|----------|-------|------|--------|----------|--|------|--------|
| 103310 | 104~105 | 一 | <table border="1"> <tr><td>持有供交易金融資產</td><td></td></tr> <tr><td>：</td><td></td></tr> <tr><td>交際費</td><td>3,868</td></tr> <tr><td>呆帳損失</td><td></td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>職工福利</td><td>3,457</td></tr> <tr><td>書報雜誌</td><td>12,000</td></tr> <tr><td>利息費用</td><td>1,357</td></tr> </table> | 持有供交易金融資產 | | ： | | 交際費 | 3,868 | 呆帳損失 | | 折舊 | | 職工福利 | 3,457 | 書報雜誌 | 12,000 | 利息費用 | 1,357 | <table border="1"> <tr><td>指定為透過損益按公允價值衡量之金融資產</td><td></td></tr> <tr><td>：</td><td></td></tr> <tr><td>交際費</td><td>3,868</td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>職工福利</td><td>3,457</td></tr> <tr><td>書報雜誌</td><td>12,000</td></tr> <tr><td>預期信用減損損失</td><td></td></tr> <tr><td>利息費用</td><td>1,357</td></tr> </table> | 指定為透過損益按公允價值衡量之金融資產 | | ： | | 交際費 | 3,868 | 折舊 | | 職工福利 | 3,457 | 書報雜誌 | 12,000 | 預期信用減損損失 | | 利息費用 | 1,357 |
| | | | 持有供交易金融資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 交際費 | 3,868 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 職工福利 | 3,457 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 書報雜誌 | 12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 1,357 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 指定為透過損益按公允價值衡量之金融資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 交際費 | 3,868 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 職工福利 | 3,457 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 書報雜誌 | 12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 1,357 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 105,107 | 二 | 07日 以每股\$103.5之價格購入欣欣公司股票1,000股作為持有供交易金融資產短期之股權投資。 | 07日 以每股\$103.5之價格購入欣欣公司股票1,000股作為指定為透過損益按公允價值衡量之金融資產之股權投資。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 106,108 | 二 | 8. 依應收帳款餘額之1%提列呆帳損失。 | 8. 依應收帳款餘額之1%提列備抵損失。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103312 | 118~119 | 一 | <table border="1"> <tr><td>備抵呆帳－應收票據</td><td></td></tr> <tr><td>：</td><td></td></tr> <tr><td>水電瓦斯費</td><td>8,500</td></tr> <tr><td>呆帳損失</td><td></td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>其他費用</td><td>6,800</td></tr> <tr><td>利息費用</td><td></td></tr> </table> | 備抵呆帳－應收票據 | | ： | | 水電瓦斯費 | 8,500 | 呆帳損失 | | 折舊 | | 其他費用 | 6,800 | 利息費用 | | <table border="1"> <tr><td>備抵損失－應收票據</td><td></td></tr> <tr><td>：</td><td></td></tr> <tr><td>水電瓦斯費</td><td>8,500</td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>其他費用</td><td>6,800</td></tr> <tr><td>預期信用減損損失</td><td></td></tr> <tr><td>利息費用</td><td></td></tr> </table> | 備抵損失－應收票據 | | ： | | 水電瓦斯費 | 8,500 | 折舊 | | 其他費用 | 6,800 | 預期信用減損損失 | | 利息費用 | | | | | |
| | | | 備抵呆帳－應收票據 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 水電瓦斯費 | 8,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 6,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 備抵損失－應收票據 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 水電瓦斯費 | 8,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 6,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 120,122 | 二 | 7. 依應收票據及應收帳款餘額計提1%備抵呆帳。 | 7. 依應收票據及應收帳款餘額計提1%備抵損失。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103314 | 132~133 | 一 | <table border="1"> <tr><td>備抵呆帳－應收票據</td><td></td></tr> <tr><td>：</td><td></td></tr> <tr><td>廣告費</td><td></td></tr> <tr><td>呆帳損失</td><td></td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>各項攤提</td><td></td></tr> <tr><td>利息費用</td><td>68,000</td></tr> </table> | 備抵呆帳－應收票據 | | ： | | 廣告費 | | 呆帳損失 | | 折舊 | | 各項攤提 | | 利息費用 | 68,000 | <table border="1"> <tr><td>備抵損失－應收票據</td><td></td></tr> <tr><td>：</td><td></td></tr> <tr><td>廣告費</td><td></td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>各項攤提</td><td></td></tr> <tr><td>預期信用減損損失</td><td></td></tr> <tr><td>利息費用</td><td>68,000</td></tr> </table> | 備抵損失－應收票據 | | ： | | 廣告費 | | 折舊 | | 各項攤提 | | 預期信用減損損失 | | 利息費用 | 68,000 | | | | |
