

銘傳大學 99 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 6 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)

※注意：回答選擇題時，請於答案本繪製下列格式作答，未依適當格式作答者將酌予扣分：

題號	1~5	6~10	11~15	16~20
答案	ABCDE	...		

1. Under PCAOB internal control reporting standards, what are the auditor's communication requirements to the audit committee with respect to material weaknesses? (A)All must be communicated in written form. (B)All must be communicated in written form or orally. (C)Only those that violate the Foreign Corrupt Practices Act need be communicated, but in written form. (D)Only those that violate the Foreign Corrupt Practices Act need be communicated, in written form or orally.
2. An auditor identified a material weakness in internal control in August. The client was informed and the client corrected the material weakness prior to year-end (December 31); the auditor agrees that the correction eliminates the material weakness prior to year-end. The appropriate audit report on internal control under PCAOB standards on reporting on internal control is: (A)Adverse. (B)Unqualified. (C)Disclaimer. (D)Qualified.
3. An auditor's report on financial statements prepared in accordance with a comprehensive basis of accounting other than generally accepted accounting principles should include all of the following except: (A)Reference to the note to the financial statements that describes the basis of preparation of the financial statements. (B)Disclosure that the audit was performed in accordance with generally accepted auditing standards. (C)An opinion as to whether the basis of accounting used is appropriate under the circumstances. (D)An opinion as to whether the financial statements are presented fairly in conformity with the basis of accounting described.
4. The standard auditors' report for the audit of a nonpublic company generally includes an introductory paragraph, a scope paragraph, and an opinion paragraph. In the report the auditors refer to both accounting principles generally accepted in the U.S. and auditing standards generally accepted in the U.S. In which of the paragraphs are these terms used? (A)GAAP in the scope paragraph and GAAS in the opinion paragraph. (B)GAAS in the scope paragraph and GAAP in the opinion paragraph. (C)GAAS in all paragraphs and GAAP in the scope paragraph. (D)GAAP in all paragraphs and GAAS in the opinion paragraph.
5. Which of the following statements is correct? (A)Client prepared records (e.g., the general ledger) may be retained by the CPA until fees due to the CPA are received. (B)CPA working papers are the joint property of the CPA and the client. (C)Supporting records not reflected in the client's records (e.g., proposed adjusting entries) may be withheld by the CPA if fees for the engagement remain unpaid. (D)CPA working papers that include copies of client's records are not available to third parties under any circumstances.
6. As one of the year-end audit procedures, the auditor instructed the client's personnel to prepare a confirmation request for a bank account that had been closed during the year. After the client's treasurer has signed the request, it was mailed by the assistant treasurer. What is the major flaw in this audit procedure? (A)The confirmation request was signed by the treasurer. (B)Sending the request was meaningless because the account was closed before the year end. (C)The request was mailed by the assistant treasurer. (D)The CPA did not sign the confirmation request before it was mailed.
7. In auditing a manufacturing entity, which of the following procedures would an auditor least likely perform to determine whether slow-moving, defective, and obsolete items included in inventory are properly identified? (A)Test the computation of standard overhead rates. (B)Tour the manufacturing plant or production facility. (C)Compare inventory balances to anticipated sales volume. (D)Review inventory experience and trends.
8. Which of the following best describes the auditors' approach to the audit of the ending balance of property, plant and equipment for a continuing nonpublic client? (A)Direct audit of the ending balance. (B)Agreement of the beginning balance to prior year's working papers and audit of significant changes in the accounts. (C)Audit of changes in the accounts since inception of the company. (D)Audit of selected purchases and retirements for the last few years.
9. With respect to issuance of an audit report which is dual dated for a subsequent event occurring after the completion of field work

