**前言**

編訂本資源是為教師提供分層課業例子以作參考，資源的內容並不包括所有學習情境。教師宜按學生不同的學習需要作適當的調適。

分層課業三：合夥會計

初階課業 – 題目

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | | |
| 艾先生和貝小姐經營合夥多年，損益按3：2比率分配。合夥協議包括下列條款： | | | | | | | |
| (1) | 資本利息按每年5%計算。 | | | | | | |
| (2) | 艾先生可享有年薪$36,000。 | | | | | | |
| (3) | 合夥人的提用利息按每年10%計算。 | | | | | | |
|  | | | | | | | |
| 2019年12月31日，艾先生退夥，同日簡小姐加入成為新合夥人。在新合夥內，損益平均分配。 | | | | | | | |
| 2019年12月31日的試算表編製如下： | | | | | | | |
|  | | | | | 借方 | | 貸方 | |
|  | | | | | $ | | $ | |
| 機器 | | | | | 250,000 | |  | |
| 累積折舊 – 機器 | | |  | |  | | 97,000 | |
| 汽車 | | | | | 160,000 | |  | |
| 累積折舊 – 汽車 | | |  | |  | | 83,500 | |
| 存貨，2019年12月31日 | | | | | 200,000 | |  | |
| 應收貨款 | | | | | 69,000 | |  | |
| 銀行存款 | | | | |  | | 127,000 | |
| 資本帳 | | * 艾先生 | | |  | | 180,000 | |
|  | | * 貝小姐 | | |  | | 120,000 | |
| 往來帳 | | * 艾先生 | | | 5,000 | |  | |
|  | | * 貝小姐 | | |  | | 8,000 | |
| 提用 | | * 貝小姐 (於2019年8月1日提取) | | | 30,000 | |  | |
| 薪金 | | * 艾先生 | | | 35,000 | |  | |
| 應付貨款 | | | | |  | | 38,000 | |
| 本年度淨利 | | | | |  | | 95,500 | |
|  | | | | | 749,000 | | 749,000 | |
|  | | | |  | |  | |

|  |  |
| --- | --- |
| **作業要求：** | |
| (a) | 編製合夥截至2019年12月31日止年度的盈利分撥帳。 (4 分) |
|  | |

在2019年12月31日艾先生退出合夥和簡小姐加入合夥時，合夥人同意以下條款：

|  |  |  |  |
| --- | --- | --- | --- |
| (i) | | 合夥尚欠艾先生的款項會轉為貸款，並於2023年償還。 | |
| (ii) | | 簡小姐以支票形式投入$300,000現金作為資本。 | |
| (iii) | | 機器與汽車於2020年1月1日分別計值為$108,000和$82,000。 | |
| (iv) | | 作出4%呆帳準備。 | |
| (v) | | 商譽計值為$120,000，帳冊內不設商譽帳。 | |
|  | |  | |
| **作業要求：** | | | |
| (b) | 編製下列帳戶以記錄合夥的變動： | | |
|  | (i) | | 重估帳 |
|  | (ii) | | 多欄式資本帳 (8分) |
| (c) | 為新合夥編製於2020年1月1日的財務狀況表 。 (8分) | | |

(總分：20分)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 分層課業三：合夥會計  初階課業 – 工作紙 | | | | | | |
| (a) | 解說筆記：合夥的盈利分撥帳 | | | | | | |
|  | 編製盈利分撥帳的目的，是在合夥人按損益分配比率進行分攤前調整淨利／淨損失。   * 調整項目包括提用利息、資本利息和合夥人薪金。 | | | | | | |
|  |  | | | | | | |
|  | 艾先生和貝小姐  截至2019年12月31日止年度的盈利分撥帳 | | | | | | |
|  |  | | | |  | $ | $ |
|  | 淨利 | | | |  |  |  |
|  | 加： | 提用利息 – 貝小姐 *(步驟1)* | | |  |  |  |
|  |  |  | | |  |  |  |
|  | 減： | 資本利息 *(步驟 2)* | | |  |  |
|  |  | - 艾先生 | | |  |  |
|  |  | - 貝小姐 | | |  |  |  |
|  |  | 合夥人薪金 – 艾先生 *(步驟 3)* | | |  |  |  |
|  |  |  | | |  |  | 45,750 |
|  |  |  | | |  |  |  |
|  | 利潤分攤： | | | |  |  |
|  | 艾先生 | | *(3/5)* |  |  |  |  |
|  | 貝小姐 | | *(2/5)* |  |  |  |  |
|  |  | |  |  |  |  | 45,750 |
|  |  | | | |  |  |  |

步驟1：

企業按提用額，向合夥人收取按月計算的利息：

= 提用額 × 利率 ÷ 12個月 × 提用的月份數目

提用利息 – 貝小姐

= $\_\_\_\_\_\_\_\_\_\_\_ × \_\_\_\_\_\_\_% ÷ 12個月 × \_\_\_\_\_\_\_ 個月

= $\_\_\_\_\_\_\_\_\_\_\_

步驟2：

企業按資本帳的期初結餘計算須向合夥人支付的利息：

= 資本帳的期初結餘 × 利率

資本利息 – 艾先生

= $\_\_\_\_\_\_\_\_\_\_\_ × \_\_\_\_\_\_\_%

= $\_\_\_\_\_\_\_\_\_\_\_

資本利息 – 貝小姐

= $\_\_\_\_\_\_\_\_\_\_\_ × \_\_\_\_\_\_\_%

= $\_\_\_\_\_\_\_\_\_\_\_

步驟 3：

企業向為其工作的合夥人支付薪金。

= 本財政年度產生的金額

= $\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (bi) | 解說筆記：重估帳  透過重估程序，資產的公允價值會反映在帳冊上。合夥會開設重估帳戶以記錄重估利潤或損失。   * 重估帳累計利潤／損失會按舊損益分配比率由合夥人分攤，及過帳至資本帳。   重估利潤記錄在貸方  重估損失記錄在借方 | | | |
| 重估帳 | | | |
|  | $ |  | $ |
| 機器\* |  | 汽車\*\* |  |
| 呆帳準備 (iv) |  | 資本 - 艾先生 |  |
| ($\_\_\_\_\_\_\_\_\_\_\_×\_\_\_\_\_\_) |  | * 貝小姐 |  |
|  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| \* 假如帳面淨值 > 重估值，便會出現重估損失： | | | | | | | |
|  | | | | | | $ | | |
|  | 機器的帳面淨值  ($\_\_\_\_\_\_\_\_\_ - $\_\_\_\_\_\_\_\_\_) | | | | | |  | |
|  | 機器的重估值 | | | | |  | | |  | |
|  | 機器的重估損失 | | | | |  | | |
|  | | |  |  |  | | | | |
| \*\*假如重估值 > 帳面淨值，便會出現重估利潤： | | | | | | | |
|  | | | | | | $ | | |
|  | | 汽車的重估值 | | | |  | | |
|  | | 汽車的帳面淨值  ($\_\_\_\_\_\_\_\_\_\_\_\_\_ - $\_\_\_\_\_\_\_\_\_\_\_\_\_) | | | |  | | |  | |
|  | | 汽車的重估利潤 | | | |  | | |
|  | | | | |
|  | | | | |
|  |
|  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (bii) | 資本帳 | | | | | | | | | | |
|  | |  | 艾先生 | 貝小姐 | 簡小姐 |  | 艾先生 | 貝小姐 | 簡小姐 | |
|  | |  | $ | $ | $ |  | $ | $ | $ | |
|  | | 商譽 \* | ------- |  |  | 承上結餘 |  |  | ------- | |
|  | | 重估 – 損失 |  |  | ------- | 銀行存款 | ------- | ------- | |
|  | | 貸款 – 艾先生\*\*\* |  | ------- | ------- | 商譽\* |  | ------- | | | | |
|  | | 餘額轉下 | ------- |  |  | 往來 \*\* |  | ------- | ------- | |
|  | |  | 284,450 | 168,000 | 300,000 |  | 284,450 | 168,000 | 300,000 | |
|  | |  |  |  |  |  |  |  |  | |

\* 商譽調整

步驟1： 艾先生和貝小姐按舊損益分配比率 (3:2) 分攤的商譽

借記 商譽 $120,000

貸記 資本 – 艾先生 $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

貸記 資本 – 貝小姐 $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

步驟 2：貝小姐和簡小姐按新損益分配比率 (1:1) 分攤的商譽

借記 資本 – 貝小姐 $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

借記 資本 – 簡小姐 $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

貸記 商譽 $120,000

\*\* 把退出的合夥人往來帳餘額轉移至其資本帳。試編製艾先生的往來帳計算餘額。

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 - 艾先生 | | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  | |  | | | $ | | |
| 承上結餘 | | |  | |  | | |  | 分撥帳 |  | |  | | |  | | |
| 資本 - 艾先生 | | | |  | |  | | | * 資本利息 | | | |  |  | |
|  | |  | |  | |  | | | * 合夥人薪金 | | | | |  | |
|  |  | | |  | |  | | | * 利潤分攤 | |  | | |  | |
|  | | |  | |  | |  | |  |  | |  | | | | |  |

