

銘傳大學 96 學年度研究所碩士班招生考試

會計學系碩士班

第四節

審計學試題

(第 1 頁共 5 頁)

(限用答案本作答)

* 本試題可使用計算機。

I、Multiple Choice Questions: Select the best answer for each question. (40 points)

1. Auditing Standard 2 requires an auditor to perform a walkthrough as part of the internal control audit. A walkthrough test requires an auditor to (A) Tour the organization's facilities and locations before beginning and audit work. (B) Trace a transaction from every class of transaction from organization through the company's information system until it is reflected in the company's financial reports. (C) Trace a transaction from every class of transaction from organization through the company's information system. (D) Trace a transaction from each major class of transaction from organization through the company's information system until it is reflected in the company's financial reports. (E) None of the above.
2. Which of the following concerning the auditor's report on internal control over financial reporting is correct? (A) An unqualified opinion may be issued even a material weakness is identified. (B) An qualified opinion is required if a significant deficiency is identified. (C) In the report on internal control over financial reporting, the auditor can issue only a qualified or an unqualified opinion. (D) The auditor needs to state management's assessment of internal control over financial reporting, but does not necessarily need to comment on whether he or she agrees. (E) The auditor's report contains opinions on the effectiveness of internal control over financial reporting based on the auditor's independent work.
3. Which of the following statements is not correct about materiality? (A) The concept of materiality recognizes that some matters are important for fair presentation of financial statements in conformity with GAAP, while other matters are not important. (B) An auditor's consideration of materiality is influenced by the auditor's perception of the needs of a reasonable person who will rely on the financial statements. (C) Materiality judgments are made in light of surrounding circumstances and necessarily involve both quantitative and qualitative judgments. (D) When planning the audit engagement, an auditor should make a preliminary judgment about materiality and allocate it to each account. (E) An auditor considers materiality for the aggregate level of misstatements that could be material to any one of the financial statements.
4. Based on conversations with the owner-manager of an audit client, the auditor ascertained that the company's primary motivation is to avoid paying income taxes. Based on this motivation, which account balance assertion for ending inventory will the auditor be most concerned about verifying? (A) Net realizable value. (B) Cutoff. (C) Rights and obligations. (D) Existence or occurrence. (E) Completeness.
5. Which of the following statements concerning audit evidence is correct? (A) Competent evidence supporting management's assertions should be convincing rather than persuasive. (B) An effective internal control structure contributes little to the reliability of the evidence created within the entity. (C) The cost of obtaining evidence is not an important consideration to an auditor in deciding what evidence should be obtained. (D) The more the evidence is relevant to an audit objective, the more the evidence is reliable. (E) A client's accounting data cannot be considered sufficient audit evidence to support the financial statements.
6. Which of the following is not a typical analytical review procedure? (A) Study of relationships of the financial information with relevant non-financial information. (B) Comparison of the financial information with similar information regarding the industry in which the entity operates. (C) Comparison of financial information with similar information regarding the industry in which the entity operates. (D) Comparison of the financial information with budgeted amounts. (E) Comparison of recorded amounts of major disbursements with appropriate invoices.
7. A control is deemed to be more important than thought at the time that attributes sampling parameters were set. The auditor is most likely to respond by (A) Decreasing the risk of assessing control risk too high. (B) Decreasing the risk of assessing control risk too low. (C) Increasing population size. (D) Decreasing the expected deviation rate. (E) Decreasing the tolerable deviation rate.