| | | | 備抵呆帳－應收票據 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 廣告費 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 68,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 備抵損失－應收票據 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 廣告費 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 68,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 134,136 | 二 | 6. 依應收票據及應收帳款餘額計提1%之備抵呆帳。 | 6. 依應收票據及應收帳款餘額計提1%之備抵損失。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103315 | 140 | 一 | <table border="1"> <tr><td>持有供交易之金融資產</td><td>381,500</td></tr> </table> | 持有供交易之金融資產 | 381,500 | <table border="1"> <tr><td>指定為透過損益按公允價值衡量之金融資產</td><td>381,500</td></tr> </table> | 指定為透過損益按公允價值衡量之金融資產 | 381,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 持有供交易之金融資產 | 381,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 指定為透過損益按公允價值衡量之金融資產 | 381,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103316 | 146~147 | 一 | <table border="1"> <tr><td>持有供交易之金融資產</td><td>580,000</td></tr> <tr><td>：</td><td></td></tr> <tr><td>捐贈</td><td>50,000</td></tr> <tr><td>呆帳損失</td><td></td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>各項攤提</td><td></td></tr> <tr><td>其他費用</td><td>21,150</td></tr> <tr><td>利息費用</td><td>60,000</td></tr> </table> | 持有供交易之金融資產 | 580,000 | ： | | 捐贈 | 50,000 | 呆帳損失 | | 折舊 | | 各項攤提 | | 其他費用 | 21,150 | 利息費用 | 60,000 | <table border="1"> <tr><td>指定為透過損益按公允價值衡量之金融資產</td><td>580,000</td></tr> <tr><td>：</td><td></td></tr> <tr><td>捐贈</td><td>50,000</td></tr> <tr><td>折舊</td><td></td></tr> <tr><td>各項攤提</td><td></td></tr> <tr><td>其他費用</td><td>21,150</td></tr> <tr><td>預期信用減損損失</td><td></td></tr> <tr><td>利息費用</td><td>60,000</td></tr> </table> | 指定為透過損益按公允價值衡量之金融資產 | 580,000 | ： | | 捐贈 | 50,000 | 折舊 | | 各項攤提 | | 其他費用 | 21,150 | 預期信用減損損失 | | 利息費用 | 60,000 |
| | | | 持有供交易之金融資產 | 580,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 捐贈 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 21,150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 指定為透過損益按公允價值衡量之金融資產 | 580,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 捐贈 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 21,150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 試題編號 | 頁碼 | 題號 | 原內容 | 修訂後內容 | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|------------------|---|--|----------------------------------|-------------|------------------|----|--------|------|-------|---|--|--------|---|--------|--|-----------------|------|-------|--------|-----------------|--|------|--------|-----------------|--|------|--------|
| | 148,150 | 二 | 7.商店按期末應收帳款餘額之1%提列 呆帳 。 | 7.商店按期末應收帳款餘額之1%提列 備抵損失 。 | | | | | | | | | | | | | | | | | | | | | | | | |
| 103318 | 161 | 一 | <table border="1"> <tr> <td>保險費</td> <td>5,000</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>其他損失</td> <td></td> </tr> </table> | 保險費 | 5,000 | 呆帳損失 | | 折舊 | | 其他損失 | | <table border="1"> <tr> <td>保險費</td> <td>5,000</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>其他損失</td> <td></td> </tr> </table> | 保險費 | 5,000 | 折舊 | | 預期信用減損損失 | | 其他損失 | | | | | | | | | |
