

審計學試題

(限用答案本作答)

一、選擇題：(30%) (Choose the best response)

1. Which of the following circumstances is most likely to cause an auditor to consider whether material misstatements due to fraud exist in an entity's financial statements?
 - (a) Management places little emphasis on meeting earnings projections of external parties.
 - (b) The board of directors oversees the financial reporting process and internal control.
 - (c) Significant deficiencies in internal control previously communicated to management have been corrected.
 - (d) Transactions selected for testing are not supported by proper documentation.
2. Which of the following characteristics is most likely to heighten an auditor's concern about the risk of material misstatements due to fraud in an entity's financial statements?
 - (a) The entity's industry is experiencing declining customer demand.
 - (b) Employees who handle cash receipts are not bonded.
 - (c) Internal auditors have direct access to the board of directors and the entity's management.
 - (d) The board of directors is active in overseeing the entity's financial reporting policies.
3. Which of the following best describes what is meant by generally accepted auditing standards?
 - (a) Acts to be performed by the auditor.
 - (b) Measures of the quality of the auditor's performance.
 - (c) Procedures to be used to gather evidence to support financial statements.
 - (d) Audit objectives generally determined on audit engagements.
4. A CPA firm is reasonably assured of meeting its responsibility to provide services that conform with professional standards by
 - (a) adhering to generally accepted auditing standards.
 - (b) having an appropriate system of quality control.
 - (c) Joining professional societies that enforce ethical conduct.
 - (d) Maintaining an attitude of independence in its engagements.
5. An auditor would most likely **disclaim** an opinion because of
 - (a) the client's failure to present supplementary information required by the Financial Accounting Standards Board.
 - (b) inadequate disclosure of material information.
 - (c) a client-imposed scope limitation.
 - (d) the qualification of an opinion by the other auditor of a subsidiary when responsibility has been divided.
6. The primary responsibility for the adequacy of disclosure in the financial statements and footnotes rests with the
 - (a) partner assigned to the engagement.
 - (b) auditor in charge of field work.
 - (c) staff member who drafts the statements and footnotes.
 - (d) client.
7. Audit evidence can come in different forms with different degrees of persuasiveness. Which of the following is the **least** persuasive type of evidence?
 - (a) Vendor's invoice.
 - (b) Bank statement obtained from the client.
 - (c) Computations made by the auditor.
 - (d) Prenumbered sales invoices.
8. Analytical procedures used in planning an audit should focus on identifying
 - (a) material weakness of internal control.
 - (b) the predictability of financial data from individual transactions.
 - (c) the various assertions that are embodied in the financial statements.
 - (d) areas that may represent specific risks relevant to the audit.
9. Which of the following statements about tests of controls is **incorrect**? Tests of controls

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- (a) are often performed because they can be more efficiently performed than substantive tests of transactions.
 - (b) provide persuasive evidence that a material misstatement exists when the auditor determines that the control is not being consistently applied.
 - (c) are often based on the same types of audit techniques used to gain an understanding of internal controls, except the extent of testing is generally greater when testing controls.
 - (d) allow a reduction in the extent of substantive testing, as long as the results of the tests of controls are equal to or better than what the auditor expects.
10. A conceptually logical approach to the auditor's evaluation of internal control consists of the following four steps:
- (1) Determining the internal controls that should prevent or detect errors and fraud
 - (2) Identifying weaknesses to determine their effect on the nature, timing, or extent of auditing procedures to be applied and suggestions to be made to the client
 - (3) Determining whether the necessary procedures are prescribed and are being followed satisfactorily
 - (4) Considering the types of errors and fraud that could occur
- What should be the order in which these four steps are performed?
- (a) (1), (2), (3), and (4)
 - (b) (1), (3), (4), and (2)
 - (c) (3), (4), (1), and (2)
 - (d) (4), (1), (3), and (2)
11. The auditor faces a risk that the audit will not detect material misstatements that occur in the accounting process. To minimize this risk, the auditor relies primarily on
- (a) substantive tests.
 - (b) tests of controls.
 - (c) internal control.
 - (d) statistical analysis.
12. When evaluating inventory controls with respect to segregation of duties, a CPA would be **least** likely to
- (a) inspect documents.
 - (b) make inquiries.
 - (c) observe procedures.
 - (d) consider policy and procedure manuals.
13. In auditing accounts payable, an auditor's procedures most likely would focus primarily on management's assertion of
- (a) existence or occurrence.
 - (b) presentation and disclosure.
 - (c) completeness.
 - (d) valuation or allocation.
14. The CPA reviews Pyzi's payroll procedures. An example of an internal control weakness is to assign to a department supervisor the responsibility for
- (a) distributing payroll checks to subordinate employees.
 - (b) reviewing and approving time reports for subordinates.
 - (c) interviewing applicants for subordinate positions before hiring is done by the personnel department.
 - (d) initiating requests for salary adjustments for subordinate employees.
15. Which of the following is one of the better auditing techniques to detect kiting?
- (a) Review composition of authenticated deposit slips.
 - (b) Review subsequent bank statements and cancelled checks received directly from the banks.
 - (c) Prepare a schedule of bank transfers from the client's books.
 - (d) Prepare year-end bank reconciliations.