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8. In determining the effectiveness of an entity's policies and procedures relating to the existence or occurrence assertion for payroll transactions, an auditor most likely would inquire about and (A) Compare payroll costs with entity standards or budgets. (B) Inspect evidence of accounting for prenumbered payroll checks. (C) Recompute the payroll deductions for employee fringe benefits. (D) Verify the preparation of the monthly payroll account bank reconciliation. (E) Observe the segregation of duties concerning personnel responsibilities and payroll disbursement.
9. Which of the following tests of control most likely would help assure an auditor that goods shipped are properly billed? (A) Scan the sales journal for sequential and unusual entries. (B) Trace payments received subsequent to the balance sheet date. (C) Compare the accounts receivable ledger to daily sales summaries. (D) Inspect unused sales invoices for consecutive prenumbering. (E) Examine shipping documents for matching sales invoices.
10. The Sarbanes-Oxley Act requires which partners of an accounting firm to rotate off the audit engagement every five years? (A) Lead partner on the engagement. (B) Partner responsible for concurring review. (C) Other partners that indirectly provide audit related services for the audit client. (D) Both (A) and (B). (E) Both (A), (B) and (C).
11. 下列為確認內部控制是否存在控制缺失、明顯缺失與重大缺失之步驟：
甲、確認是否缺乏關鍵性控制 丁、考量存在補償性控制之可能性
乙、確認可能導致之不實表達 戊、決定是否存在明顯缺失或重大缺失
丙、確認既有控制
試問，上述步驟中，正確之執行順序應為：(A)甲、丁、丙、戊、乙 (B)乙、甲、丙、戊、丁 (C)丙、甲、乙、丁、戊 (D)丙、甲、丁、戊、乙 (E)丁、甲、戊、乙、丙。
12. 下列為規劃查核與設計查核之某些步驟：
甲、瞭解客戶企業及所屬產業 丁、執行初步的查核規劃(initial audit planning)
乙、瞭解內部控制並評估控制風險 戊、設定重大性水準、評估可接受之查核風險
丙、建立整體查核計畫與查核程式 己、評估客戶之企業風險
試問，上述步驟中，正確之執行順序應為：(A)甲、己、丁、戊、乙、丙 (B)丁、己、甲、乙、戊、丙 (C)甲、乙、己、戊、丁、丙 (D)甲、丁、己、戊、乙、丙 (E)丁、甲、己、戊、乙、丙。
13. 下列關於專家報告之採用，何者為非？(A)專家係指在會計、審計領域以外，具有專門技術、知識與經驗者 (B)受查者之職員因與受查者存在僱用關係而可能影響客觀性，故不宜充當專家 (C)會計師應依其對受查者業務之認識及查核之結果，評估專家報告所採用之假設、方法及其應用是否適當 (D)若專家報告可以支持財務資訊相關項目之表達且查核人員認為可資信賴，則查核報告不宜提及專家 (E)若專家報告無法支持財務資訊相關項目之表達而導致查核範圍受限時，會計師應在獲得專家同意後，提及專家之身份、參與程度及專家報告之內容。
14. 某電腦作業系統採取控制措施以防止電子侵近干擾及破壞，為確認其有效性，審計人員最可能採用之測試程序為下列何者？(A)模仿其正常接近使用電腦之程序，試行以職務不同、無權接近員工之身份進入電腦系統 (B)檢查異常狀況報告單，俾瞭解重大不當侵入之處理情形 (C)隨機選取若干筆交易，追查其使用電腦之情形是否合乎規定 (D)選擇若干控制點，查核其管制及核准過程是否嚴格 (E)瞭解程式控制之設計邏輯，並向使用者查詢輸出品質。
15. 對應收帳款作 PPS 抽樣時，其抽樣區間為 6,000 元，若抽查結果僅發現兩項錯誤，分別為帳列數 10,000 元、查定數 7,000 元及帳列數 5,000 元、查定數 4,000 元，則其推算誤差金額為：(A)3,000 元 (B)3,600 元 (C)4,000 元 (D)4,200 元 (E)4,500 元。

