

如何一次做好合併 沖銷分錄： 實務上如何用excel 提高合併沖銷作業 之效率

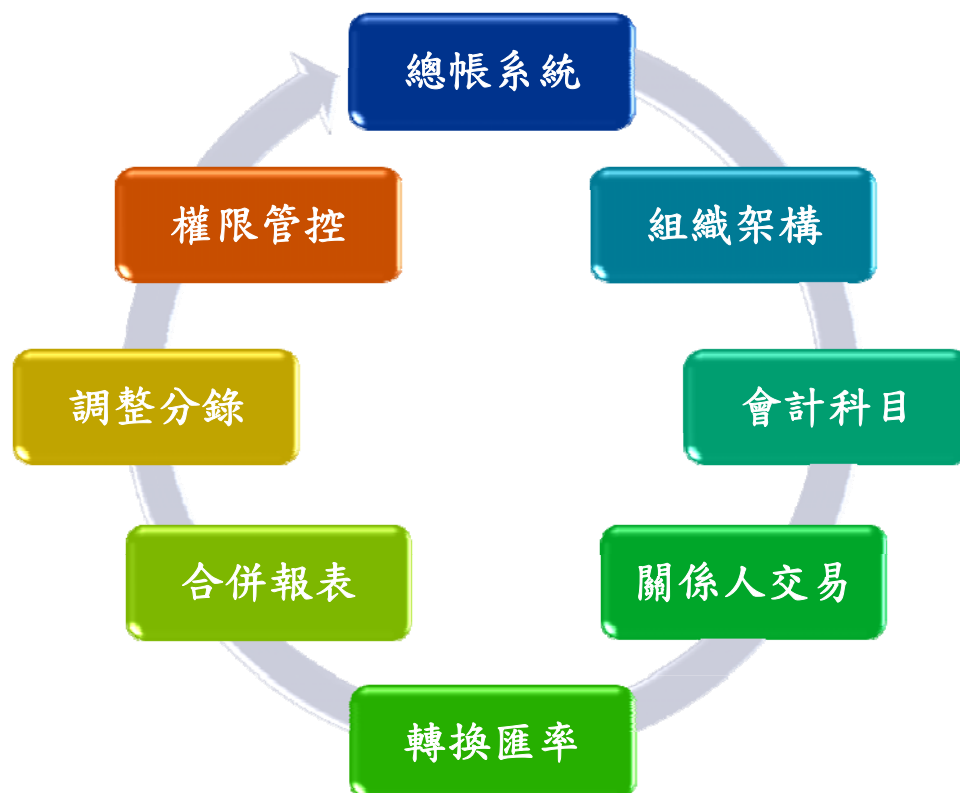
鄒佩樺經理
2015年06月

大綱

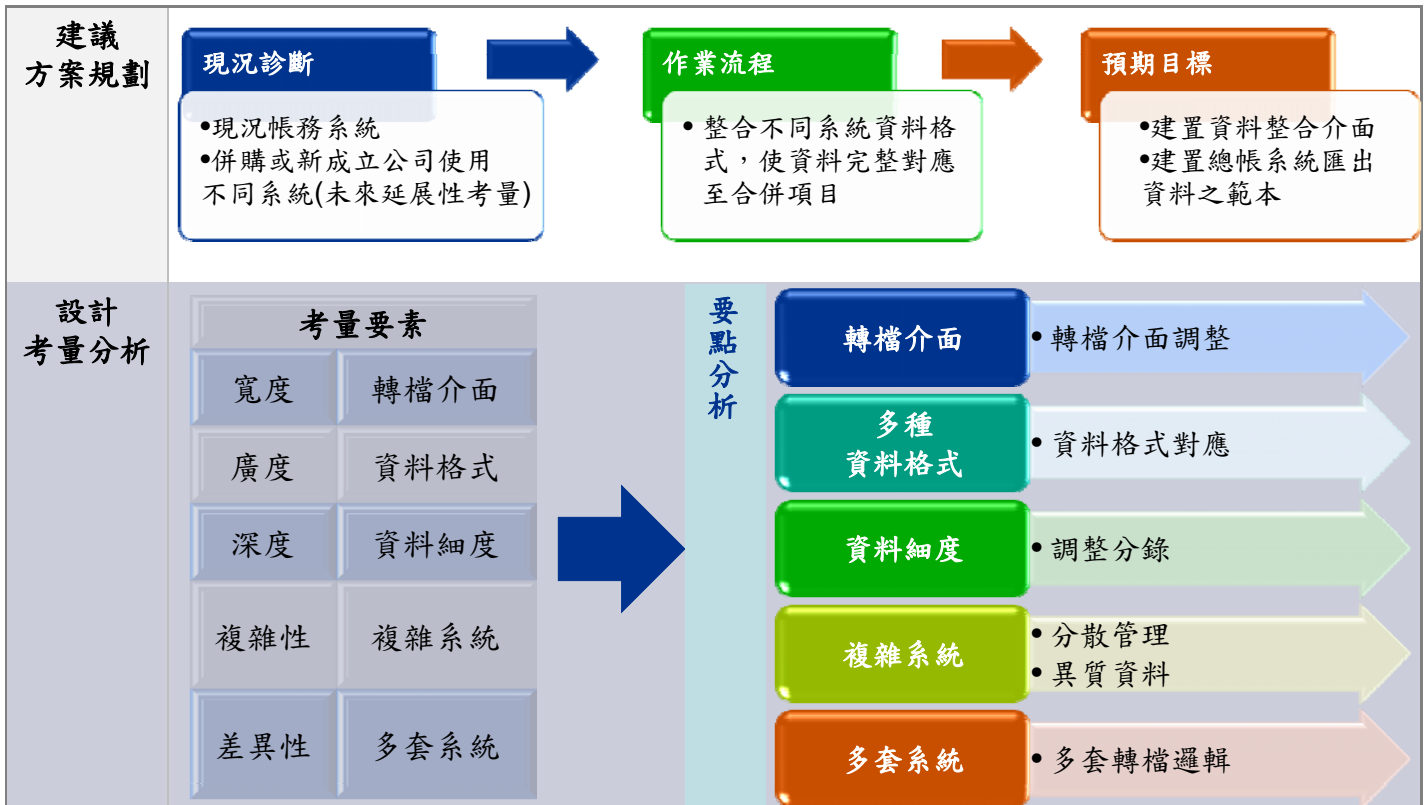
- 編製合併財務報告之作業程序及要點
- 有效運用**Excel**編製合併報表
- 問題與討論