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- but before issuance of the auditors' report, the auditors' responsibility for events occurring subsequent to the completion of field work is: (A)Extended to include all events occurring until the date of the last subsequent event referred to. (B)Limited to the specific event referred to. (C)Limited to all events occurring through the date of issuance of the report. (D)Extended to include all events occurring through the date of submission of the report to the client.
10. When the auditors select a sample of items from the vouchers payable register for the last month of the period under audit and trace these items to underlying documents, the auditors are gathering evidence primarily in support of the assertion that: (A)Recorded obligations were paid. (B)Incurred obligations were recorded in the correct period. (C)Recorded obligations occurred prior to year-end. (D)Cash disbursements were recorded as incurred obligation.
11. 「發現事務所其他成員先前已提供之專業服務報告，存有重大錯誤情況」，可能因下列何種因素而影響獨立性？(A)自我利益 (B)自我評估 (C)辯護 (D)熟悉度 (E)脅迫。
12. 令狐沖與岳不羣二人皆為華山聯合會計師事務所之執業會計師；最近，泰山公司擬委任岳不羣充當財務報告之簽證會計師，惟因令狐沖與華山公司之某些關聯，導致岳不羣須評估接受委任之正當性。試就下列各獨立選項中，選擇最為適當之敘述：(A)若令狐沖現受華山公司聘僱擔任董事，則只要令狐沖不參與查核，岳不羣仍得接受委任 (B)令狐沖雖受華山公司聘僱擔任董事，若能立即請辭且不參與查核，岳不羣仍得接受委任 (C)令狐沖與華山公司並無聘僱關係，惟其配偶任盈盈於該公司擔任總經理；則只要令狐沖不參與查核，岳不羣仍得接受委任 (D)令狐沖與華山公司並無聘僱關係，惟看好華山公司前景而購買該公司股票；則只要令狐沖不參與查核，岳不羣仍得接受委任 (E)令狐沖與華山公司並無聘僱關係，惟看好華山公司前景而以配偶名義購買該公司股票；則只要令狐沖不參與查核，岳不羣仍得接受委任。
13. 下列對於各項風險的陳述，何者為是？(A)查核風險是查核人員執行查核程序後，無法偵查出對財務報表有重大影響的錯誤的機率 (B)控制風險是查核人員無法控制發生重大錯誤的機率，控制風險的補數即為查核人員所提供的擔保 (C)偵查風險是因為採用抽樣所造成，包括誤受風險及誤拒風險 (D)無論查核人員採取統計抽樣或非統計抽樣，均會面臨抽樣風險及非抽樣風險 (E)查核人員評估過低的控制風險，將導致執行不必要的證實測試，影響審計效率。
14. 查核人員於辨認並評估個別項目聲明之重大不實表達風險時，應辨認並評估導因於舞弊之重大不實表達風險，並發展適當之查核對策。對所評估之重大風險，查核人員之查核對策通常不包括：(A)對重要科目及電子交易檔案資料，藉由電腦輔助查核技術以取得更多查核證據 (B)更為重視受查者重要資產之實體觀察或檢查 (C)改變函證範圍，除函證餘額外，亦包含交易日期與交易條件 (C)於期末或接近期末時執行證實測試 (D)執行更為詳細之分析性複核 (E)增加樣本量，並對特定條件或特定交易之母體擴大查核。
15. 上市(櫃)公司財務報表之查核案件應執行案件品質管制複核；複核時，須考量之事項通常不包括：(A)查核團隊所作之判斷，特別是重大性標準及重大風險之判斷 (B)對存有歧見、困難或具爭議性事項，是否已作適當諮詢且達成適當結論 (C)已更正及未更正不實表達之金額及其處理 (D)工作底稿是否能反映為重大判斷所執行之工作及支持所達成之結論 (E)應補充何種查核程序以獲得更為足夠及適切之查核證據。
16. 使用測試資料技術時，其控制程序通常不包括：(A)若測試資料涉及若干處理循環時，應控制其交付處理之順序 (B)使用正式之測試資料前，先就小量之測試資料進行測試 (C)於測試之檢核點嵌入例行性之稽核程式，錄製測試資料之處理情形以供查核人員後續追蹤 (D)預期測試之結果，並將實際測試結果與預期結果作逐筆及總數之比較 (E)確認處理測試資料之程式，受查者是否於受查期間一致使用。
17. 下列關於查核工作底稿之敘述，何者不正確？(A)查核工作底稿之紀錄方式，除紙本外，亦可能包括電子檔或其他方式 (B)查核工作底稿應及時編製，俾能提升查核工作之品質，使查核證據與結論之複核及評估更能有效執行 (C)對於與重大事項最終查核結論有不一致之資訊，不宜列入查核工作底稿，避免底稿內容相互衝突 (D)查核工作底稿應及時完成檔案彙整及歸檔，惟檔案彙整不應涉及查核程序之新增或作成新查核結論 (E)查核工作底稿之保管年限不短於五年，係自查核報告日起算；惟聯屬公司合併報表之查核報告日較晚者，以較晚者起算。