只把合夥人薪金尚未支付的部分記入往來帳

= 本年度產生的費用 (參照項目(2)) - 已支付金額 (列示在試算表上)

\*\*\* 由於艾先生退出合夥， 他的資本帳不會有結餘轉下，餘額將會轉為企業的貸款。

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐和簡小姐  於2020年1月1日的財務狀況表 | | | | | |
|  | $ | | | | $ | $ |
|  | **非流動資產** | | | |  |
|  | 機器  重估值 | | | |  |  |
|  | 汽車 | | | |  |  |
|  |  | |  | |  |  |
|  | **流動資產** | | | |  |
|  | 存貨 | | | |  |
|  | 應收貨款 | | |  |  |
|  | 減： | 呆帳準備 *(iv)*  ($\_\_\_\_\_\_\_\_\_\_\_ × \_\_\_\_\_%) | |  |  |  |
|  | 銀行存款 ($\_\_\_\_\_\_\_\_\_\_\_ - $\_\_\_\_\_\_\_\_\_\_\_) | | | |  |  |
|  |  | | | |  |  |
|  |  | | | |  |  |
|  |  | | | |  |
|  | **資本帳** | | | |  |
|  | 貝小姐 *(參照(bii))* | | | |  |
|  | 簡小姐 *(參照(bii))* | | | |  |  |
|  |  | |  | |  |
|  | **往來帳** | |  | |  |
|  | 貝小姐 *(步驟1)* | | | |  |  |
|  |  | |  | |  |  |
|  | **非流動負債** | | | |  |  |
|  | 艾先生的貸款 *(參照 (bii))* | | | |  |  |
|  |  | | | |  |
|  | **流動負債** | | | |  |
|  | 應付貨款 | | | |  |  |
|  |  | | | |  |  |

步驟1

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 - 貝小姐 | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | |
| 提用 |  | | |  | |  | | | 承上結餘 | | |  |  | |
| 分撥帳 |  | | |  | |  | | | 分撥帳 | | |  |  | |
| * 提用利息 | | | |  | |  | | | * 資本利息 | | | |  | |
| 餘額轉下 | |  | |  | |  | | | * 利潤分攤 | | | |  | |
|  | | |  | |  | |  | |  |  |  | | | | |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 分層課業三：合夥會計  初階課業 – 建議答案及解說筆記 | | | | | | | |
|  |  | | | | | | |
| (a) |  | | | | | | |
|  | 艾先生和貝小姐  截至2019年12月31日止年度的盈利分撥帳 | | | | | | |
|  |  | | | |  | $ | $ |
|  | 淨利 | | | |  |  | 95,500 |
|  | 加： | 提用利息 – 貝小姐 *(步驟1)* | | |  |  | 1,250 |
|  |  |  | | |  |  | 96,750 |
|  | 減： | 資本利息 *(步驟2)* | | |  |  |
|  |  | - 艾先生 | | |  | 9,000 |
|  |  | - 貝小姐 | | |  | 6,000 | 15,000 |
|  |  | 合夥人薪金 – 艾先生 | | |  |  | 36,000 |
|  |  |  | | |  |  | 45,750 |
|  | 利潤分攤： | | | |  |  |
|  | 艾先生 | | *(3/5)* |  |  |  | 27,450 |
|  | 貝小姐 | | *(2/5)* |  |  |  | 18,300 |
|  |  | | | |  |  | 45,750 |

步驟1：

提用利息 – 貝小姐

須列示損益分配比率

= $30,000 × 10% ÷ 12個月 × 5 個月

= $1,250

步驟2：

資本利息 – 艾先生

= $180,000 × 5%

= $9,000

資本利息 – 貝小姐

= $120,000 × 5%

= $6,000

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (bi) |  | | | |
| 重估帳 | | | |
|  | $ |  | $ |
| 機器\* | 45,000 | 汽車\*\* | 5,500 |
| 呆帳準備 | 2,760 | 資本 – 艾先生 *(3/5)* | 25,356 |
| ($69,000 × 4%) |  | – 貝小姐 *(2/5)* | 16,904 |
|  | 47,760 |  | 47,760 |

呆帳準備增加 => 應收貨款資產淨值減少

* 重估損失

|  |  |  |
| --- | --- | --- |
| \* | 機器 |  |
|  | | $ |
|  | 帳面淨值 $(250,000 – 97,000) | 153,000 |
|  | 重估值 | 108,000 | * *重估損失 =*   *帳面淨值 > 重估值* |
|  | 重估損失 | 45,000 |
|  |  |  |
| \*\* | 汽車 |  |
|  | | $ |
|  | 重估值 | 82,000 |
|  | 帳面淨值$(160,000 – 83,500) | 76,500 | * *重估利潤 =*   *帳面淨值 < 重估值* |
|  | 重估利潤 | 5,500 |

|  |
| --- |
| * *重估利潤/損失按舊損益分配比率由合夥人分攤*   *假如出現重估利潤，*  *借記 重估帳*  *貸記 資本帳*  *假如出現重估損失，*  *借記 　 資本帳*  *貸記 　重估帳* |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (bii) | 資本帳 | | | | | | | | |
|  |  | 艾先生 | 貝小姐 | 簡小姐 |  | 艾先生 | | 貝小姐 | 簡小姐 |
|  |  | $ | $ | $ |  | $ | | $ | $ |
|  | 商譽 \* | ------- | 60,000 | 60,000 | 承上結餘 | 180,000 | | 120,000 | ------- |
|  | 重估 － 損失 | 25,356 | 16,904 | ------- | 銀行存款 | | ------- | ------- | 300,000 |
|  | 貸款 －艾先生 | 259,094 | ------- | ------- | 商譽\* | 72,000 | | 48,000 | ------- |
|  | 餘額轉下 | ------- | 91,096 | 240,000 | 往來\*\* | 32,450 | | ------- | ------- |
|  |  | 284,450 | 168,000 | 300,000 |  | 284,450 | | 168,000 | 300,000 |
|  |  |  |  |  |  |  | |  |  |

\* 商譽調整：

步驟1：列出艾先生和貝小姐按舊損益分配比率 (3:2) 分攤的商譽

借記 商譽 $120,000

貸記 資本 – 艾先生 $72,000

貸記 資本 – 貝小姐 $48,000

步驟2：列出貝小姐和簡小姐按新損益分配比率 (1:1) 分攤的商譽

借記 資本 – 貝小姐 $60,000

借記 資本 – 簡小姐 $60,000

貸記 商譽 $120,000

\*\* 把退出的合夥人往來帳餘額轉至其資本帳。試編製艾先生的往來帳計算餘額。

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 － 艾先生 | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | | |
| 承上結餘 | | |  | |  | | | 5,000 | 分撥帳 |  |  | | |  | | | |
| 資本 - 艾先生 | | | |  | | 32,450 | | | * 資本利息 | | |  | 9,000 | | | |
|  | |  | |  | |  | | | * 合夥人薪金   ($36,000 - $35,000) | | | | 1,000 | | | |
|  |  | | |  | |  | | | * 利潤分攤 | | | | 27,450 | | | |
|  | | |  | |  | | 37,450 | |  |  |  | | | | | 37,450 | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | |
|  | $ | | | | $ | $ |
|  | **非流動資產** | | | |  |
|  | 機器 *(iii)* | | | |  | 108,000 |
|  | 汽車 *(iii)* | | | |  | 82,000 |
|  |  | |  | |  | 190,000 |
|  | **流動資產** | | | |  |
|  | 存貨 | | | | 200,000 |
|  | 應收貨款 | | | 69,000 |  |
|  | 減： | 呆帳準備 *(iv)* ($69,000 × 4%) | | 2,760 | 66,240 |  |
|  | 銀行存款 ($300,000 - $127,000) | | | | 173,000 | 439,240 |
|  |  | | | |  | 629,240 |
|  | 試算表列示的銀行存款餘額為貸方餘額，表示銀行帳戶出現透支及負金額。 | | | |  |  |
|  |  | | | |  |
|  | **資本帳** | | | |  |
|  | 貝小姐 *(參照(bii))* | | | | 91,096 |
|  | 簡小姐 *(參照(bii))* | | | | 240,000 | 331,096 |
|  | **往來帳** | |  | |  |
|  | 貝小姐 (步驟1) | | | |  | 1,050 |
|  |  | |  | | 根據項目 (i) ， 貸款會在多於一年後償還 (即2023年) 。因此，艾先生的貸款應歸類為非流動負債。 | 332,146 |
|  | **非流動負債** | | | |  |  |
|  | 艾先生的貸款 | | | |  | 259,094 |
|  |  | |  | |  |  |
|  |  | |  | |  |  |
|  | **流動負債** | | | |  |
|  | 應付貨款 | | | |  | 38,000 |
|  |  | | | |  | 629,240 |
|  | | | | |  |  |