編製合併財務報告之作業程序及要點

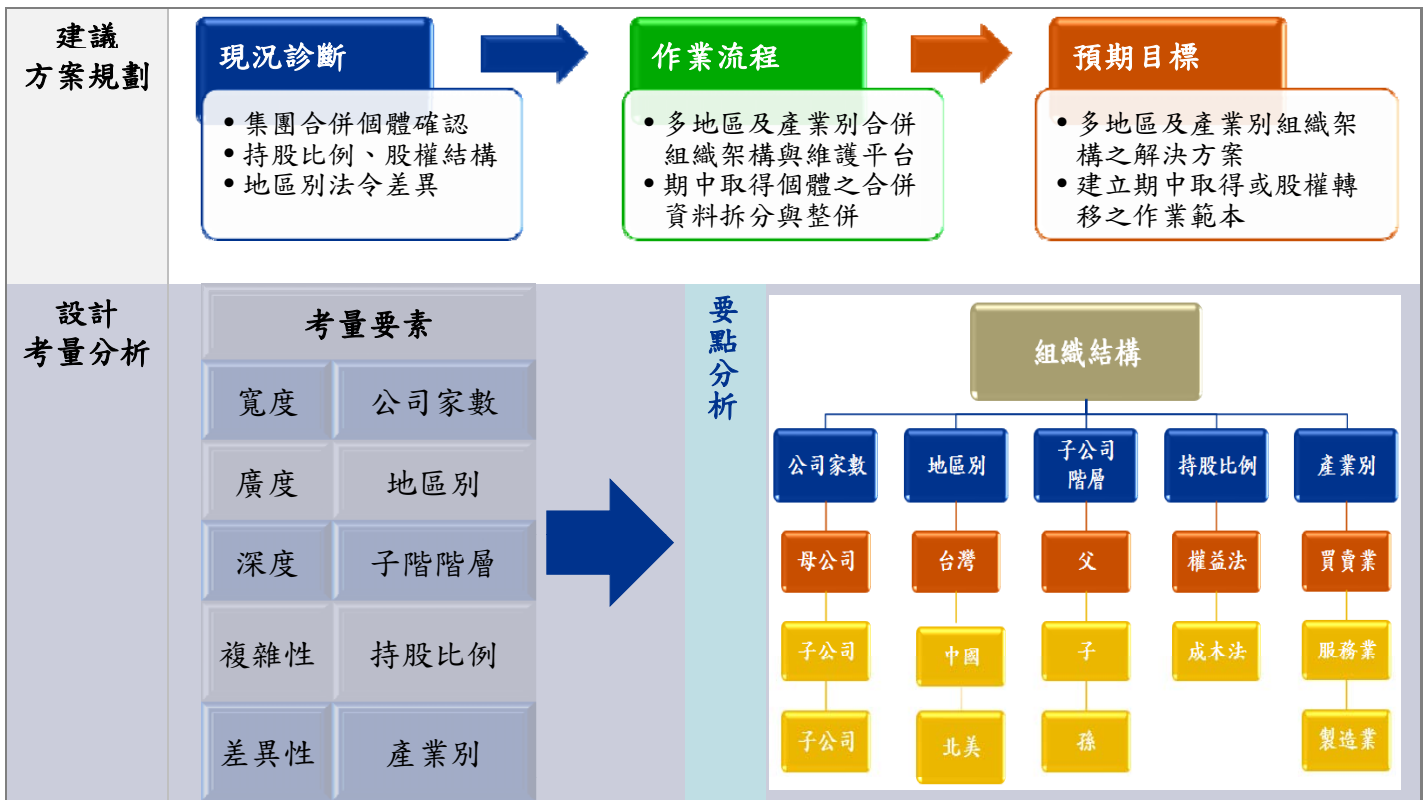
合併財務報告之作業程序及要點



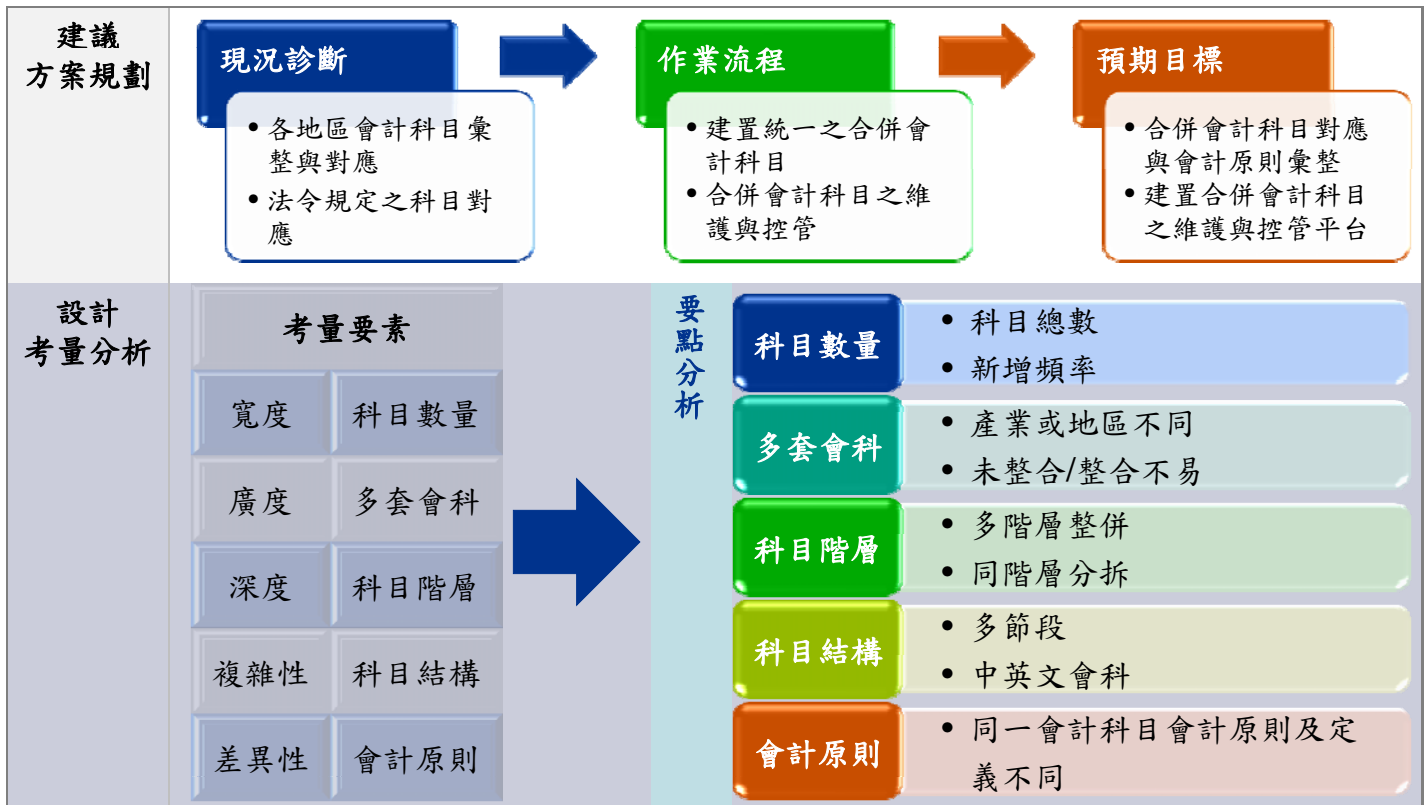
合併作業程序要點分析(1/8總帳系統)