| | | | 保險費 | 5,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 保險費 | 5,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 161,163,165 | 二 | 5.調整項目 (1) 呆帳 | 5.調整項目 (1) 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 162,164 | 二 | <table border="1"> <tr> <td>保險費</td> <td>3,000</td> </tr> <tr> <td>呆帳損失</td> <td>2,000</td> </tr> <tr> <td>折舊</td> <td>70,000</td> </tr> <tr> <td>其他損失</td> <td>1,000</td> </tr> </table> | 保險費 | 3,000 | 呆帳損失 | 2,000 | 折舊 | 70,000 | 其他損失 | 1,000 | <table border="1"> <tr> <td>保險費</td> <td>3,000</td> </tr> <tr> <td>折舊</td> <td>70,000</td> </tr> <tr> <td>預期信用減損損失</td> <td>2,000</td> </tr> <tr> <td>其他損失</td> <td>1,000</td> </tr> </table> | 保險費 | 3,000 | 折舊 | 70,000 | 預期信用減損損失 | 2,000 | 其他損失 | 1,000 | | | | | | | | | |
| 保險費 | 3,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | 2,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他損失 | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 保險費 | 3,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | 2,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他損失 | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103320 | 177 | 一 | <table border="1"> <tr> <td>水電瓦斯費</td> <td>17,000</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>利息費用</td> <td>4,800</td> </tr> </table> | 水電瓦斯費 | 17,000 | 呆帳損失 | | 折舊 | | 各項攤提 | | 利息費用 | 4,800 | <table border="1"> <tr> <td>水電瓦斯費</td> <td>17,000</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td>4,800</td> </tr> </table> | 水電瓦斯費 | 17,000 | 折舊 | | 各項攤提 | | 預期信用減損損失 | | 利息費用 | 4,800 | | | | |
| | | | 水電瓦斯費 | 17,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 4,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 水電瓦斯費 | 17,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 4,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 178,180 | 二 | 9.按應收帳款餘額2%計提 呆帳 。 | 9.按應收帳款餘額2%計提 備抵損失 。 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103322 | 191 | 一 | <table border="1"> <tr> <td>保險費</td> <td></td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>其他費用</td> <td>3,000</td> </tr> <tr> <td>利息費用</td> <td>10,000</td> </tr> </table> | 保險費 | | 呆帳損失 | | 折舊 | | 各項攤提 | | 其他費用 | 3,000 | 利息費用 | 10,000 | <table border="1"> <tr> <td>保險費</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>其他費用</td> <td>3,000</td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td>10,000</td> </tr> </table> | 保險費 | | 折舊 | | 各項攤提 | | 其他費用 | 3,000 | 預期信用減損損失 | | 利息費用 | 10,000 |
| | | | 保險費 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 3,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 10,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 保險費 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 3,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 10,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 192,195 | 二 | 9.依應收帳款餘額計提3%之備抵 呆帳 。 | 9.依應收帳款餘額計提3%之備抵 損失 。 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103324 | 205 | 一 | <table border="1"> <tr> <td>捐贈</td> <td>10,000</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>利息費用</td> <td>36,000</td> </tr> </table> | 捐贈 | 10,000 | 呆帳損失 | | 折舊 | | 各項攤提 | | 利息費用 | 36,000 | <table border="1"> <tr> <td>捐贈</td> <td>10,000</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>各項攤提</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td>36,000</td> </tr> </table> | 捐贈 | 10,000 | 折舊 | | 各項攤提 | | 預期信用減損損失 | | 利息費用 | 36,000 | | | | |