* 其他格式：

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | | | |
|  | $ | | | | | | $ | $ |
|  | **非流動資產** | | | | | |  |
|  | 機器 *(iii)* | | | | | |  | 108,000 |
|  | 汽車 *(iii)* | | | | | |  | 82,000 |
|  |  | |  | | | |  | 190,000 |
|  | **流動資產** | | | | | |  |
|  | 存貨 | | | | | | 200,000 |
|  | 應收貨款 | | | | 69,000 | |  |
|  | 減： | 呆帳準備 *(iv)* ($69,000 × 4%) | | | 2,760 | | 66,240 |  |
|  | 銀行存款 ($300,000 - $127,000) | | | | | | 173,000 |  |
|  |  | | | | | | 439,240 |  |
|  | 試算表列示的銀行存款餘額為貸方餘額，表示銀行帳戶出現透支及負金額。 | | | | | |  |  |
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|  |  | | | | | |  |  |
|  | 減： | **流動負債** | | | | |  |  |
|  |  | 應付貨款 | |  | | | 38,000 |  |
|  | **營運資金** | | | | |  |  | 401,240 |
|  |  | | | | | |  | 591,240 |
|  |  | | | | | |  |  |
|  | 資金籌措 | | | | | |  |
|  | **資本帳** | | | | | |  |
|  | 貝小姐 *(參照(bii))* | | | | | | 91,096 |
|  | 簡小姐 *(參照(bii))* | | | | | | 240,000 | 331,096 |
|  |  | |  | | | |  |
|  | **往來帳** | |  | | | |  |
|  | 貝小姐 (步驟1) | | | | | |  | 1,050 |
|  | **非流動負債** | | | | | |  |  |
|  | 艾先生的貸款 | | | | | |  | 259,094 |
|  | 根據項目 (i) ， 貸款會在多於一年後償還 (即2023年) 。因此，艾先生的貸款應歸類為非流動負債。 | | | | | |  | 591,240 |
|  |  | | | | | |  |  |

|  |  |  |
| --- | --- | --- |
| 步驟1 |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 - 貝小姐 | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | |
| 提用 |  | | |  | | 30,000 | | | 承上結餘 | | |  | 8,000 | | | |
| 分撥帳 |  | | |  | |  | | | 分撥帳 | | |  |  | | | |
| * 提用利息 | | | |  | | 1,250 | | | * 資本利息 | | | | 6,000 | | | |
| 餘額轉下 | |  | |  | | 1,050 | | | * 利潤分攤 | | | | 18,300 | | | |
|  | | |  | |  | | 32,300 | |  |  |  | | | | | 32,300 |

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| **注意事項：** | | | | | | | | | |
| 1. | | 在合夥帳戶的撥用調整：  a) 提用利息: *借記 往來帳*  *貸記 盈利分撥帳*  b) 資本利息: *借記 盈利分撥帳*  *貸記 往來帳*  c) 合夥人薪金:  *借記 盈利分撥帳*  *貸記 往來帳* | | | | | | | |
|  | |  | | | | | | | |
| 2. | | 重估帳累計利潤／損失會按舊損益分配比率由合夥人分攤，並貸記／借記到各人的資本帳中。以下是重估帳的概要： | | | | | | | |
| 重估帳 | | | | | |
| **記錄：**  資產值減少  負債值增加  呆帳準備增加 | |  | $ | | **記錄：** $  資產值增加  負債值減少  呆帳準備減少 | |
|  | |  | | | | | | | |
| 3. | | 商譽是一種無形資產，其價值為企業總體價值超出所有可辨認淨資產公允價值總和的數額。以下為兩個運用了不同會計處理的情況： | | | | | | | |
|  | | 情況一：  帳冊內開設商譽帳 | | | 情況二：  帳冊內不設商譽帳 | | | |
|  | | 艾先生和貝小姐按舊損益分配比率 (3:2) 分攤商譽 | | | **步驟一：**  艾先生和貝小姐按舊損益分配比率 (3:2) 分攤商譽 | | | |
|  | | 借記 商譽^ $120,000  貸記 資本 – 艾先生 $72,000  貸記 資本 – 貝小姐 $48,000 | | | 借記 商譽 \* $120,000  貸記 資本 – 艾先生 $72,000  貸記 資本 – 貝小姐 $48,000 | | | |
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|  | |  | | |  | | | |
|  | | ^ 由於帳冊內保留商譽帳，商譽會在財務狀況表上列示為資產。 | | | **步驟二：**  貝小姐和簡小姐按新損益分配比率 (1:1) 分攤商譽 | | | |
|  | |  | | | 借記 資本 – 貝小姐 $60,000  借記 資本 – 簡小姐 $60,000  貸記 商譽\* $120,000 | | | |
|  | |  | | | \* 在此情況下，財務狀況表上不會顯示商譽。 | | | |

|  |  |  |
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| 4. | 合夥人的資本帳與往來帳的差異： | |
|  | 資本帳 | 往來帳 |
|  | * 記錄合夥人期初投資的資金 | * 記錄合夥人與企業之間的經常性項目 |
|  | * 記錄在資本帳的項目包括 | * 記錄在往來帳的項目包括 |
|  | 1. 合夥人投資的資本 2. 商譽調整 3. 重估利潤/損失 | 1. 合夥人的提用 2. 資本利息 3. 提用利息 4. 合夥人薪金 5. 損益分配 |

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| 常見錯誤： | | |
| 1. | 由於錯誤地把公允值與成本比較，而非與帳面淨值比較，因此未能確定非流動資產的重估利潤或損失。 | |
| 2. | 未能在財務狀況表上把艾先生的貸款歸類為非流動負債。 | |
| 3. | 沒有在艾先生退出合夥時把其往來帳餘額轉至資本帳。 | |
| 4. | 在財務狀況表上錯誤列出非流動資產的帳面淨值，而非公允值。 | |
| 5. | 沒有在往來帳中記錄合夥人提用。 | |
| 6. | 在艾先生的往來帳中錯誤記錄他的合夥人年薪，而非尚未支付的款項。 | |

分層課業三：合夥會計

基礎課業 – 題目

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | | | |
| 艾先生和貝小姐經營合夥多年，損益按3：2比率分配。合夥協議包括下列條款： | | | | | | | | |
| (1) | 資本利息按每年5%計算。 | | | | | | | |
| (2) | 艾先生可享有年薪$36,000。 | | | | | | | |
| (3) | 合夥人的提用利息按每年10%計算。 | | | | | | | |
|  | | | | | | | | |
| 2019年12月31日，艾先生退夥，同日簡小姐加入成為新合夥人。在新合夥內，損益平均分配。 | | | | | | | | |
| 2019年12月31日的試算表編製如下： | | | | | | | | |
|  | | | | | 借方 | | 貸方 | | |
|  | | | | | $ | | $ | | |
| 機器 | | | | | 250,000 | |  | | |
| 累積折舊 – 機器 | | |  | |  | | 97,000 | | |
| 汽車 | | | | | 160,000 | |  | | |
| 累積折舊 – 汽車 | | |  | |  | | 83,500 | | |
| 存貨，2019年12月31日 | | | | | 200,000 | |  | | |
| 應收貨款 | | | | | 69,000 | |  | | |
| 銀行存款 | | | | |  | | 127,000 | | |
| 資本帳 | | * 艾先生 | | |  | | 180,000 | | |
|  | | * 貝小姐 | | |  | | 120,000 | | |
| 往來帳 | | * 艾先生 | | | 5,000 | |  | | |
|  | | * 貝小姐 | | |  | | 8,000 | | |
| 提用 | | * 貝小姐 (於2019年8月1日提取) | | | 30,000 | |  | | |
| 薪金 | | * 艾先生 | | | 35,000 | |  | | |
| 應付貨款 | | | | |  | | 38,000 | | |
| 本年度淨利 | | | | |  | | 95,500 | | |
|  | | | | | 749,000 | | 749,000 | | |
|  | | | |  | |  | |

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| **作業要求：** | |
| (a) | 編製合夥截至2019年12月31日止年度的盈利分撥帳。 (4 分) |
|  | |

在2019年12月31日艾先生退出合夥和簡小姐加入合夥時，合夥人同意以下條款：

|  |  |  |  |
| --- | --- | --- | --- |
| (i) | 合夥尚欠艾先生的款項會轉為貸款，並於2023年償還。 | | |
| (ii) | 簡小姐以支票形式投入$300,000現金作為資本。 | | |
| (iii) | 機器與汽車於2020年1月1日分別計值為$108,000和$82,000。 | | |
| (iv) | 作出4%呆帳準備。 | | |
| (v) | 商譽計值為$120,000，帳冊內不設商譽帳。 | | |
|  |  | | |
|  |  | | |
| **作業要求：** | | | |
| (b) | | 編製下列帳戶以記錄合夥的變動： | |
|  | | (i) | 重估帳 |
|  | | (ii) | 多欄式資本帳 (8分) |
| (c) | | 為新合夥編製於2020年1月1日的財務狀況表 。 (8分) | |