合併作業程序要點分析(2/8組織架構)

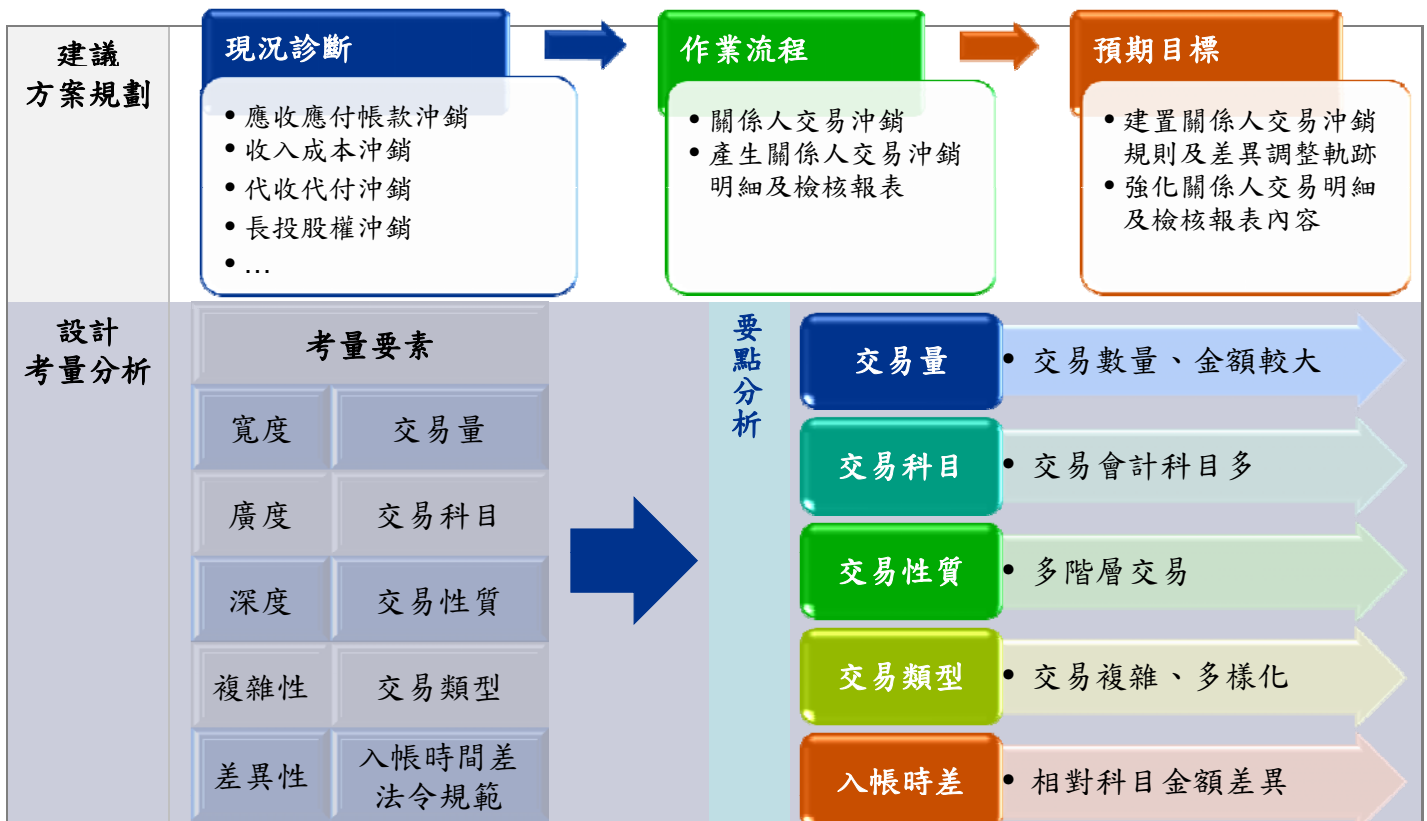


合併作業程序要點分析(3/8會計科目)