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16. 某一家中等規模製造廠商的生產部經理訂購超額的原料，並指定送至其目前經營副業的一家倉儲公司。該經理偽造驗收報告並且核准付款支票。下列何種查核程序最能偵查此項舞弊？(A)從現金支付中抽樣並比對至訂購單、驗收報告、發票及支票副本 (B)從現金支付中抽樣並請供應商證實樣本中的購買數量、購買價格及運送日期 (C)觀察收料倉庫並盤點已驗收之原料；將盤點數量比對至收料人員完成的驗收報告 (D)向倉管人員查詢原料領用情形，並觀察是否根據領料單放行 (E)執行分析性測試，比較生產量、原料購買量及原料庫存水準；並調查其差異。
17. 下列敘述何者為是？(A)審計準則公報(Statements on Auditing Standards)係由 PCAOB 所發布，為查核公開公司所應遵循之規範 (B)審計準則公報之編排有兩種方式，一種為按照號次的序時排列，一種為按照主題加以組織，例如，AU300s 表示關於報告準則的規範 (C)會計師職業道德規範(Code of Professional Conduct)係由 AICPA 所發布，唯目前僅適用於查核非公開公司的會計師，公開公司部分則由 PCAOB 另訂準則約束 (D)我國亦有審計準則公報與會計師職業道德規範公報，均由財團法人會計研究發展基金會所屬之審計準則委員會負責發布 (E)以上皆非。
18. 下列關於審計準則公報第 28 號「特殊目的查核報告」之敘述，何者為非？(A)會計師可以對依照其他綜合會計基礎編製之財務報表表示意見，但財務報表應明確表明所依據之基礎，會計師之查核報告亦應說明該基礎並非一般公認會計原則 (B)會計師若對財務報表內特定項目表示意見時，應考慮特定項目與其他項目間之關聯，並設定較之整體財務報表為低之重大性標準 (C)會計師得於專業能力範圍內，就會計及財務有關之事項，查核是否遵守法令規定或契約約定，並於查核報告作成消極確信之結論 (D)若財務報表係依據法令規定或契約約定編製，雖編製基礎仍符合一般公認會計原則，但未列示所有資產、負債、收入、費用；會計師仍得出具無保留意見，唯應於查核報告中說明未完整列示情形 (E)若簡明財務報表係依已查核財務報表彙總編製，會計師應出具無保留意見，並於查核報告中說明簡明財務報表之編製符合一般公認會計原則，足以允當表達。
19. 下列關於審計準則公報第 36 號「財務報表之核閱」之敘述，何者為非？(A)會計師核閱財務報表之目的，在根據執行核閱程序之結果，對財務報表在所有重大方面是否有違反一般公認會計原則而須作修正之情事，提供中度之確信 (B)核閱仍應作適當規劃，俾有效執行核閱工作，唯不必瞭解受核閱者之內部控制，有別於查核 (C)基於委任人與會計師雙方之權益，會計師應與委任人簽訂委任書，並應於執行核閱前取得 (D)核閱範圍如受限制，會計師應視情節重大性出具保留式或拒絕式核閱報告 (E)會計師應以核閱工作完成日為核閱報告日，唯核閱報告日後發生之事項，會計師不負執行任何核閱程序之責。
20. 下列關於審計準則公報第 40 號「其他資訊之閱讀與考量」之敘述。何者為非？(A)其他資訊係指受查者提出包含財務報表之文件中，與財務報表併列之財務資訊及非財務資訊 (B)會計師不負判定其他資訊內容是否適當之責任，亦不須對其他資訊提出報告 (C)查核人員應與受查者適當安排，儘早於查核報告日前取得其他資訊，並閱讀其他資訊是否與財務報表存有重大不一致情事 (D)若其他資訊與財務報表存有重大不一致情事且其他資訊須修正而受查者拒絕修正時，會計師應出具保留意見或否定意見之查核報告 (E)查核人員若察覺其他資訊可能存在重大不實陳述或表達，雖與財務報表之資訊無關，仍應與管理階層討論或向適當人士諮詢。

本試題係兩面印刷

II、World-famous mining mogul Steve Wilsey hired the public accounting firm of Joe Paonessa Associates, P.C., to conduct an audit of his new acquisition, Cougar Goldust, Inc. The gold inventory was scheduled to be taken on November 30. The perpetual records show only the *weight* of the gold in various inventory bins. Paonessa has decided to use a variables sampling approach (**different estimation**) to determine the correct weight of the gold on hand. (Note that the pricing of the inventory is straightforward because the market value on November 30 determines the price for balance sheet purposes.) There are 4,000 bins in the Cougar warehouse. The bins will serve as the sampling units. Paonessa wants to have a 5 percent risk of incorrect acceptance. The tolerable misstatement is set at 35,000 ounces, and the expected misstatement is 10,000 ounces. The perpetual record shows 700,000

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ounces on hand.

Required:[Note: Part (a) and (b) are independent of each other.] (10 points)

(a) Compute the preliminary sample size. The estimated standard deviation is 25 ounces and $Z_{RIA=5\%}$ is 1.64.

(b) Assume that Paonessa examined a sample of 100 bins. The following information summarizes the results of the sample data gathered by Paonessa:

Difference number	Recorded Weight	Audited Weight	Audit Difference	(Audit Difference) ²
1	445	440	5	25
2	174	170	4	16
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
29	217	215	2	4
30	96	97	(1)	1
Total	24,000	23,600	400	17,856

Compute the sample results and indicate what conclusion Paonessa should make concerning the inventory balance.