(總分：20分)

|  |  |
| --- | --- |
| 分層課業三：合夥會計  基礎課業 – 工作紙 | |
| 提示一：試運用下表分辨題目提供的資料。請在與資料相關的帳戶欄填上✓。 | | |
|  | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | 盈利分撥帳 | 重估帳 | 資本帳 | 往來帳 | | 1. 資本利息按每年5%計算。 | ✓(例子) |  |  | ✓(例子) | | 1. 艾先生可享有年薪$36,000。 |  |  |  |  | | 1. 合夥人的提用利息按每年10%計算。 |  |  |  |  | | 1. 合夥尚欠艾先生的款項會轉為貸款 |  |  |  |  | | 1. 簡小姐以支票形式投入$300,000現金作為資本。 |  |  |  |  | | 1. 機器與汽車於2020年1月1日分別計值為$108,000及$82,000。 |  |  |  |  | | 1. 作出4%呆帳準備。 |  |  |  |  | | 1. 商譽計值為$120,000，帳冊內不設商譽帳。 |  |  |  |  | |

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| 提示二：你需要在答案的不同部分中應用舊損益分配比率及／或新損益分配比率。假如你會在下列會計處理中應用比率，請填上✓：   |  |  |  |  | | --- | --- | --- | --- | | 損益分配比率 | 撥用調整後的利潤／損失分攤 | 重估利潤／損失分攤 | 商譽調整 | | 舊比率：  艾先生 : 貝小姐  3:2 |  |  |  | | 新比率：  貝小姐：簡小姐  1:1 |  |  |  | | | | | | | | |
| (a) | 艾先生和貝小姐  截至2019年12月31日止年度的盈利分撥帳 | | | | | | |
|  |  | | | |  | $ | $ |
|  |  | | | |  |  |  |
|  | 淨利 | | | |  |  |
|  | 加： 提用利息 – 貝小姐  ($ \_\_\_\_\_\_\_\_\_\_\_\_\_ × \_\_\_\_% × \_\_\_\_ ÷ 12 個月) | | | |  |  |  |
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|  | 利潤分攤： | | | |  |  |
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| (bi) | 提示： | | | | | | |
|  | * *重估利潤 = 帳面淨值 < 重估值* | | | | | | |
|  | * *重估損失 =帳面淨值 >重估值* * *重估帳累計利潤／損失會由合夥人分攤，及過帳至資本帳。* | | | | | | |
| * *重估利潤：*   *合夥人分攤*  *借記 重估帳*  *貸記 資本帳* | | * *重估損失：*   *合夥人分攤*  *借記 資本帳*  *貸記 重估帳* | | |
|  |  | | | | | | |
| 重估帳 | | | | | | |
|  | | $ | |  | $ | |
|  | |  | |  |  | |
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| 步驟1：計算機器的重估 (利潤／損失)\* ： | | | | | | |
|  | | |  |
|  | | $ | |
|  |  |  | |
|  |  |  | |
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| 步驟2：計算汽車的重估 (利潤／ 損失)\* ： | | | | | | | |
|  | | | | |  |
|  | | $ | |
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步驟 3: 計算呆帳準備 (增加／減少)\*：

= \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ = $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\* 圈出正確答案

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| --- | --- |
| (bii) | 提示：在資本帳記錄合夥的變動  第1步： 資本帳的期初結餘  第2步： 記錄重估利潤 ／ 損失  第3步： 記錄新合夥人 (簡小姐) 投入的金額  第4步： 帳冊內不設商譽帳時的商譽調整：試在下列方格編製所需日記分錄 |
|  |  |
|  | 借記 商譽 $\_\_\_\_\_\_\_\_\_\_\_\_\_    貸記 資本 - \_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_    貸記 資本 - \_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_  借記 資本- \_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_  借記 資本 - \_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_  貸記 商譽 $\_\_\_\_\_\_\_\_\_\_\_\_\_ |

第5步：將退出的合夥人 (艾先生) 往來帳餘額轉至其資本帳 (見草算1)

第6步：計算合夥尚欠退出的合夥人 (艾先生) 的貸款金額

第7步：為餘下合夥人的資本帳計算期末結餘

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 資本帳 | | | | | | | |
|  |  | 艾先生 | 貝小姐 | 簡小姐 |  | 艾先生 | 貝小姐 | 簡小姐 |
|  |  | $ | $ | $ |  | $ | $ | $ |
|  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  | 往來帳  (草算1) |  |  |
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草算1

只把合夥人薪金尚未支付的部分記入往來帳：

本年度產生的費用(參照項目 (2)) - 已支付金額 (列示在試算表上)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 – 艾先生 | | | | | | | | | | | | | | |
|  | |  | |  | | | $ |  |  | |  | | | $ | | |
|  | |  | |  | | |  | 分撥帳 |  | |  | | |  | | |
|  | |  | |  | | |  |  |  | |  | | |  | | |
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|  |  | |  | |  | | |  | | | |  |  | |
| 資本 – 艾先生 (步驟5) | | | | |  | | | * 合夥人薪金 | | | | |  | |
|  |  | |  | |  | | |  | |  | | |  | |
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| --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐和簡小姐  於2020年1月1日的財務狀況表 | | | | | |
|  | $ | | | | $ | $ |
|  | **非流動資產** | | | |  |
|  |  | | | |  |  |
|  |  | | | |  |  |
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|  | **流動資產** | | | |  |
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|  | **資本帳** | | | |  |
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|  | **往來帳**   * 貝小姐 *(草算1)* | |  | |  |  |
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|  | **非流動負債** | |  | |  |  |
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|  | **流動負債** | | | |  |  |
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草算1

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳－貝小姐 | | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  | |  | | | $ | | |
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| 分層課業三：合夥會計  基礎課業 – 建議答案及解說筆記 | | | | | | | |
|  |  | | | | | | |
| (a) | |  |  | | --- | --- | | 提示一：試運用下表分辨題目提供的資料。請在與資料相關的帳戶欄填上✓。 | | |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | 盈利分撥帳 | 重估帳 | 資本帳 | 往來帳 | | 1. 資本利息按每年5%計算。 | ✓(例子) |  |  | ✓(例子) | | 1. 艾先生可享有年薪$36,000。 | ✓ |  |  | ✓ | | 1. 合夥人的提用利息按每年10%計算。 | ✓ |  |  | ✓ | | 1. 欠付艾先生的款項會留給合夥作為貸款 |  |  | ✓ |  | | 1. 簡小姐以支票形式投入$300,000現金作為資本。 |  |  | ✓ |  | | 1. 機器與汽車於2020年1月1日分別計值為$108,000及$82,000。 |  | ✓ |  |  | | 1. 作出4%呆帳準備。 |  | ✓ |  |  | | 1. 商譽計值為$120,000，帳冊內不設商譽帳。 |  |  | ✓ |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 提示二: 你需要在答案的不同部分應用舊損益分配比率及／或新損益分配比率。假如你會在下列會計處理中應用比率，請填上✓：   |  |  |  |  | | --- | --- | --- | --- | | 損益分配比率 | 撥用調整後的利潤／損失分攤 | 重估利潤／損失分攤 | 商譽調整 | | 舊比率：  艾先生 : 貝小姐  3:2 | ✓ | ✓ | ✓ | | 新比率：  貝小姐：簡小姐  1:1 |  |  | ✓ | | | | | | | | |
|  |
|  |  | | | | | | |
|  | 艾先生和貝小姐  截至2019年12月31日止年度的盈利分撥帳 | | | | | | |
|  |  | | | |  | $ | $ |
|  | 淨利 | | | |  |  | 95,500 |
|  | 加： | 提用利息－貝小姐 ($30,000 × 10% × 5 ÷ 12 個月) | | | | | 1,250 |
|  |  |  | | |  |  | 96,750 |
|  | 減： | 資本利息*(參照 (1))* | | |  |  |
|  |  | - 艾先生 ($180,000 × 5%) | | |  | 9,000 |
|  |  | - 貝小姐 ($120,000 × 5%) | | |  | 6,000 | 15,000 |
|  |  | 合夥人薪金 —艾先生*(參照 (2))* | | |  |  | 36,000 |
|  |  |  | | |  |  | 45,750 |
|  | 利潤分攤： | | | |  |  |
|  | 艾先生 | | *(3/5)* |  |  | 27,450 |  |
|  | 貝小姐 | | *(2/5)* |  |  | 18,300 | 45,750 |
|  |  | | | |  | 由於盈利分撥帳在合夥變動前編製，因此應該使用舊損益分配比率分攤利潤。 |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (bi) |  | | | |
| 重估帳 | | | |
|  | $ |  | $ |
| 機器 (步驟1) | 45,000 | 汽車 (步驟2) | 5,500 |
| 呆帳準備 | 2,760 | 資本 – 艾先生 *(3/5)* | 25,356 |
| (步驟3) |  | – 貝小姐 *(2/5)* | 16,904 |
|  | 47,760 |  | 47,760 |