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18. 下列對於審計準則公報第三十八號「函證」之敘述，何者為非？(A)函證可提供應收帳款在特定日期存在之證據，但通常無法提供評價聲明有關之證據 (B)對金融機構之函證應採積極式，凡所查核財務報表涵蓋之期間內，受查者與金融機構有往來者，無論期末是否仍有餘額，均應函證 (C)查核人員如須於資產負債表日後之短期間內完成查核工作，並經評估受查者之固有風險與控制風險水準較低時，得於資產負債表日前實施函證 (D)查核應付帳款完整性之聲明時，查核人員應向受查者之主要供應商寄發詢證函，而不宜以應付帳款明細帳中金額較大者為函證對象 (E)消極式函證可與空白函證並用，藉以提高函證的可靠性。

19. 下列何者並非我國會計師法所規定之會計師懲戒方式？(A)罰鍰 (B)警告 (C)申誡 (D)限制業務之承接 (E)停止執行業務。

20. 下列為確認內部控制是否存在控制缺失(control deficiency)、明顯缺失(significant deficiency)與重大缺失(material weakness)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)甲、丙、丁、乙、戊 (C)乙、甲、丙、戊、丁 (D)丙、甲、乙、丁、戊 (E)丙、甲、丁、戊、乙。

II、我國審計準則公報第四十六號「會計師事務所之品質控制」，要求會計師事務所提供審計及相關服務，應建立品質管制制度；該制度應包括處理下列要素之政策及程序：

- | | |
|---------------------|-----------|
| 1. 事務所領導階層對品質管制之責任。 | 4. 人力資源。 |
| 2. 職業道德規範。 | 5. 案件之執行。 |
| 3. 案件之承接與續任。 | 6. 追蹤考核。 |

下列各項為銘傳會計師事務所建立品質管制制度所包含之部分政策或程序：

- ① 要求上市(櫃)公司財務報表之查核案件，主辦會計師應於簽證滿七年時輪調，且至少必須間隔二年方得回任。
- ② 指派具備足夠且適切之經驗、能力及權限之人員，以負責品質管制制度之運作。
- ③ 針對事務所執行之工作未遵循專業準則及法令之抱怨與指控，指派合適人員調查，並由未參與該案件之會計師負責監督。
- ④ 指派案件服務團隊時，須考量人員對專業準則、法令、相關資訊科技以及客戶所屬產業之瞭解。
- ⑤ 塑造於案件執行中注重品質之內部文化，將肯定及獎勵高品質工作之信念，透過訓練、會議、正式或非正式對話、宣言、通訊或備忘錄等方式傳達給事務所人員。
- ⑥ 向須維持獨立性之事務所人員，取得已遵循獨立性政策及程序之聲明書，每年至少一次。
- ⑦ 須完成客戶誠信之考量，包括客戶主要股東、高階管理人員及治理單位人員之身分及聲譽，且無資訊顯示客戶缺乏誠信，方得承接或續任案件。
- ⑧ 指派適任且客觀之案件品質管制複核人員，複核查核工作底稿是否能反映工作執行時所作之重大判斷及支持所達成之結論。
- ⑨ 要求事務所內所有階層之人員均須接受持續訓練，並提供必要之訓練資源及協助，以發展及維持必要之專業能力。
- ⑩ 依據案件之特定需求，複核會計師與職員之學經歷，以評估事務所是否有專業能力、時間及人力以承接案件。
- ⑪ 遵循會計師職業道德規範與執行案件之品質，為事務所人員晉升職位之重要依據。
- ⑫ 指定具專業技能之事務所內部人員或外部專家提供諮詢，以解決困難或具爭議性事項，並達成適當結論。