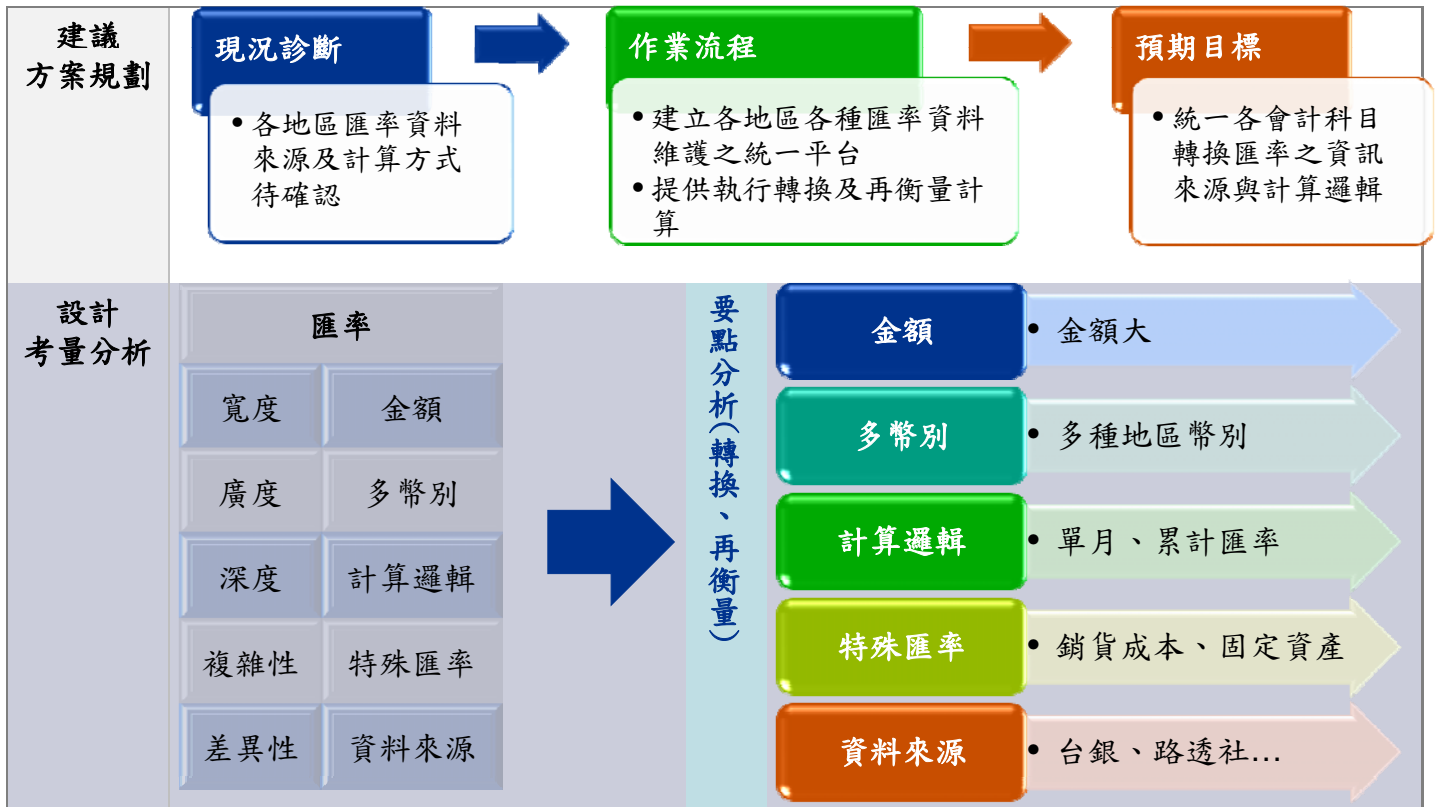
6

合併作業程序要點分析(4/8關係人交易)



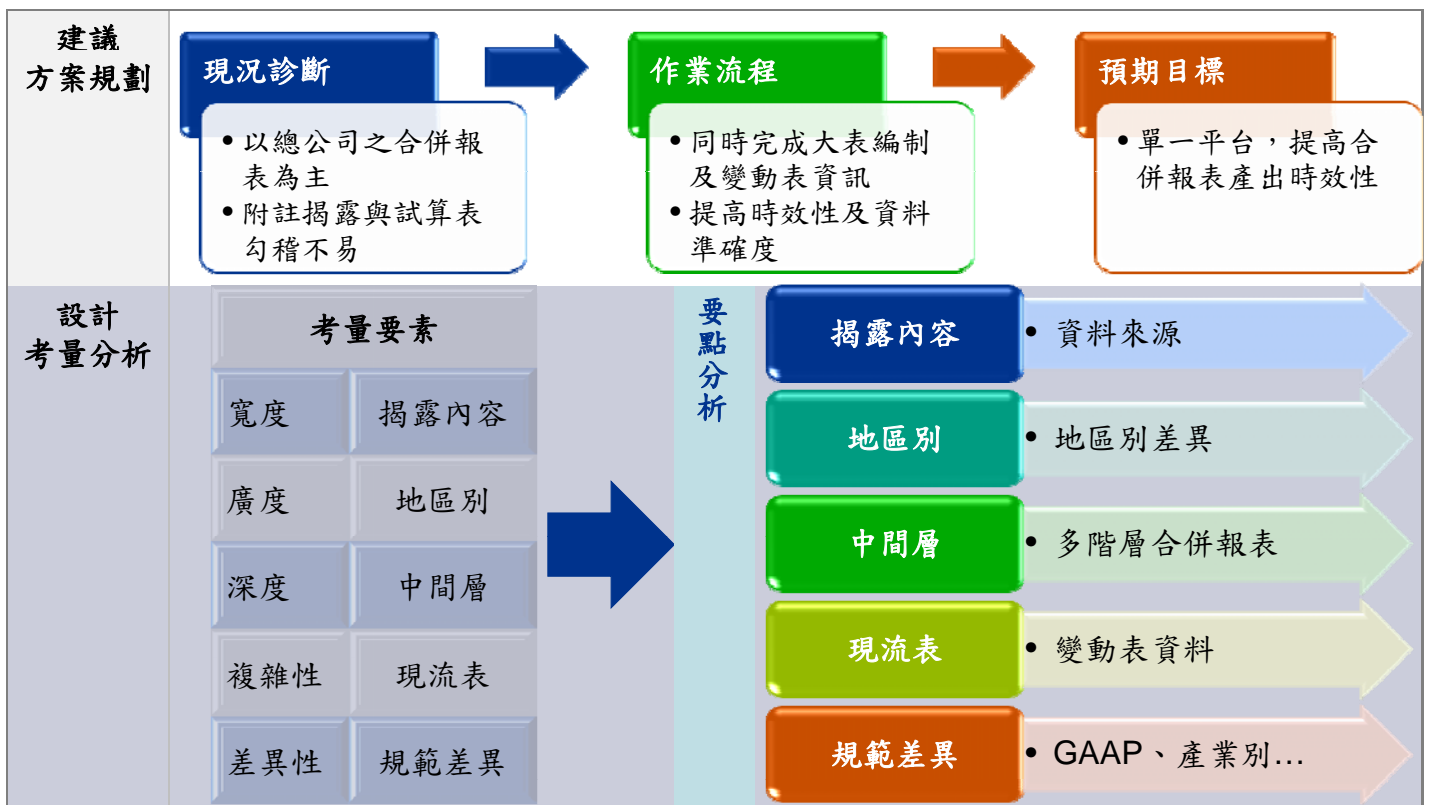
7

合併作業程序要點分析(5/8匯率轉換)



8

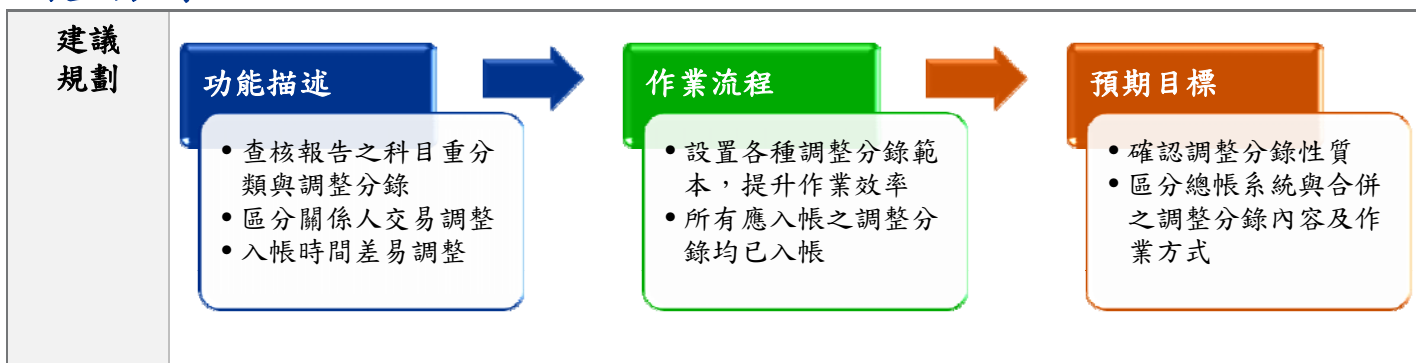
合併作業程序要點分析(6/8合併報表)