須列示損益分配比率

呆帳準備增加=> 應收貨款資產淨值減少

* 重估損失

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 步驟1：計算機器的重估 (利潤 ／ 損失)\* | | | | |
|  | | $ |
|  | 重估值 | 108,000 |
|  | 帳面淨值 $(250,000 – 97,000) | 153,000 |
|  | 重估損失 | 45,000 |  | | |
|  |  |  |
| 步驟2：計算汽車的重估 (利潤 ／ 損失)\* | | | |
|  | | $ |
|  | 重估值 | 82,000 |
|  | 帳面淨值$(160,000 – 83,500) | 76,500 |
|  | 重估利潤 | 5,500 |  | | |

步驟3：計算呆帳準備 (增加 ／ 減少)\*

= $69,000 × 4% = $2,760

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (bii) | 資本帳 | | | | | | | |
|  |  | 艾先生 | 貝小姐 | 簡小姐 |  | 艾先生 | 貝小姐 | 簡小姐 |
|  |  | $ | $ | $ |  | $ | $ | $ |
|  | 商譽\* | ------- | 60,000 | 60,000 | 承上結餘 | 180,000 | 120,000 | ------- |
|  | 重估 — 損失 | 25,356 | 16,904 | ------- | 銀行存款 | ------- | ------- | 300,000 |
|  | 貸款 — 艾先生 | 259,094 | ------- | ------- | 商譽\* | 72,000 | 48,000 | ------- |
|  | 餘額轉下 | ------- | 91,096 | 240,000 | 往來  (草算一) | 32,450 | ------- | ------- |
|  |  | 284,450 | 168,000 | 300,000 |  | 284,450 | 168,000 | 300,000 |

\*帳冊內不設商譽帳時的商譽調整：

第一步：艾先生和貝小姐按舊損益分配比率 (3:2) 分攤的商譽

借記 商譽 $120,000

貸記 資本 – 艾先生 $72,000

貸記 資本 – 貝小姐 $48,000

第二步：貝小姐和簡小姐按新損益分配比率 (1:1) 分攤的商譽

借記 資本 – 貝小姐 $60,000

借記 資本 – 簡小姐 $60,000

貸記 商譽 $120,000

草算1

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 — 艾先生 | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | | |
| 承上結餘 | | |  | |  | | | 5,000 | 分撥帳 |  |  | | |  | | | |
| 資本 — 艾先生 | | | |  | | 32,450 | | | * 資本利息 | | |  | 9,000 | | | |
|  | |  | |  | |  | | | * 合夥人薪金   ($36,000 - $35,000) | | | | 1,000 | | | |
|  |  | | |  | |  | | | * 利潤分攤 | | | | 27,450 | | | |
|  | | |  | |  | | 37,450 | |  |  |  | | | | | 37,450 | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | |
|  | $ | | | | $ | $ |
|  | **非流動資產** | | | |  |
|  | 機器 *(iii)* | | | |  | 108,000 |
|  | 汽車 *(iii)* | | | |  | 82,000 |
|  |  | |  | |  | 190,000 |
|  | **流動資產** | | | |  |
|  | 存貨 | | | | 200,000 |
|  | 應收貨款 | | | 69,000 |  |
|  | 減： | 呆帳準備 *(iv)* ($69,000 × 4%) | | 2,760 | 66,240 |  |
|  | 銀行存款 ($300,000 - $127,000) | | | | 173,000 | 439,240 |
|  |  | | | |  | 629,240 |
|  | 試算表列示的銀行存款餘額為貸方餘額，表示銀行帳戶出現透支及負金額。 | | | |  |  |
|  |  | | | |  |
|  | **資本帳** | | | |  |
|  | 貝小姐 *(參照(bii))* | | | | 91,096 |
|  | 簡小姐 *(參照(bii))* | | | | 240,000 | 331,096 |
|  | **往來帳** | |  | |  |
|  | 貝小姐 (草算1) | | | |  | 1,050 |
|  |  | |  | |  | 332,146 |
|  | **非流動負債**  根據項目(i)，貸款會在多於一年後償還（即2023年）。因此，艾先生的貸款應歸類為非流動負債。 | | | |  |  |
|  | 艾先生的貸款 | | | |  | 259,094 |
|  |  | |  | |  |  |
|  | **流動負債** | | | |  |
|  | 應付貨款 | | | |  | 38,000 |
|  |  | | | |  | 629,240 |

其他格式：

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | | | |
|  | $ | | | | | | $ | $ |
|  | **非流動資產** | | | | | |  |
|  | 機器 *(iii)* | | | | | |  | 108,000 |
|  | 汽車 *(iii)* | | | | | |  | 82,000 |
|  |  | |  | | | |  | 190,000 |
|  | **流動資產** | | | | | |  |
|  | 存貨 | | | | | | 200,000 |
|  | 應收貨款 | | | | 69,000 | |  |
|  | 減： | 呆帳準備 *(iv)* ($69,000 × 4%) | | | 2,760 | | 66,240 |  |
|  | 銀行存款($300,000 - $127,000) | | | | | | 173,000 |  |
|  |  | | | | | | 439,240 |  |
|  | 試算表列示的銀行存款餘額為貸方餘額，表示銀行帳戶出現透支及負金額。 | | | | | |  |  |
|  |  | | | | | |  |  |
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|  |  | | | | | |  |  |
|  | 減： | **流動負債** | | | | |  |  |
|  |  | 應付貨款 | |  | | | 38,000 |  |
|  | **營運資金** | | | | |  |  | 401,240 |
|  |  | | | | | |  | 591,240 |
|  |  | | | | | |  |  |
|  | 資金籌措 | | | | | |  |
|  | **資本帳** | | | | | |  |
|  | 貝小姐 *(參照(bii))* | | | | | | 91,096 |
|  | 簡小姐 *(參照(bii))* | | | | | | 240,000 | 331,096 |
|  |  | |  | | | |  |
|  | **往來帳** | |  | | | |  |
|  | 貝小姐 (草算1) | | | | | |  | 1,050 |
|  | **非流動負債** | | | | | |  |  |
|  | 艾先生的貸款 | | | | | |  | 259,094 |
|  | 根據項目 (i) ， 貸款會在多於一年後償還 (即2023年) 。因此，艾先生的貸款應歸類為非流動負債。 | | | | | |  | 591,240 |

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| 草算 1 |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 —貝小姐 | | | | | | | | | | | | | | | | |
|  | | | |  | |  | | | $ |  |  |  | | | $ | | |
| 提用 | |  | | |  | | 30,000 | | | 承上結餘 | | |  | 8,000 | | |
| 分撥帳 | | | | |  | |  | | | 分撥帳 | | | |  | | |
| * 提用利息 | | | | |  | | 1,250 | | | * 資本利息 | | | | 6,000 | | |
| 餘額轉下 | | |  | |  | | 1,050 | | | * 利潤分攤 | | | | 18,300 | | |
|  | | | |  | |  | | 32,300 | |  |  |  | | | | 32,300 | |
| **注意事項：** | | | | | | | | | | | | | | | | |
| 1. | 編製盈利分撥帳的目的是在合夥人按損益分配比率進行分攤前調整淨利／淨損失。調整項目包括提用利息、資本利息和合夥人薪金。 | | | | | | | | | | | | | | | |
| 2. | 在合夥帳冊中， 資本帳和往來帳都是為每位合夥人而開設。以下是同時開設往來帳和資本帳的好處：   * 每位合夥人的期初投資都不會受合夥人與合夥公司之間的經常性交易影響。 * 合夥能更易察覺在合夥人往來帳中，因過度提用而出現的借方餘額。 | | | | | | | | | | | | | | | |
| 3. | 重估帳累計利潤／損失會按舊損益分配比率貸記／借記在各合夥人的資本帳中。透過重估程序，合夥人退夥時能公允地分享企業的淨資產，以及在帳冊上反映資產的公允價值。 | | | | | | | | | | | | | | | |
| 4. | 合夥人薪金與發放給員工的薪金有不同的會計處理。合夥人薪金是合夥人分攤利潤前需在盈利分撥帳中調整的項目；而發放給員工的薪金則是在損益表中報告的費用。 | | | | | | | | | | | | | | | |
| 5. | 注意在試算表列示的薪金是本年度內已支付合夥人的薪金金額，而在往來帳內只需要記錄尚未支付的款項。 | | | | | | | | | | | | | | | |
| 6. | 商譽是一種無形資產，其價值為企業總體價值超出所有可辨認淨資產公允價值總和的數額。以下為兩個運用了不同會計處理的情況： | | | | | | | | | | | | | | | |

|  |  |
| --- | --- |
| 情況一：  帳冊內開設商譽帳 | 情況二：  帳冊內不設商譽帳 |
| 艾先生和貝小姐按舊損益分配比率 (3:2) 分攤商譽 | **步驟一：**  艾先生和貝小姐按舊損益分配比率 (3:2) 分攤商譽 |
| 借記 商譽^ $120,000  貸記 資本 — 艾先生 $72,000  貸記 資本 — 貝小姐 $48,000 | 借記 商譽\* $120,000  貸記 資本 — 艾先生 $72,000  貸記 資本 — 貝小姐 $48,000 |
|  |  |
| ^ 由於帳冊內保留商譽帳，商譽會在財務狀況表上列示為資產。 | **步驟二：**  貝小姐和簡小姐按新損益分配比率 (1:1) 分攤商譽 |
|  | 借記 資本 — 貝小姐 $60,000  借記 資本 — 簡小姐 $60,000  貸記 商譽\* $120,000 |
|  | \* 在此情況下，財務狀況表上不會顯示商譽。 |

|  |  |
| --- | --- |
| 常見錯誤： | |
|  | |
| 1. | 由於忽略了在試算表列示的貸方餘額，導致未能正確計算銀行存款的結餘。 |
| 2. | 在財務狀況表錯誤報告未經調整的資本結餘。 |
| 3. | 錯誤地把合夥人年薪記入往來帳，而非只記入尚未支付部分，因此無法正確計算艾先生的往來帳結餘。 |

