1. Independent auditing can best be described as
   (1) a branch of accounting.
   (2) a discipline that attests to the results of accounting and other functional operations and data.
   (3) a professional activity that measures and communicates financial and business data.
   (4) a regulatory function that prevents the issuance of improper financial information.

2. According to the Sarbanes-Oxley Act of 2002, which requires the public company's financial statements to be:
   (1) prepared by the company's internal auditors.
   (2) reviewed by the company's independent auditors.
   (3) approved by the company's board of directors.
   (4) filed with the Securities and Exchange Commission.

3. Under Sarbanes-Oxley Act, which requires the company's financial statements to:
   (1) include a statement of compliance.
   (2) be reviewed by the company's independent auditors.
   (3) be approved by the company's board of directors.
   (4) be filed with the Securities and Exchange Commission.

4. The primary purpose of a letter of representation from management is to:
   (1) serve as an introduction to company personnel and an authorization to examine the records.
   (2) discharge the auditor from legal liability for the audit.
   (3) confirm in writing management's approval of limitations on the scope of the audit.
   (4) remind management of its primary responsibility for financial statements.

5. Which of the following is generally considered to be a major reason for establishing an internal auditing function?
   (1) to ensure compliance with laws and regulations.
   (2) to provide assurance to management on the adequacy of internal controls.
   (3) to facilitate external audits.
   (4) to reduce the cost of external audits.
第四節

審計學試題

（限用答案本作答）

（1）To relieve overburdened management of the responsibility for establishing effective systems of internal control.

（2）To ensure that operating activities comply with the policies, plans, and procedures established by management.

（3）To safeguard resources entrusted to the organization.

（4）To ensure the accuracy, reliability, and timeliness of financial and operating data used in management's decision making.

9. According to the US Generally Accepted Auditing Standards, internal control includes several stages. In some cases, the auditor must make use of analytical procedures to achieve different control objectives.

下列何者為真？

<table>
<thead>
<tr>
<th>章節</th>
<th>規定必須執行</th>
<th>重核目的</th>
</tr>
</thead>
<tbody>
<tr>
<td>（1）初步審核時</td>
<td>NO</td>
<td>了解客戶的產業與業務經營狀況</td>
</tr>
<tr>
<td>（2）執行重核程序時</td>
<td>YES</td>
<td>降低剩餘測試</td>
</tr>
<tr>
<td>（3）評估重核結果時</td>
<td>YES</td>
<td>發現可能的誘導</td>
</tr>
<tr>
<td>（4）執行重核程序時</td>
<td>NO</td>
<td>評估繼續經營假設是否合理</td>
</tr>
</tbody>
</table>

10. An auditor should design the written audit program so that

（1）all material transactions will be selected for substantive testing.

（2）substantive tests prior to the balance sheet date will be minimized.

（3）the audit procedures selected will achieve specific audit objectives.

（4）each account balance will be tested under either tests of controls or tests of transactions.

11. Which of the following factors are included in an entity's control environment?

<table>
<thead>
<tr>
<th>Organization structure</th>
<th>Board of directors</th>
<th>Human resource policies and practices</th>
</tr>
</thead>
<tbody>
<tr>
<td>（1）Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>（2）Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>（3）Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>（4）No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

12. An auditor anticipates assessing control risk at a low level in a computerized environment. Under these circumstances, on which of the following controls would the auditor initially focus?

（1）General controls.

（2）Programmed controls.

（3）Output controls.

（4）Application controls.

13. 下列各項情況可視為重核範圍受限？

（1）委託人若在帳冊表內因保管不慎而遺失

（2）委託人若因交易未及保留足夠之書面結算

（3）委託人表示某些重核程序難以配合

（4）委託人國外子公司因無法親自重核，必須委由當地會計師重核

本試題兩面印刷

二、分析題（26%）

面對全球性的經濟環境難題與資訊科技的持續更新，不僅縮短了產品的生命周期，也增加了企業運作的困難。此外，長遠以來對道德文化經濟等諸多因素的影響下，現今企業間的競爭激烈，亦為企業風險的頻傳。然而企業風險的操作手法雖有不同，但刻意安排虛假不実的交易卻時有所聞。雖然關係人交易並不等於舞弊，但透過關係人之間所推進的假交易卻是層出不窮，因此重核人員對關係人交易應格外謹慎。

下列為重核人員為充分揭露關係人之關係及其交易，所可能執行的重核程序。請針對每一程序分别判断，重核人員是否可能執行此一程序，並標出您的正確答案，是或否。
三、簡答题：（48分）

1. 請說明下列6個詞語中（A）分別給予適當之定義（B）並指出會計師會在那一查核階段執行該項業務。

   A
   (1) Transaction walk-through
   (2) Fraud triangle
   (3) Parallel simulation testing
   (4) Subsequent events
   (5) Acceptable risk of assessing control risk too low
   (6) Acceptable risk of incorrect rejection

   B

2. 請說明下列2個詞語中（A）分別給予適當之名稱（B）並簡述其對會計師之影響

   A
   (1) Public Company Accounting Oversight Board
   (2) Corporate governance

試題完！請仔細作答！