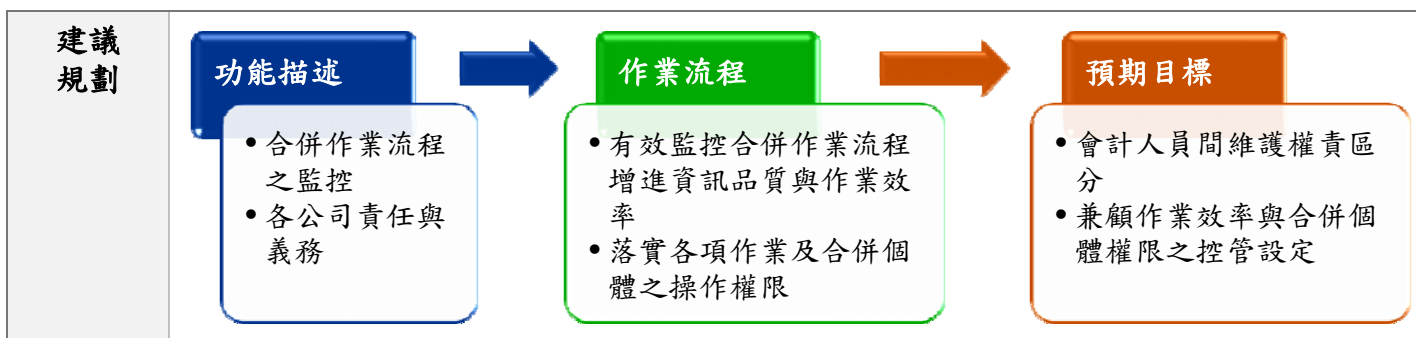
9

合併作業程序要點分析 (7/8調整分錄 8/8權限控管)

調整分錄



權限控管



有效運用Excel編製合併財報

“Today, change happens very quickly...
...We need financial information **much differently** than we could have gotten by
with 10 or 20 years ago.”

—CFO, ENERGY AND UTILITY
HOLDING COMPANY

Source Material: “Intelligent Finance Organizations” – Survey/Research with KPMG and CFO Research

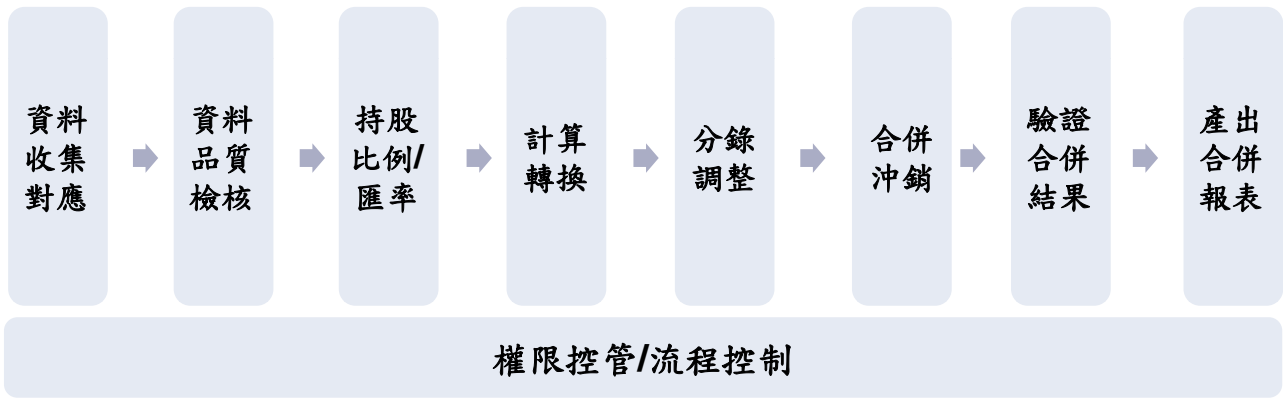
12

提升編製效率調整方向

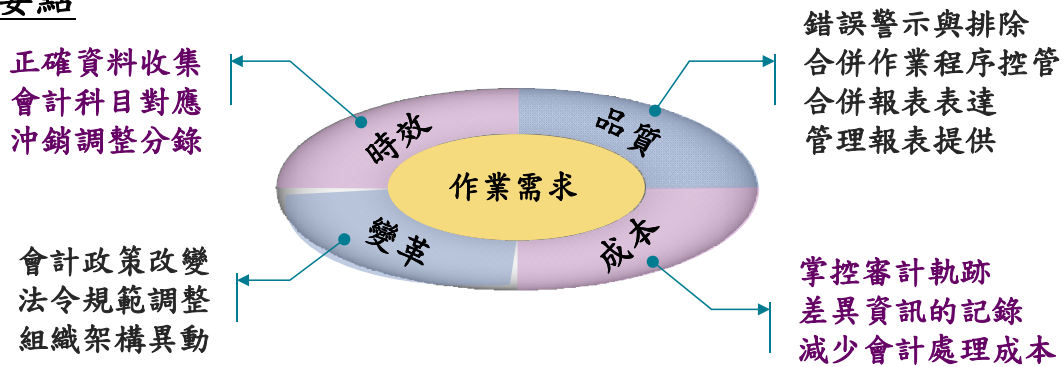


13

編製合併財務報告之步驟



作業需求要點



資料收集與對應



ASSETS

I - CURRENT ASSETS

A - Liquid Assets

- 1 - Cash
- 2 - Cheques Received
- 3 - Banks
- 4 - Cheques Given & Payment Orders
- 5 - Other Liquid Assets

B - Marketable Securities

- 1 - Share Certificates
- 2 - Private Sector Bonds & Notes
- 3 - Public Sector Bonds & Notes
- 4 - Other Marketable Securities
- 5 - Provision for Decrease in Value of Marketable Securities

C - Trade Receivables

- 1 - Customers
- 2 - Notes Receivables
- 3 - Rediscount on Notes Receivables
- 4 - Deposits & Guarantees Given
- 5 - Other Trade Receivables
- 6 - Doubtful Receivables
- 7 - Provision for Doubtful Receivables