分層課業三：合夥會計

進階課業 — 題目

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 艾先生和貝小姐經營合夥多年，損益按3：2比率分配。合夥協議包括下列條款： | | | | | | | |
| (1) | 資本利息按每年5%計算。 | | | | | | |
| (2) | 艾先生可享有年薪$36,000。 | | | | | | |
| (3) | 合夥人的提用利息按每年10%計算。 | | | | | | |
|  | | | | | | | |
| 2019年12月31日，艾先生退夥，同日簡小姐加入成為新合夥人。在新合夥內，損益平均分配。 | | | | | | | |
| 2019年12月31日的試算表編製如下： | | | | | | | |
|  | | | | | 借方 | | 貸方 |
|  | | | | | $ | | $ |
| 機器 | | | | | 250,000 | |  |
| 累積折舊 — 機器 | | |  | |  | | 97,000 |
| 汽車 | | | | | 160,000 | |  |
| 累積折舊 — 汽車 | | |  | |  | | 83,500 |
| 存貨，2019年12月31日 | | | | | 200,000 | |  |
| 應收貨款 | | | | | 69,000 | |  |
| 銀行存款 | | | | |  | | 127,000 |
| 資本帳 | | * 艾先生 | | |  | | 180,000 |
|  | | * 貝小姐 | | |  | | 120,000 |
| 往來帳 | | * 艾先生 | | | 5,000 | |  |
|  | | * 貝小姐 | | |  | | 8,000 |
| 提用 | | * 貝小姐 (於2019年8月1日提取) | | | 30,000 | |  |
| 薪金 | | * 艾先生 | | | 35,000 | |  |
| 應付貨款 | | | | |  | | 38,000 |
| 本年度淨利 | | | | |  | | 95,500 |
|  | | | | | 749,000 | | 749,000 |
|  | | | |  |  |  | | |

|  |  |
| --- | --- |
| **作業要求：** | |
| (a) | 編製合夥截至2019年12月31日止年度的盈利分撥帳。 |
| (4 分) | |

在2019年12月31日艾先生退出合夥和簡小姐加入合夥時，合夥人同意以下條款：

|  |  |  |  |
| --- | --- | --- | --- |
| (i) | | 合夥尚欠艾先生的款項會轉為貸款，並於2023年償還。 | |
| (ii) | | 簡小姐以支票形式投入$300,000現金作為資本。 | |
| (iii) | | 機器與汽車於2020年1月1日分別計值為$108,000及$82,000。 | |
| (iv) | | 作出4%呆帳準備。 | |
| (v) | | 商譽計值為$120,000，帳冊內不設商譽帳。 | |
|  | |  | |
| **作業要求：** | | | |
| (b) | 編製下列帳戶以記錄合夥的變動： | | |
|  | (i) | | 重估帳 |
|  | (ii) | | 多欄式資本帳 (8分) |
| (c) | 為新合夥編製於2020年1月1日的財務狀況表 。 (8分) | | |

(總分：20分)

|  |  |  |
| --- | --- | --- |
| 挑戰題 | | |
| 合夥在銅鑼灣售賣古董超過40年，其貨品以「價廉物美」著稱。企業聘請了10名員工，而過去十年的員工流失率為零。2020年7月1日，ABC有限公司聯絡貝小姐和簡小姐，提出以100萬元現金收購企業。2020年7月1日，合夥企業的淨資產帳面值為50萬元，重估值為80萬元。 | | |
|  | |
| **作業要求：** | |
| (d) | ABC有限公司就收購合夥支付超出淨資產公允值的金額是甚麼？試舉出兩個原因解釋為何ABC有限公司願意為收購支付額外的金額。 |
| (e) | 試舉出一個原因解釋為何合夥不傾向在帳冊內設立商譽帳。 |

(總分：4 分)

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| --- | --- |
|  | 分層課業三：合夥會計  進階課業 — 工作紙 |
| (a) |  |
|  | |

|  |  |
| --- | --- |
| (bi) |  |
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|  |  |
| --- | --- |
| (bii) |  |

(c)

挑戰題

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 分層課業三：合夥會計  進階課業 — 建議答案及解說筆記 | | | | | | | |
|  |  | | | | | | |
| (a) | 艾先生和貝小姐  截至2019年12月31日止年度的盈利分撥帳 | | | | | | |
|  |  | | | |  | $ | $ |
|  | 淨利 | | | |  |  | 95,500 |
|  | 加： | 提用利息 – 貝小姐 *(參照 (3))*  *($30,000 × 10% × 5 ÷ 12 個月)* | | |  |  | 1,250 |
|  |  |  | | |  |  | 96,750 |
|  | 減： | 資本利息*(參照 (1))* | | |  |  |
|  |  | - 艾先生 *($180,000 × 5%)* | | |  | 9,000 |
|  |  | - 貝小姐 *($120,000 × 5%)* | | |  | 6,000 | 15,000 |
|  |  | 合夥人薪金 – 艾先生*(參照(2))* | | |  |  | 36,000 |
|  |  |  | | |  |  | 45,750 |
|  | 利潤分攤： | | | |  |  |
|  | 艾先生 | | *(3/5)* |  |  | 27,450 |  |
|  | 貝小姐 | | *(2/5)* | 根據應計概念，在該段時期內產生的金額(例如全額薪金) ，不論已支付與否，都應記錄在盈利分撥帳內。 |  | 18,300 | 45,750 |
|  |  | | | |  |  |  |

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| --- | --- | --- | --- | --- |
| (bi) | 透過重估程序，資產的公允價值會反映在帳冊上。開設重估帳以記錄重估利潤或損失。 | | | |
|  | * *需要重估的項目包括機器、汽車和呆帳準備* | | | |
|  | * *重估損失 = 帳面淨值 > 重估值* | | | |
|  | * *重估利潤 =帳面淨值< 重估值* | | | |
|  |  | | | |
| 重估帳 | | | |
|  | $ |  | $ |
| 機器\* | 45,000 | 汽車\*\* | 5,500 |
| 呆帳準備 | 2,760 | 資本 – 艾先生 (3/5) | 25,356 |
| ($69,000 × 4%) |  | – 貝小姐 (2/5) | 16,904 |
|  | 47,760 |  | 47,760 |

|  |  |  |
| --- | --- | --- |
| \* | 機器 |  |
|  | | $ |
|  | 重估值 | 108,000 |
|  | 帳面淨值 $(250,000 - 97,000) | 153,000 |
|  | 重估損失 | 45,000 |  |
|  |  |  |
| \*\* | 汽車 |  |
|  | | $ |
|  | 重估值 | 82,000 |
|  | 帳面淨值 $(160,000 – 83,500) | 76,500 |
|  | 重估利潤 | 5,500 |  |

|  |  |  |  |  |  |  |
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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (bii) | 資本帳 | | | | | | | |
|  |  | 艾先生 | 貝小姐 | 簡小姐 |  | 艾先生 | 貝小姐 | 簡小姐 |
|  |  | $ | $ | $ |  | $ | $ | $ |
|  | 商譽 \* | ------- | 60,000 | 60,000 | 承上結餘 | 180,000 | 120,000 | ------- |
|  | 重估 — 損失 | 25,356 | 16,904 | ------- | 銀行存款 | ------- | ------- | 300,000 |
|  | 貸款—艾先生 | 259,094 | ------- | ------- | 商譽 | 72,000 | 48,000 | ------- |
|  | 餘額轉下 | ------- | 91,096 | 240,000 | 往來  (步驟1) | 32,450 | ------- | ------- |
|  |  | 284,450 | 168,000 | 300,000 |  | 284,450 | 168,000 | 300,000 |

|  |  |
| --- | --- |
| * *商譽調整*   *艾先生和貝小姐的商譽分攤(3:2)*  *借記 商譽*  *貸記 資本—艾先生*  *貸記 資本—貝小姐* | *貝小姐和簡小姐的商譽分攤 (1:1)*  *借記 資本—貝小姐*  *借記 資本—簡小姐*  *貸記 商譽* |