III、配合題：(20 points)

(一) 大吉公司的內部稽核為了避免銷貨及收款交易發生下列左欄之可能錯誤或舞弊，而擬訂下列右欄之內部控制程序，請為每一項錯誤或舞弊找出最適當之內部控制程序。

可能發生之錯誤或舞弊	內部控制程序
(1) 倉庫誤將商品M當作商品N裝箱運送給客戶。	A. 定期寄發應收帳款對帳單給客戶。
(2) 業務人員濫接訂單，致使壞帳費用大增。	B. 出貨單註記相關之銷貨發票編號，定期就未註記部分調查其原因。
(3) 收到客戶X之貨款，過帳時應收帳款明細帳卻將客戶Y的帳款誤予沖銷。	C. 限制會計人員不得接觸現金。
(4) 出貨後開立銷貨發票\$100,000向客戶請款，但銷貨日記簿卻誤記為\$10,000。	D. 定期調節應收帳款統制帳與明細帳。
(5) 出貨後因漏開銷貨發票而未向客戶請款，帳上亦未記錄該銷貨交易。	E. 裝箱運送之前，由裝運部門人員核對倉庫送來之商品內容是否與已核准之銷貨通知單相符。
	F. 加總銷貨發票之開立金額，與銷貨日記簿之記錄進行核對。
	G. 銷貨通知單應由徵信部門調查客戶的信用狀況，再核准其信用額度。

(二) 大利公司為了避免採購及付款交易發生下列左欄之可能錯誤或舞弊，而擬訂下列右欄之內部控制程序。請為每一項可能錯誤或舞弊，找出最適當之內部控制程序。

可能發生之錯誤或舞弊	內部控制程序
(1) 供應商送來未經訂購之商品。	A. 送交驗收部門之訂購單不填寫訂購數量。
(2) 供應商送來商品980單位，驗收人員誤按訂購數量1,000單位簽收。	B. 開立支票付款時立即將傳票及相關憑證加蓋「付訖」章。
(3) 驗收部門未將驗收單送交會計部門，導致漏記進貨交易。	C. 應付帳款餘額與供應商月結對帳單核對。
(4) 因供應商誤開二次發票而重複付款。	D. 驗收人員確實依據已核准之訂購單驗收商品。
(5) 員工利用進貨憑證重複請款以供私人使用。	E. 核對訂購單、驗收單及供應商發票後才予付款。
	F. 要求供應商將支票簽領單寄回。
	G. 驗收單預編序號，定期查核其使用情形。

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IV、下列為與查核有關之風險：(10%)

1. 查核風險(Audit Risk)。
2. 可接受之查核風險(Accepted Audit Risk)。
3. 固有風險(Inherent Risk)。
4. 控制風險(Control Risk)。
5. 偵查風險(Detection Risk)。
6. 委任人之企業風險(Business Risk of Client)。
7. 查核人員之委任風險(Engagement Risk of Auditors)。
8. 抽樣風險(Sampling Risk)。
9. 非抽樣風險(Non-sampling Risk)。
10. 評估控制風險太高之風險(Risk of Assessing Control Risk to High)。
11. 評估控制風險太低之風險(Risk of Assessing Control Risk to Low)。
12. 誤拒風險(Risk of Incorrect Rejection)。
13. 誤受風險(Risk of Incorrect Acceptance)。

試回答下列問題：

- (一)扼要說明前述各種風險之意義。
- (二)上述風險有何關連？請繪圖列示。

V、請回答下列有關「內部控制」之問題：(20%)

- (一)內部控制可分為五個組成要素，這些組成要素彼此間有何關係？
- (二)查核人員如何考量內部控制以評估控制風險？
- (三)若本期與前期之情況並無重大變動，查核人員是否可以將前期查核所取得之控制測試證據作為本次查核之證據？請說明查核人員應考量那些因素？
- (四) Auditing Standard 2 將內部控制之缺失區分為控制缺失(control deficiency)、明顯缺失(significant deficiency)與重大缺失(material weakness)等三種，試分別說明其意義。

本試題結束！

試題完