D - Other Receivables

- 1 - Due from Shareholders
- 2 - Due from Affiliates
- 3 - Due from Subsidiaries
- 4 - Due from Personnel
- 5 - Other Receivables
- 6 - Rediscounts on Other Notes Receivable
- 7 - Other Doubtful Receivables
- 8 - Provision for Other Doubtful Receivable

E - Inventories

- 1 - Raw Material & Supplies
- 2 - Semi-finished Goods in Production
- 3 - Finished Goods
- 4 - Trade Goods
- 5 - Other Inventories
- 6 - Provision for Inventories
- 7 - Advances Given for Purchases

F - Contract Progress Costs

- 1 - Contract Progress Costs
- 2 - Advances Given to Sub-Contractors

會計科目 Mapping

Subsidiary ERP		COA		變號
Acc. Code	Acc. Name	Acc. Code & Acc. Name		
A1	Cash	110361 活期存款		1
A2	Cheques Received	110361 活期存款		1
C1	Customers	111302 應收外銷帳款		1
C2	Notes Receivables	111302 應收外銷帳款		1
C4	Deposits & Guarantees Given	111302 應收外銷帳款		1
D5	Other Receivables	117003 其他應收款		1
E1	Raw Material & Supplies	113801 製成品		1
E4	Trade Goods	113801 製成品		1
E7	Advances Given For Purchases	113801 製成品		1
G1	Prepaid Expenses for Future Months	116001 預付費用		1
H4	Prepaid Taxes & Funds	118002 其他暫付款		1
H5	Work Advances	118002 其他暫付款		1
H6	Advances to Personnel	118002 其他暫付款		1
D4	Plan, Machinery & Equipment	150605 附屬設備		1
D5	Motor Vehicles	150608 鑑定性品質設備		1
D6	Furniture & Fixtures	151801 辦公設備		1
D8	Accumulated Depreciation	151901 備抵折舊-辦公設備		1
E3	Establishment & Formation Expenses	185001 遞延費用		1
E5	Special Cost	185001 遞延費用		1

資料品質檢核



XXX Company Check List										
工作表/ Worksheet	檢查點/ Check items	說明/ Description	Process Check 2015/6/30						Check	
TB	1	檢查資產負債表中資產是否等於負債加股東權益							0.00	
BS/A1	2	檢查TB備供出售金融資產與A1變動表中餘額是否相同							0.00	
BS/A1	3	檢查TB備供								
BS/A1	4	檢查TB以成								
BS/A2	5	檢查TB採用								
BS/A3	6	檢查S採用損益是否相	<u>Company</u>	<u>Day1</u>	<u>Day2</u>	<u>Day3</u>	<u>Day4</u>	<u>Day5</u>	<u>Submit By</u>	<u>Review By</u>
			C1	15:00(1)		17:00(2)			Mary	John
BS/A3	7	檢查A3權益	C2	18:00(1)						
BS/A3	8	檢查A3中填	C_Con				18:00(1)			
BS/A4	9	檢查A3中備	B1	12:00(1)						
BS/A4	10	檢查A4中備	B2	13:00(1)						
BS/A5	11	檢查A5填寫	BC							
			B_Con							
			A1	17:00(1)						
			A2	15:00(1)	10:00(2)					
			A3	12:00(1)		16:00(2)				
			A_Con					10:00(1)		
			...							

1. 統一窗口
2. 版本控管

Sample

持股比例/匯率



OwnerShip 2015/6/30				
Parent	Child	發行在外股數	持有股數	持股比例
Company A	B	3,000,000	3,000,000	100%
	C	2,000,000	2,000,000	100%
	AC	1,200,000	840,000	70%
Company B	B1	800,000	800,000	100%
	B2	600,000	600,000	100%
...				

1. 集團匯率
2. 月結匯率

		EURO	NTD	RMB
Average Rate	EURO			
	NTD			
	RMB			4.20
	USD			7.40
Closing Rate	EURO			
	NTD			
	RMB			4.60
	USD			31.30
				6.80

Sample

計算轉換



Company A	期初		本期變動		期末餘額
	金額	比例	投資利益	累換數	
被投資公司					
Company B	38,888,000.00	100%	3,160,000.03	(1,858,799.88)	40,189,200.15
Company C	8,450,000.00	100%	(85,000.00)	-	8,365,000.00
Company AC	2,380,000.00	70%	525,000.00	-	2,905,000.00
小計	49,718,000.00		3,600,000.03	(1,858,799.88)	51,459,200.15
Company AC	680,000.00	20%	150,000.00	-	830,000.00
合計	50,398,000.00		3,750,000.03	(1,858,799.88)	52,289,200.15
CompanyBC	1,215,000	30%	210,000		

1. 長投對象別
2. 餘額計算

投資公司	被投資公司	持股比例	稅後淨利
CompanyA	Company B	100%	3,160,000.03
CompanyA	Company C	100%	(85,000.00)
CompanyA	Company AC	70%	750,000.00
CompanyC	Company AC	20%	750,000.00
投資公司	被投資公司	持股比例	股東權益
CompanyA	Company B	100%	40,189,200.15
CompanyA	Company C	100%	8,365,000.00
CompanyA	Company AC	70%	4,150,000.00

股權淨值核對

CompanyA	USD	RATE	TWD
	B Cons		A
資產	1,618,485.63	31.3000	50,658,600.15
負債	334,485.62	31.3000	10,469,400.00
股東權益			
股本	1,000,000.00	33.0000	33,000,000.00
累積虧損	18,000.00	32.0000	5,888,000.00
本期損益	100,000.00	31.6000	3,160,000.03
累積換算調整數	-		(1,858,799.88)
	1,284,000.00		40,189,200.15
負債及股東權益	1,618,485.62		50,658,600.15
Check	0.00		-

18

匯率轉換驗證-定義科目轉換規則

	台幣	美金	人民幣	越南盾
BS科目(除下方單獨列式科目)	期末匯率	期末匯率	期末匯率	期末匯率
固定資產類科目	期末匯率	期末匯率	期末匯率	歷史值
預付費科目	期末匯率	期末匯率	期末匯率	歷史值
股東權益類科目	歷史值	歷史值	歷史值	歷史值
IS科目(除折舊費用科目)	平均匯率	平均匯率	平均匯率	平均匯率
折舊費用科目	平均匯率	平均匯率	平均匯率	歷史值

19

分錄調整



次集團沖銷

股本C1	1,980,000		
股本BC	4,000,000		
9602少數股權 投資利益	304,800		
3300保留盈餘	626,000		
資本公積	231,000		
投資利益	869,200		
累換數		131,000	
3610少數股權BC		1,425,000	
3611少數股權C1		626,000	
長期投資		5,829,000	
	8,011,000	8,011,000	-