| | | | 捐贈 | 10,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 36,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 捐贈 | 10,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 各項攤提 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 36,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 206,208 | 二 | 9.期末依應收帳款餘額計提 呆帳 1%。 | 9.期末依應收帳款餘額計提 備抵損失 1%。 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103326 | 217 | 一 | <table border="1"> <tr> <td>職工福利</td> <td>21,000</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>利息費用</td> <td>48,000</td> </tr> </table> | 職工福利 | 21,000 | 呆帳損失 | | 折舊 | | 利息費用 | 48,000 | <table border="1"> <tr> <td>職工福利</td> <td>21,000</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td>48,000</td> </tr> </table> | 職工福利 | 21,000 | 折舊 | | 預期信用減損損失 | | 利息費用 | 48,000 | | | | | | | | |
| | | | 職工福利 | 21,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 48,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 職工福利 | 21,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | 48,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 218,220 | 二 | 9.依期末應收帳款餘額計提 呆帳 1% | 9.依期末應收帳款餘額計提 備抵損失 1% | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103328 | 230 | 一 | <table border="1"> <tr> <td>捐贈</td> <td>29,200</td> </tr> <tr> <td>呆帳損失</td> <td></td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>其他費用</td> <td></td> </tr> <tr> <td>利息費用</td> <td></td> </tr> </table> | 捐贈 | 29,200 | 呆帳損失 | | 折舊 | | 其他費用 | | 利息費用 | | <table border="1"> <tr> <td>捐贈</td> <td>29,200</td> </tr> <tr> <td>折舊</td> <td></td> </tr> <tr> <td>其他費用</td> <td></td> </tr> <tr> <td>預期信用減損損失</td> <td></td> </tr> <tr> <td>利息費用</td> <td></td> </tr> </table> | 捐贈 | 29,200 | 折舊 | | 其他費用 | | 預期信用減損損失 | | 利息費用 | | | | | |
| | | | 捐贈 | 29,200 | | | | | | | | | | | | | | | | | | | | | | | | |
| 呆帳損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 捐贈 | 29,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 預期信用減損損失 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 試題編號 | 頁碼 | 題號 | 原內容 | 修訂後內容 | | |
|---------|---------|--|--------------------------------|----------------------------------|-----------------|---------|
| 103328 | 231,234 | 二 | 9. 期末按應收帳款餘額，計提1%的 呆帳 。 | 9. 期末按應收帳款餘額，計提1%的 備抵損失 。 | | |
| 103330 | 243 | 一 | 佣金支出 | 114,475 | 佣金支出 | 114,475 |
| | | | 呆帳損失 | | 折舊 | |
| | | | 折舊 | | 各項攤提 | |
| | | | 各項攤提 | | 預期信用減損損失 | |
| | | | 利息費用 | 102,000 | 利息費用 | 102,000 |
| 244,246 | 二 | 5. 呆帳 依應收帳款餘額計提1%備抵 呆帳 。 | 5. 依應收帳款餘額計提1%備抵 損失 。 | | | |

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說明：因應勞動部公告更新試題內容(108/7/1 起報檢者適用)

| 分錄解析 | | | |
|---------------|----------------|---|---|
| 試題編號(頁碼) | | 原內容 | 修訂後內容 |
| 103302 (P.8) | 103320 (P.109) | | |
| 103304 (P.18) | 103322 (P.119) | | |
| 103306 (P.29) | 103324 (P.128) | | |
| 103308 (P.39) | 103326 (P.140) | 呆帳 損失 | 預期信用減損 損失 |
| 103310 (P.50) | 103328 (P.151) | 備抵 呆帳 —應收帳款 | 備抵 損失 —應收帳款 |
| 103316 (P.88) | 103330 (P.161) | | |
| 103318 (P.98) | | | |
| 103309 (P.44) | | 12. 5/25 備抵 呆帳 —應收帳款 應收帳款 | 12. 5/25 備抵 損失 —應收帳款 應收帳款 |
| 103310 (P.49) | | 1. 12/5 應收帳款 備抵 呆帳 —應收帳款 現金 應收帳款 | 1. 12/5 應收帳款 備抵 損失 —應收帳款 現金 應收帳款 |
| | | 2. 12/7 持有供交易 金融資產 現金 | 2. 12/7 指定為透過損益按公允價值衡量之 金融資產 現金 |
| 103312(P.61) | | 呆帳 損失 | 預期信用減損 損失 |
| 103314(P.72) | | 備抵 呆帳 —應收票據 備抵 呆帳 —應收帳款 | 備抵 損失 —應收票據 備抵 損失 —應收帳款 |

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