步驟1

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 —艾先生 | | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | |
| 承上結餘 |  | | |  | | 5,000 | | | 分撥帳 | | |  |  | | |
| 資本—艾先生 | | | |  | | 32,450 | | | * 資本利息 | | |  | 9,000 | | |
|  | |  | |  | |  | | | * 合夥人薪金   ($36,000 - $35,000) | | | | 1,000 | | |
|  |  | | |  | |  | | | * 利潤分攤 | | | | 27,450 | | |
|  | | |  | |  | | 37,450 | |  |  |  | | | | 37,450 | |

只把合夥人薪金尚未支付的部分記入往來帳

= 本年度產生的費用 (參照項目(2)) - 已支付金額 (列示在試算表上)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | |
|  | $ | | | | $ | $ |
|  | **非流動資產** | | | |  |
|  | 機器 *(iii)* | | | |  | 108,000 |
|  | 汽車 *(iii)* | | | |  | 82,000 |
|  |  | |  | |  | 190,000 |
|  | **流動資產** | | | |  |
|  | 存貨 | | | | 200,000 |
|  | 應收貨款 | | | 69,000 |  |
|  | 減： | 呆帳準備 *(iv)* ($69,000 × 4%) | | 2,760 | 66,240 |  |
|  | 銀行存款 ($300,000 - $127,000) | | | | 173,000 | 439,240 |
|  |  | | | |  | 629,240 |
|  | 試算表列示的銀行存款餘額為貸方餘額，表示銀行帳戶出現透支及負金額。 | | | |  |  |
|  |  | | | |  |
|  | **資本帳** | | | |  |
|  | 貝小姐 *(參照(bii))* | | | | 91,096 |
|  | 簡小姐 *(參照(bii))* | | | | 240,000 | 331,096 |
|  | **往來帳** | |  | |  |
|  | 貝小姐 (步驟1) | | | |  | 1,050 |
|  |  | | 根據項目 (i) ， 貸款會在多於一年後償還 (即2023年) 。因此，艾先生的貸款應歸類為非流動負債。 | |  | 332,146 |
|  | **非流動負債** | | | |  |  |
|  | 艾先生的貸款 | | | |  | 259,094 |
|  | **流動負債** | | | |  |
|  | 應付貨款 | | | |  | 38,000 |
|  |  | | | |  | 629,240 |
|  | | | | |  |  |

其他格式：

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | | | | |  | $ | | | | | | $ | $ | |  | **非流動資產** | | | | | |  | |  | 機器 *(iii)* | | | | | |  | 108,000 | |  | 汽車 *(iii)* | | | | | |  | 82,000 | |  |  | |  | | | |  | 190,000 | |  | **流動資產** | | | | | |  | |  | 存貨 | | | | | | 200,000 | |  | 應收貨款 | | | | 69,000 | |  | |  | 減： | 呆帳準備 *(iv)* ($69,000 × 4%) | | | 2,760 | | 66,240 |  | |  | 銀行存款($300,000 - $127,000) | | | | | | 173,000 |  | |  |  | | | | | | 439,240 |  | | 試算表列示的銀行存款餘額為貸方餘額，表示銀行帳戶出現透支及負金額。 |  | | | | | |  |  | |  |  | | | | | |  |  | |  |  | | | | | |  |  | |  |  | | | | | |  |  | |  | 減： | **流動負債** | | | | |  |  | |  |  | 應付貨款 | |  | | | 38,000 |  | |  | **營運資金** | | | | |  |  | 401,240 | |  |  | | | | | |  | 591,240 | |  |  | | | | | |  |  | |  | 資金籌措 | | | | | |  | |  | **資本帳** | | | | | |  | |  | 貝小姐 *(參照(bii))* | | | | | | 91,096 | |  | 簡小姐 *(參照(bii))* | | | | | | 240,000 | 331,096 | |  |  | |  | | | |  | |  | **往來帳** | |  | | | |  | |  | 貝小姐 (步驟1) | | | | | |  | 1,050 | |  | **非流動負債** | | | | | |  |  | |  | 艾先生的貸款 | | | | | |  | 259,094 | |  |  | | | | | |  | 591,240 | |  | 根據項目 (i) ， 貸款會在多於一年後償還 (即2023年) 。因此，艾先生的貸款應歸類為非流動負債。 | | | | | |  |  | | 步驟1 | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 往來帳 - 貝小姐 | | | | | | | | | | | | | | |  | | |  | |  | | | $ |  |  |  | | $ | | 提用 |  | | |  | | 30,000 | | | 承上結餘 | | |  | 8,000 | | 分撥帳 |  | | |  | |  | | | 分撥帳 | | |  |  | | * 提用利息 | | | |  | | 1,250 | | | * 資本利息 | | | | 6,000 | | 餘額轉下 | |  | |  | | 1,050 | | | * 利潤分攤 | | | | 18,300 | |  | | |  | |  | | 32,300 | |  |  |  | | 32,300 | | | | |
| 挑戰題 | | |
| (d) | ABC有限公司就收購合夥支付超出淨資產公允值的金額是**商譽**。  支付額外金額的原因： | |
|  | - | 優良貨品品質 |
|  | - | 長期樹立的良好信譽 |
|  | - | 長期與供應商建立的良好關係 |
|  | - | 長期建立的忠誠顧客基礎 |
|  | - | 位置優越 |
|  | - | 高效率、經驗豐富和忠誠的員工 |
|  | (以上任何兩個原因) | |
| (e) | 不設立商譽帳的原因：   * 商譽計值可能較主觀和未必可靠 * 不易辨識或量度與未來經濟效益的關係   (以上任何一個原因) | |

|  |  |  |
| --- | --- | --- |
| **注意事項：** | | |
| 1. | 合夥會計可採用浮動資本帳或固定資本帳。浮動資本帳會記錄合夥人投資金額及與合夥之間的經常性交易。相反，固定資本帳只記錄合夥人投資金額，經常性交易則記錄在額外開設的往來帳。 |
| 2. | 合夥人退夥時有權公平地分享企業的淨資產。資產的公允價值及確認擁有人的盈虧可通過資產重估程序反映。損失或盈餘會分別借記或貸記在合夥人的資本帳，以計算退夥合夥人的結餘／結欠。 |
| 3. | 商譽是一種無形資產，其價值為企業總體價值超出所有可辨認淨資產公允價值總和的數額。以下為兩個運用了不同會計處理的情況： |
|  |  |

|  |  |
| --- | --- |
| 情況一： 帳冊內開設商譽帳 | 情況二： 帳冊內不設商譽帳 |
| 艾先生和貝小姐按舊損益分配比率 (3:2) 分攤商譽 | **步驟一：**艾先生和貝小姐按舊損益分配比率 (3:2) 分攤商譽 |
| 借記 商譽^ $120,000  貸記 資本 — 艾先生 $72,000  貸記 資本 — 貝小姐 $48,000 | 借記 商譽\* $120,000  貸記 資本 — 艾先生 $72,000  貸記 資本 —貝小姐 $48,000 |
|  |  |
| ^ 由於帳冊內保留商譽帳，商譽會在財務狀況表上列示為資產。 | **步驟二：**貝小姐和簡小姐按新損益分配比率 (1:1) 分攤商譽 |
|  | 借記 資本 — 貝小姐 $60,000  借記 資本 — 簡小姐 $60,000  貸記 商譽\* $120,000 |
|  | \* 在此情況下，財務狀況表上不會顯示商譽。 |

|  |  |
| --- | --- |
|  |  |
| 常見錯誤： | |
| 1. | 未有在答案中顯示步驟或草算，因而失去步驟分。 |
| 2. | 在艾先生退夥時，未有把呆帳準備計算在重估損失內。 |
| 3. | 混淆實際產生的合夥人薪金金額和已支付的金額，導致錯誤計算利潤分攤和往來帳結餘。 |
| 4. | 在財務報表中使用簡稱。 |

分層課業三：合夥會計

評分準則

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **分數** | | | | | | | | | |
| (a) | 艾先生和貝小姐  截至2019年12月31日止年度的盈利分撥帳 | | | | | | | |  | |
|  |  | | | |  | $ | $ | |  | |
|  | 淨利 | | | |  |  | 95,500 | | | *0.5* |
|  | 加： | 提用利息 - 貝小姐 *(參照 (3))*  ($30,000 × 10% ÷ 12 × 5) | | |  |  | 1,250 | | | *1* |
|  |  |  | | |  |  | 96,750 | | |  |
|  | 減： | 資本利息*(參照 (1))* | | |  |  |
|  |  | - 艾先生 *($180,000 × 5%)* | | |  | 9,000 |  | | *0.5* | |
|  |  | - 貝小姐 *($120,000 × 5%)* | | |  | 6,000 | 15,000 | | | *0.5* |
|  |  | 合夥人薪金 — 艾先生*(參照(2))* | | |  |  | 36,000 | | | *0.5* |
|  |  |  | | |  |  | 45,750 | | |  |
|  | 利潤分攤： | | | |  |  |
|  | 艾先生 | | *(3/5)* |  |  | 27,450 |  | *0.5* | | |
|  | 貝小姐 | | *(2/5)* |  |  | 18,300 | 45,750 | *0.5* | | |
|  |  | | | |  |  |  |  | | |