股本B1	33,316.46		
股本B2	10,113.92		
3300保留盈餘	2,500.00		
資本公積	3,569.62		
投資利益	1,993.67		
累換數	11,701.22		
長期投資		63,194.89	
	63,194.89	63,194.89	- 0.00

集團沖銷

A A/P	1,000,000		
B A/R		600,000	
BC A/R		350,000	
AC A/R		50,000	-

股本B_Cons	33,000,000.00		
3300保留盈餘	5,888,000.00		
9602_B			
投資利益_B	3,160,000		
3610少數股權B			
長投_B		40,189,200	
累換數		1,858,799.88	-

股本AC	3,000,000.00		
3300保留盈餘	400,000.00		
3610少數股權AC	415,000.00		
9602MII_AC	75,000.00		
		830,000	
投資利益_C對AC	150,000		
投資利益_A對AC	525,000		
長投_C對AC		830,000	
長投_A對AC		2,905,000	-

合併沖銷



1. 將各合併個體資訊排列
2. 轉換為相同母公司幣別

加總沖銷前總數

合併沖銷

沖銷後

	A NTD	B_Cons(100%) USD	TWD	C_Cons(100%) NTD	AC(70%) NTD	Currency	A_Cons Elimination	Total
1100 - Cash	5,000,000	803,322.69	25,144,000.15	5,591,000.00	2,400,000	38,135,000		38,135,000
1122 - Financial Assets in	900,000	143,380.19	4,487,800.00	1,126,900.00	300,000	6,814,700		6,814,700
1140 - Accounts Receivables	1,500,000	312,044.73	9,767,000.00	2,991,200.00	900,000	15,158,200	1,000,000	14,158,200
1149 - Accounts Receivable	(600,000)	(11,204.47)	(350,700.00)	(332,400.00)	(90,000)	(1,373,100)		(1,373,100)
1210 - Inventories	8,139,213	22,779.55	713,000.00	2,148,700.00	1,000,000	12,000,913		12,000,913
1400 - Investments	51,459,200	-	-	-	-	51,459,200	51,459,200	-
1401-Investmentat cost	4,000,000	45,527.16	1,425,000.00	830,000.00	30,000	6,285,000	(2,255,000)	4,030,000
1500 - TangibleAssets	4,500,000	250,575.08	7,843,000.00	2,151,600.00	1,270,000	15,764,600		15,764,600
1599 - TangibleAssetsDeprec	(800,000)	(12,287.54)	(384,600.00)	(183,200.00)	(800,000)	(2,167,800)		(2,167,800)
1853 - Long TermReceivables	2,000,000	70,287.54	2,200,000.00	1,517,300.00	700,000	6,417,300		6,417,300
1859 - Long TermRecvDeprec	(500,000)	(5,939.30)	(185,900.00)	(316,700.00)	(10,000)	(1,012,600)		(1,012,600)
1000 - TotalAssets	75,598,413	1,618,485.63	50,658,600.15	15,524,400.00	5,700,000.00	147,481,413	(54,714,200)	92,767,213
2100 - ShortTermDebt	1,600,000	254,115.02	7,953,800.00	1,875,100.00	400,000	11,828,900		11,828,900
2140 - Accounts Payable	2,500,000	51,201.28	1,602,600.00	765,600.00	600,000	5,468,200	1,000,000	4,468,200
2338 - LongTermPay	500,000	11,674.12	365,400.00	1,118,200.00	300,000	2,283,600		2,283,600
2421 - LongTermLoans	700,000	15,290.73	478,600.00	927,800.00	200,000	2,306,400		2,306,400
2810 - Accrued Pension	800,000	2,204.47	69,000.00	421,700.00	50,000	1,340,700		1,340,700
2000 - TotalLiabilities	6,100,000	334,485.62	10,469,400.00	5,108,400.00	1,550,000.00	23,227,800	(1,000,000)	22,227,800
3110 - CapitalStock	55,000,000	1,000,000.00	33,000,000.00	8,440,000.00	3,000,000	99,440,000	(44,440,000)	55,000,000
3200 - PaidInCapital	500,000	-	-	-	-	500,000		500,000
3300 - RetainedEarnings	1,200,000	184,000.00	5,888,000.00	10,000.00	400,000	7,498,000	(6,298,000)	1,200,000
3350 - NetIncome	11,000,000	100,000.00	3,160,000.03	(85,000.00)	750,000	14,825,000	(3,825,000)	11,000,000
3420 - Cumulative Translation	1,798,413	-	(1,858,799.88)	-	-	(60,387)		1,798,413
3610-Minority Interest		-	-	2,051,000.00		2,051,000	(1,010,000)	1,041,000
3000 - TotalEquity	69,498,413	1,284,000.00	40,189,200.15	10,416,000.00	4,150,000.00	124,253,613	(53,714,200)	70,539,413
2000_3000 - TotalLiab&Equity	75,598,413	1,618,485.62	50,658,600.15	15,524,400.00	5,700,000.00	147,481,413	(54,714,200)	92,767,213
A - (L+SE) =	0	0.00	-	-	-	0		0

驗證合併結果



控制點制訂

- 會計科目之定義
- 確認應合併之企業個體
- 依股權架構設定各關係企業之結帳完成時點，以依序完成合併程序
- 財報之格式
- 各合併個體功能性貨幣
- 每月關係人對帳及調節
- 不同地區所適用當地不同會計原則而需調節之項目
- 確認各關係企業間，因內部往來而須沖銷之交易性質及流程

控制點驗證

- 母公司股本=合併股本
- 母公司保留盈餘=合併保留盈餘
- 合併股東權益之期末餘額 - 少數股權 = 母公司之股東權益

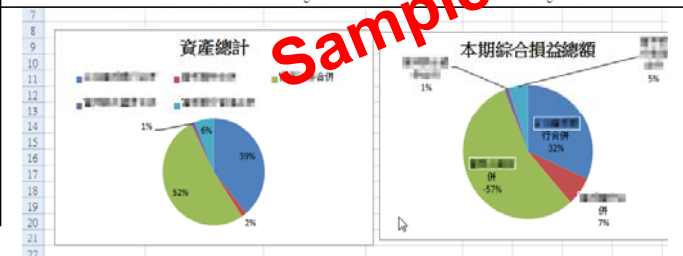
Item	Description	Check
1	檢核科目	0.00
2	驗證資產 = 負債 + 股東權益	0.00
3	驗證上年度的IS本期損益累計數 = BS前期損益的當期新增數	0.00
4	驗證應收帳款淨額的數字是否等於TB應收帳款之結餘數	0.00
5	驗證應付帳款的數字是否等於TB應付帳款之結餘數	0.00
6	驗證各項變動表於額是否等於TB餘額	0.00
7	驗證BS是否完成沖銷	0.00
8	驗證長投股權是否完成沖銷	1.00
9	驗證IS是否完成沖銷	0.00
10	驗證母公司的股權 = 合併後的股權	0.00
11	驗證母公司的本期淨利 = 合併後歸屬母公司的本期淨利	0.00
12	驗證母公司的本期綜合損益 = 合併後的本期綜合損益	0.00