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二、填充題：(34%)

- 會計師執行財務報表審計之目的，係為針對該財務報表所有重大面，是否遵循一般公認會計原則，允當表達其財務狀況、經營成果、和現金流量表示意見。通常此意見的表達（若為無保留意見），將可提升此審定財務報表的可信度。而會計師為了達成適切意見的表達，必須負起規劃與執行查核的重責大任，以使該審定後財務報表，免於重大誤述提出合理確信。為確保上述會計師責任的確實履行，一套有系統且嚴謹的蒐證與評估過程，將顯得格外重要。因此，會計師通常透過審計方程式與適切可容忍誤述的設定，在合理的成本下，確實規劃並取得適切與充足憑證之依據，以滿足外勤準則第三條之要求。請就下列各因素（A~E），在規劃取得適切與充足審計憑證時，對 Planned Detection Risk (PDR) 與 Audit Evidence 之影響，分別以正向、反向、和無影響三者，依序就填入最適之答案。

影響憑證之因素	規劃的偵知風險 (PDR)	憑證 (Evidence)
(A) AAR	(1)	(5)
(B) IR	(2)	(6)
(C) CR	(3)	(7)
(D) TM	(4)	(8)
(E) PDR	-	(9)

- 下表中列示會計師所提供審計及其相關服務，請依各項不同業務的性質，分別就會計師所提供的確信程度（高度確信、中度確信、不對整體作確信、不作確信、或不適用）和報告形式（積極、消極、陳述程序與事實的發現、陳述代編事實、或不適用），填入最適之答案。

服務種類	財報的核閱	財務資訊代編	協議程序	財報的審計
確信程度	(10)	(11)	(12)	(13)
報告形式	(14)	(15)	(16)	(17)

三、配合題：(26%) (請在下列所附建議答案表中選填最適之答案)

- 會計師在利用審計抽樣 (Audit sampling) 執行控制測試 (Tests of controls) 和交易的證實測試 (Substantive tests of transactions) 前，應先考量三項決定樣本量的重要因素，分別為 (1)、(2)、和 (3)；至於在規劃執行餘額測試 (Tests of details of balances) 前，與上述三要素相對應，且為決定餘額測試的適切樣本量之三因素分別為 (4)、(5)、和 (6)。
- 一般公認審計準則中的外勤準則第二條，要求查帳人員應對受查者內部控制進行充分了解，藉以規劃查核工作，決定抽查之性質、時間及範圍。若受查者為高度電腦化環境時，查核人員必須改變其傳統的人工查核方式為 (7)；其中常見的查核策略有資料測試法、平行（模擬）測試法、和嵌入查核模組法，而平行（模擬）測試法所運用之邏輯為 (8)，而嵌入查核模組法較常用於執行的測試為 (9)；至於會計師對高度電腦化受查者內部控制的了解範圍，應包括 (10) 如 (11) 和 (12) 如 (13)。

建議答案表

- A. Representative sample B. Application service providers
 C. Auditing through the computer D. Segregation of IT duties
 E. Completeness test F. Acceptable risk of assessing control risk too low
 G. Tolerable misstatement H. Sample exception rate I. Test of control
 J. General controls K. Estimate the population exception rate
 L. Estimate misstatements in the population M. Tolerable exception rate
 N. Acceptable risk of assessing control risk too high
 O. Application controls P. Acceptable risk of incorrect rejection
 Q. Acceptable risk of incorrect acceptance R. Auditing around the computer
 S. auditor' data→auditor' program T. Client' data→auditor' program
 U. Client' data→Client' program V. auditor' data→Client' program
 W. pilot testing X. Fraud testing

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四、申論題：(10%)

行政院金融監督管理委員會(金管會)日前依銀行法第 129 條第 7 款規定，對國泰世華商業銀行因未能建立適當有效內部控制制度，且未確實執行內部稽核，違反銀行法 45 條之 1 規定，其最高罰鍰可處新台幣 1000 萬元，經考量該行係由稽核室查核自行發現，所以斟酌予處罰鍰新台幣 600 萬元。

金管會表示，國泰世華商業銀行因分行人力調度而由會計人員支援服務台並授予存款權限、櫃員未落實離櫃簽退之規定、更換作業系統時設計疏漏致有過帳流程之漏洞、未落實覆核機制與內部控制及稽核制度，致該行高鳳分行前主辦會計莊xx有機可趁，製作虛偽交易套取鉅額公款，時間長達三年以上。金管會依銀行法第 129 條第 7 款規定，處該行新台幣 600 萬元罰鍰，為落實金錢追償責任，並請該行就相關罰鍰及民事損失積極對應負責之人求償。

金管會並表示，該行因人力調度而由會計人員支援服務台作業，且系統設計不良致會計人員於代理服務台期間被授予存款權限，致發生重大弊案，故呼籲各銀行於推展業務之時，應切實注意內部控制之重要性，業務之推展必須與後勤人力之配置相配合，任何權宜措施或過度降低人力成本而破壞內控及牽制之基本原則者，通常都是發生弊案之重要原因。請各銀行業者，引此為鑑。

請您就上述事項，簡單闡述企業的內部控制制度、內部稽核業務、與外部會計師審計業務三者間的關聯性與互動。若無關聯也請說明其理由。

本試題係兩面印刷

試題完