(總分： 4 分)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| (bi) |  | | | | | |
|  |  | | | | | |
| 重估帳 | | | | | |
|  |  | $ |  | $ |  |
| *0.5* | 機器\* | 45,000 | 汽車\*\* | 5,500 | *0.5* |
| *0.5* | 呆帳準備 | 2,760 | 資本 – 艾先生 (3/5) | 25,356 | *0.5* |
|  | ($69,000 × 4%) |  | – 貝小姐 (2/5) | 16,904 | *0.5* |
|  | | 47,760 |  | 47,760 |  |

*(2.5)*

|  |  |  |
| --- | --- | --- |
| \* | 機器 |  |
|  | | $ |
|  | 重估值 | 108,000 |
|  | 帳面淨值 $(250,000 - 97,000) | 153,000 |
|  | 重估損失 | 45,000 |  |
|  |  |  |
| \*\* | 汽車 |  |
|  | | $ |
|  | 重估值 | 82,000 |
|  | 帳面淨值 $(160,000 – 83,500) | 76,500 |
|  | 重估利潤 | 5,500 |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
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|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (bii) | 資本帳 | | | | | | | |  |
|  |  | 艾先生 | 貝小姐 | 簡小姐 |  | 艾先生 | 貝小姐 | 簡小姐 |  |
|  |  | $ | $ | $ |  | $ | $ | $ |  |
| *0.5* | 商譽 \* | ------- | 60,000 | 60,000 | 承上結餘 | 180,000 | 120,000 | ------- | *0.5* |
| *0.5* | 重估—損失 | 25,356 | 16,904 | ------- | 銀行存款 | ------- | ------- | 300,000 | *0.5* |
| *0.5* | 貸款—艾先生 | 259,094 | ------- | ------- | 商譽 | 72,000 | 48,000 | ------- | *0.5* |
|  | 餘額轉下 | ------- | 91,096 | 240,000 | 往來  (步驟1) | 32,450 | ------- | ------- | *2.5* |
|  |  | 284,450 | 168,000 | 300,000 |  | 284,450 | 168,000 | 300,000 |  |

*(5.5)*

(總分： 8 分)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 步驟 1 *(每項分錄0.5分)*  往來帳 — 艾先生 | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | | |
| 承上結餘 | | |  | |  | | | 5,000 | 分撥帳 |  |  | | |  | | | |
| 資本—艾先生 | | | |  | | 32,450 | | | * 資本利息 | | |  | 9,000 | | | |
|  | |  | |  | |  | | | * 合夥人薪金   $(36,000 – 35,000) | | | | | | | 1,000 |
|  |  | | |  | |  | | | * 利潤分攤 | | | | 27,450 | | | |
|  | | |  | |  | | 37,450 | |  |  |  | | | | | 37,450 | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | | | |  |
|  | $ | | | | | | $ | $ |  |
|  | **非流動資產** | | | | | |  |  |  |
|  | 機器 | | | | | |  | 108,000 | *0.5* |
|  | 汽車 | | | | | |  | 82,000 | *0.5* |
|  |  | | | |  | |  | 190,000 |  |
|  | **流動資產** | | | | | |  |  |  |
|  | 存貨 | | | | | | 200,000 |  | *0.5* |
|  | 應收貨款 | | | | | 69,000 |  |  | *0.5* |
|  | 減： | | 呆帳準備 | | | 2,760 | 66,240 |  | *0.5* |
|  | 銀行存款 | | | | | | 173,000 | 439,240 | *0.5* |
|  |  | | | | | |  | 629,240 |  |
|  |  | | | | | |  |  |  |
|  | **資本帳** | | | | | |  |  |  |
|  |  | * 貝小姐 | | | | | 91,096 |  | *0.5* |
|  |  | * 簡小姐 | | | | | 240,000 | 331,096 | *0.5* |
|  |  | | |  | | |  |  |  |
|  | **往來帳** | | |  | | |  |  |  |
|  |  | * 貝小姐 (步驟1) | | | | |  | 1,050 | *3* |
|  |  | | |  | | |  | 332,146 |  |
|  | **非流動負債** | | | | | |  |  |  |
|  | 艾先生的貸款 | | | | | |  | 259,094 | *0.5* |
|  | **流動負債** | | | | | |  |  |  |
|  | 應付貨款 | | | | | |  | 38,000 | *0.5* |
|  |  | | | | | |  |  |  |
|  |  | | | | | |  | 629,240 |  |

(總分： 8分)

其他格式：

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (c) | 貝小姐 和 簡小姐  於2020年1 月1日的財務狀況表 | | | | | | | | | | | | | |  | | |
|  | $ | | | | | | | | | $ | | $ | | |  | | |
|  | **非流動資產** | | | | | | | | |  | |  | | |  | | |
|  | 機器 | | | | | | | | |  | | 108,000 | | | *0.5* | | |
|  | 汽車 | | | | | | | | |  | | 82,000 | | | *0.5* | | |
|  |  | | |  | | | | | |  | | 190,000 | | |  | | |
|  | **流動資產** | | | | | | | | |  | |  | | |  | | |
|  | 存貨 | | | | | | | | | 200,000 | |  | | | *0.5* | | |
|  | 應收貨款 | | | | | | | 69,000 | |  | |  | | | *0.5* | | |
|  | 減： | | 呆帳準備 | | | | | 2,760 | | 66,240 | |  | | | *0.5* | | |
|  | 銀行存款 | | | | | | | | | 173,000 | |  | | | *0.5* | | |
|  |  | | | | | | | | | 439,240 | |  | | |  | | |
|  | 減： | | **流動負債** | | | | | | |  | |  | | |  | | |
|  |  | | 應付貨款 | | | | | |  | 38,000 | |  | | | *0.5* | | |
|  | **營運資金** | | | | | | | |  |  | | 401,240 | | |  | | |
|  |  | | | | | | | | |  | | 591,240 | | |  | | |
|  |  | | | | | | | | |  | |  | | |  | | |
|  | **資金籌措** | | | | | | | | |  | |  | | |  | | |
|  | **資本帳** | | | | | | | | |  | |  | | |  | | |
|  |  | * 貝小姐 | | | | | | | | 91,096 | |  | | | 0.5 | | |
|  |  | * 簡小姐 | | | | | | | | 240,000 | | 331,096 | | | *0.5* | | |
|  | **往來帳** | | |  | | | | | |  | |  | | |  | | |
|  |  | * 貝小姐 (步驟1) | | | | |  | | | | | | 1,050 | | | *3* | | |
|  | **非流動負債** | | | |  | | | | | |  | | |  | | |  | | |
|  | 艾先生的貸款 | | | | |  | | | |  | | 259,094 | | | *0.5* | | |
|  |  | | |  | | | | | |  | | 591,240 | | |  | | |
|  |

(總分： 8分)

|  |  |  |
| --- | --- | --- |
| 步驟1 *(每項分錄0.5分)* |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 往來帳 - 貝小姐 | | | | | | | | | | | | | | |
|  | | |  | |  | | | $ |  |  |  | | | $ | | | |
| 提用 |  | | |  | | 30,000 | | | 承上結餘 | | |  | 8,000 | | | |
| 分撥帳 |  | | |  | |  | | | 分撥帳 | | |  |  | | | |
| * 提用利息 | | | |  | | 1,250 | | | * 資本利息 | | | | 6,000 | | | |
| 餘額轉下 | |  | |  | | 1,050 | | | * 利潤分攤 | | | | 18,300 | | | |
|  | | |  | |  | | 32,300 | |  |  |  | | | | | 32,300 | |

|  |  |  |
| --- | --- | --- |
| 挑戰題 | | |
| (d) | ABC有限公司就收購合夥支付超出淨資產公允值的金額是**商譽**。*(1)*  支付額外金額的原因： | |
|  | - | 優良貨品品質 |
|  | - | 長期樹立的良好信譽 |
|  | - | 長期與供應商建立的良好關係 |
|  | - | 長期建立的忠誠顧客基礎 |
|  | - | 位置優越 |
|  | - | 高效率、經驗豐富和忠誠的員工 |
|  | (每項原因1分，最多 2 分) | |
| (e) | 不設立商譽帳的原因：   * 商譽計值可能較主觀和未必可靠 * 不易辨識或量度與未來經濟效益的關係   (每項原因1分，最多 1分) | |