試作：判斷上述項目①至⑫之政策或程序與何種品質管制制度要素相關；回答時請依照下列格式，否則不予計分。(12 points)

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要素	1(事務所領導階層對品質管制之責任)	2(職業道德規範)	3(案件之承接與續任)	4(人力資源)	5(案件之執行)	6(追蹤考核)
項目	①②	③④	⑤⑥⑦	⑧⑨⑩	⑪	⑫

III、方威廉會計師受託查核鼎堯公司 2010 年度財務報表，並列出 10 項可能導致財務報表不當表達的錯誤或舞弊，及 19 項內部控制程序如下：

可能的錯誤或舞弊：

- (1) 客戶訂購的商品已予送達，但卻未開立發票向客戶請款。
- (2) 就已出貨的商品，開立發票向客戶請款，但未記入銷貨日記簿。
- (3) 就已出貨的商品，開立發票向客戶請款，並記入銷貨日記簿，但未過帳至應收帳款明細帳。
- (4) 訂單未獲批准，卻向倉庫提領商品。
- (5) 運送給客戶的商品，與其訂單內容不符。
- (6) 為了美化營業收入，而開立不實的銷貨發票，並記入銷貨日記簿。
- (7) 客戶的支票在送交出納之前遭到盜用。
- (8) 客戶的支票已送存銀行，並在應收帳款明細帳正確地貸記該客戶的款項，但現金收入簿的記錄卻發生錯誤。
- (9) 客戶的支票在送交出納之後遭到盜用。
- (10) 銷貨退回交易未獲批准，會計人員卻在帳上作此交易的記錄。

內部控制程序：

- (A) 運送前，送貨人員應就倉庫送交的商品項目，與出貨單的內容進行核對。
- (B) 從倉庫提領商品時，必須提示經適當批准的銷貨單。
- (C) 每月寄發應收帳款對帳單給客戶。
- (D) 運送前，送貨人員應就倉庫送交的商品項目，與已批准的銷貨單進行核對。
- (E) 收到客戶訂單時，應查詢電腦中相關存貨的庫存量，以確認倉庫是否仍有其訂購的商品。
- (F) 銷貨日記簿的每日彙總金額，與該日開立發票的控制總數進行核對。
- (G) 運送商品時，應就出貨單與銷貨發票進行核對。
- (H) 銷貨發票與售價表進行核對。
- (I) 客戶訂單與已批准的客戶名單進行核對。
- (J) 銷貨單與客戶的訂單進行核對。
- (K) 過帳至應收帳款明細帳的金額總數，與銷貨發票的控制總數進行核對。
- (L) 銷貨發票必須與出貨單、已批准的客戶訂單進行核對後，才郵寄給客戶。
- (M) 銷貨退回交易須經適當批准，才寄發預先編號的貨項通知單給客戶。
- (N) 銷貨退回交易應由銷售部門主管負責批准。
- (O) 收發室拆封信件時，將匯款通知單與支票分開，其中匯款通知單送交會計部門。
- (P) 依據匯款通知單而過帳至應收帳款明細帳的金額總數，與銀行送存單進行核對。
- (Q) 出納檢查每張支票是否已作適當背書。
- (R) 銀行送存單與出納的每日現金彙總表進行核對。
- (S) 由會計以外人員定期編製銀行調節表。

試為每一項可能的錯誤或舞弊找出必要的內部控制程序，並依下列格式作答：(20 points)

可能的錯誤或舞弊	內部控制程序
(1)	
(2)	
:	
(10)	

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(限用答案本作答)

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IV、You have just completed the accounts receivable confirmation process in the audit of Ming-Chuan Company, a paper supplier to retail shops and commercial users. Following are the data related to this process:

Accounts receivable recorded balance	\$2,760,000
Number of accounts	7,320
A sample was taken as follows:	
All accounts over \$10,000 (25 accounts)	\$465,000
75 accounts under \$10,000	\$81,500
Tolerable misstatement for the confirmation test	\$100,000
Acceptable audit risk	1.5%
Inherent risk	100%
Assessed control risk	75%
The chance of detecting a material misstatement by analytical procedures	60%

The following are the results of the confirmation procedures:

	Recorded value	Audited value	Audit Difference	(Audit Difference) ²
Items over \$10,000	\$465,000	\$432,000	\$33,000	1,089,000,000
Items under \$10,000	81,500	77,990	3,510	12,320,100
Individual misstatements for items under \$10,000				
Item 12	\$5,120	\$4,820	\$300	90,000
Item 19	485	385	100	10,000
Item 33	1,250	250	1,000	1,000,000
Item 35	3,975	3,875	100	10,000
Item 51	1,850	1,825	25	625
Item 59	3,780	4,200	(420)	176,400
Item 74	2,405	0	2,405	5,784,025
Total	\$18,865	\$15,355	\$3,510	7,071,050

Attached table is the CUER (Computed Upper Exception Rates) presented as percentage, which enables you to evaluate sampling results while using MUS (Monetary Unit Sampling).

Evaluating Sample Results Using Attributes Sampling

Table A		5% ARIA (Acceptable Risk of Incorrect Acceptance)										
Sample		Actual Number of Exceptions Found										
Size	0	1	2	3	4	5	6	7	8	9	10	
65	4.6	7.1	9.4	11.5	13.6	15.5	17.4	19.3	*	*	*	
70	4.2	6.6	8.8	10.8	12.6	14.5	16.3	18.0	19.7	*	*	
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.0	*	
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	*	
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.8	18.2	
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4	
Table B		10% ARIA (Acceptable Risk of Incorrect Acceptance)										
55	4.1	6.9	9.4	11.8	14.1	16.3	18.4	*	*	*	*	
60	3.8	6.4	8.7	10.8	12.9	15.0	16.9	18.9	*	*	*	
70	3.3	5.5	7.5	9.3	11.1	12.9	14.6	16.3	17.9	19.6	*	
80	2.9	4.8	6.6	8.2	9.8	11.3	12.8	14.3	15.8	17.2	18.6	
90	2.6	4.3	5.9	7.3	8.7	10.1	11.5	12.8	14.1	15.4	16.6	
100	2.3	3.9	5.3	6.6	7.9	9.1	10.3	11.5	12.7	13.9	15.0	

*More than 20 percent.

Note: This table present computed upper exception rates as percentage. Table assumes a large population.

本試題兩面印刷

銘傳大學 99 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 6 頁共 6 頁)

(限用答案本作答)

*本試題可使用計算機。

Required:[Note: Part (一), (二) and (三) are independent of each other.] (18 points)

(一) Assume that the sample was a PPS sample, calculate the upper and lower misstatement bound by using monetary unit sampling. Also evaluate the results.

(二) Assume that the sample was a random sample, calculate the point estimate and confidence limits for the population misstatements by using difference estimation. Also evaluate the results. (Hint: $Z_{\alpha/2}$ is 1.64.)

(三) Assume that the sample was a non-statistical sample, calculate the point estimate by using ratio estimation. Also evaluate the results.

V、簡答題：請以扼要且不失完整之方式說明下列名詞，您的回答必須呈現您的專業術養，僅就各名詞做片面解釋者，不予計分(例如，解釋「雙重目的測試」時，回答「係達成兩種目的之測試」即不給分)：(10 points)

(一) 雙重目的測試(Dual-purpose tests)。

(二) 消極式函證(Negative confirmation)。

(三) 重大缺失(Material weakness)。

(四) 穿透性測試(Walkthrough tests)。

(五) 抽樣風險(Sampling risk)。

本試題結束！

End of Exam!

本試題兩面印刷

試題完