產出合併報表

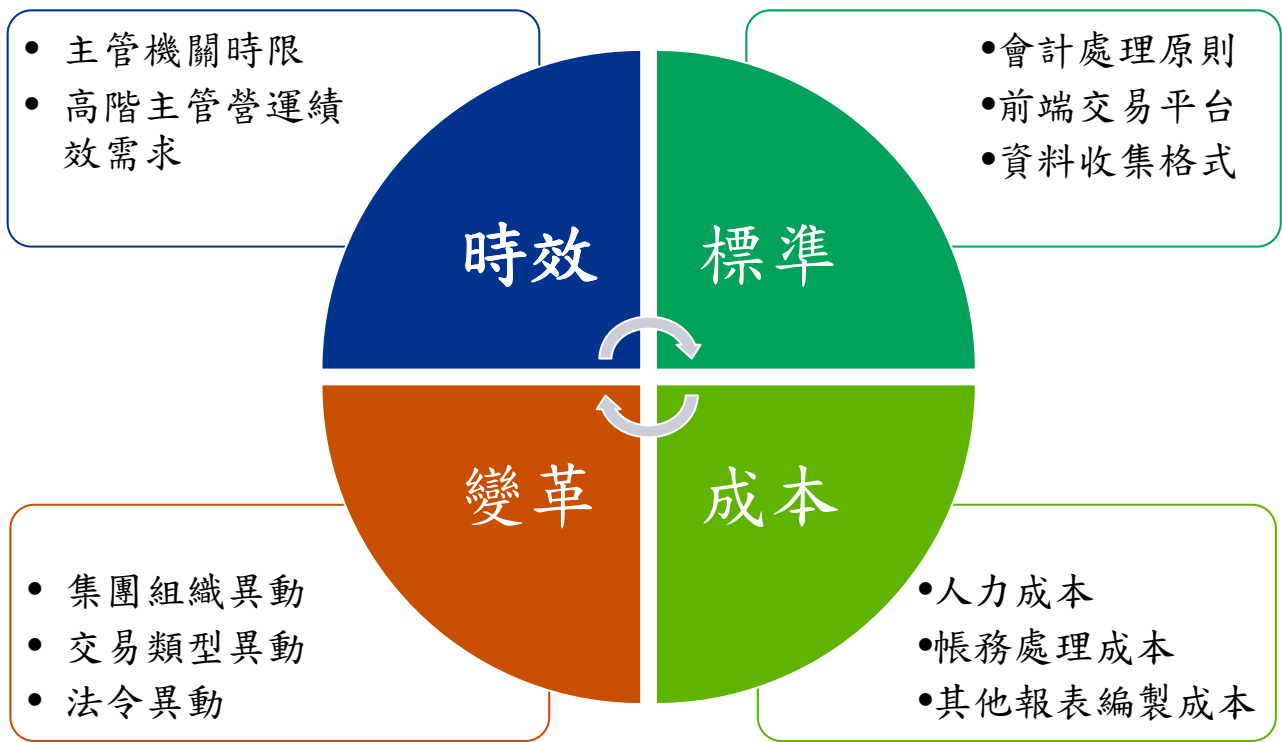


	2008	2007
Operating Revenues		
4000 Sales	\$56,859,000	\$55,962,558
Operating Cost		
5120 Purchases	16,932,800	19,488,209
5140 Direct labores	3,870,000	3,294,978
5800 OtherCosts	11,088,800	11,750,770
5000 Cost of Goods Sold	31,891,600	34,533,957
5910 Gross Profit	24,967,400	21,428,601
Operating Expenses		
6100 Sales Expenses	4,660,000	5,222,846
6200 Admin Expense	8,990,600	5,873,149
6000 Operating Expense	13,650,600	11,095,995
6900 Operating Income	11,316,800	10,332,606
Non-Operating Gain and Loss		
7000 InterestCharges	(869,300)	(737,716)
7200 Investment P&L	-	-
7900 Income Before Tax	12,186,100	11,070,322
8110 Tax	562,600	467,518
9601 Equity Holders of the Company	11,623,500	10,602,804
9602 Minority Interest Income	(623,500)	(1,682,804)
9600 Consolidated NetIncome	\$11,000,000	\$8,920,000

	2008.6.30	2007.6.30		2008.6.30	2007.6.30
Assets in Available for sale	\$38,349,078	\$36,535,690	Current Liabilities:		
Receivables	6,814,700	5,222,555	2100 ShortTermDebt	\$11,828,900	\$1,139,527
Prepaid Expenses	14,158,200	12,006,222	2140 Accounts Payable	4,468,200	2,150,569
Allowance	(1,373,100)	(1,207,406)	21XX TotalShortTermLiab	16,297,100	3,289,896
TermAssets	8,035,868	6,384,039	Long-Term Liabilities:		
Investment	65,984,746	58,939,100	2338 LongTermPay	2,283,600	2,334,523
Property	4,030,000	160,000	2420 LongTermLoans	2,306,400	2,289,793
Intangible	25,764,600	14,698,001	2810 Accrued Pension Liabilities	1,340,700	1,142,933
Deprec	(2,167,800)	(2,345,737)	28XX TotalLongTermLiab	5,930,700	5,767,249
Other Assets	23,596,800	13,352,264	2000 TotalLiabilities	22,227,800	9,087,145
Equity	6,417,300	9,140,142	Owner Equity		
Accumulated Deprec	(1,012,600)	(815,810)	3110 CapitalStock	55,000,000	55,000,000
TermAssets	5,404,700	8,324,332	3200 PaidInCapital	500,000	500,000
	\$99,016,246	\$79,775,696	3300 RetainedEarnings	1,200,000	938,919
			3350 NetIncome	11,000,000	8,920,000
			3420 Cumulative Translation Ad	71,613	692,464
			3610 Minority Interest	2,016,833	4,667,168
			3000 TotalEquity	76,788,446	70,718,651
			2000_3000 TotalLiab&Equity	\$99,016,246	\$79,775,696



評估編製合併報表工具



問題與討論

