

# 銘傳大學 98 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)

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#### I - Multiple Choice Questions: Select **the best answer** for each question. (44 points)

1. Which of the following is **not true**? (A) Written communication between the auditor and management about internal control over financial reporting should include the definitions of control deficiencies, significant deficiencies and material weaknesses (B) The auditor should not include in the written report representations that no significant deficiencies were noted during an audit of internal control over financial reporting (C) The auditor should not communicate with management until the audit of internal control over financial reporting is finished (D) If fraud is discovered, the auditor must report it to the appropriate level of management.
2. The primary purpose of a generalized computer audit program is to allow the auditor to (A) Use the client's employees to perform routine audit checks of the electronic data processing records that otherwise would be done by the auditor's staff accountants (B) Test the logic of computer programs used in the client's electronic data processing systems (C) Select larger samples from the client's electronic data processing records than would otherwise be selected without the generalized program (D) Independently process client electronic data processing records.
3. In auditing a public company audit client, Emily, an auditor for Ming Chuan, CPAs, identifies four deficiencies in ICORF (Internal Control Over Financial Reporting). Three of the deficiencies are unlikely to result in financial misstatements that are material. One of the deficiencies is reasonably likely to result in misstatements that are not material but significant. What type of audit report should Emily issue? (A) An unqualified report (B) A qualified report (C) An adverse report (D) A disclaimer of opinion.
4. Auditing Standard 5 requires an auditor to perform a walkthrough as part of the internal control audit. A walkthrough requires an auditor to (A) Tour the organization's facilities and locations before beginning any audit work (B) Trace a transaction from every class of transaction from origination through the company's information system (C) Trace a transaction from each major class of transaction from origination through the company's information system (D) Trace a transaction from each major class of transaction from origination through the company's information system until it is reflected in the company's financial reporting.
5. Which of the following statements best describes the guidance developed by the AICPA related to WebTrust services? (A) The Trust Services principles require the CPA to focus exclusively on the financial information presented on a web site (B) Once earned, the WebTrust seal can remain on a web site until the entity controlling the site informs the CPA that the information on the site has changed (C) In performing a WebTrust assurance engagement, a CPA does not have to consider auditing or attestation standards (D) The Trust Services principles provide a broad set of criteria that guide practitioners in testing and evaluating web sites.
6. Ritz Corporation wished to acquire the stock of Stale, Inc. In conjunction with its plan of acquisition, Ritz hired Fein, CPA to audit the financial statements of Stale. Based on the audited financial statements and Fein's unqualified opinion, Ritz acquired Stale. Within 6 months, it was discovered that the inventory of Stale had been overstated by \$500,000. Ritz commenced an action against Fein. Ritz believes that Fein failed to exercise the knowledge, skill and judgment commonly possessed by CPAs in the locality, but is not able to prove that Fein either intentionally deceived it or showed a reckless disregard for the truth. Ritz also is unable to prove that Fein had any knowledge that the inventory was overstated. Which of the following two causes of action would provide Ritz with proper bases upon which Ritz would most likely prevail? (A) Negligence and fraud (B) Negligence and gross negligence (C) Negligence and breach of contract (D) Gross negligence and breach of contract.
7. In pursuing its quality control objectives with respect to independence, a CPA firm may use policies and procedures such as (A) Emphasizing independence of mental attitude in firm training programs and in supervision and review of work (B) Prohibiting employees from owning shares of the stock of publicly traded companies (C) Suggesting that employees conduct their banking transactions with banks that do not maintain accounts with client firms (D) Assigning employees who may lack independence to research positions that do not require participation in field audit work.

本試題兩面印刷

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8. A CPA's report on agreed-upon procedures related to management's assertion about an entity's compliance with specified requirements should contain (A) A statement of limitations on the use of the report (B) An opinion about whether management's assertion is fairly stated (C) Negative assurance that control risk has not been assessed (D) An acknowledgement of responsibility for the sufficiency of the procedures.
9. In which one of the following situations would a CPA be in violation of the AICPA Code of Professional Conduct in determining a fee? (A) A fee based on the fee charged by the prior auditor (B) A fee based on the outcome of a bankruptcy proceeding (C) A fee based on the nature of the service rendered and the CPA's particular expertise instead of the actual time spent on the engagement (D) A fee based on whether the CPA's report on the client's financial statements results in the approval of a bank loan.
10. Which of the following is a conceptual difference between the attestation standards and generally accepted auditing standards? (A) The attestation standards provide a framework for the attest function beyond historical financial statements (B) The requirement that the practitioner be independent in mental attitude is omitted from the attestation standards (C) The attestation standards do not permit an attest engagement to be part of a business acquisition study or a feasibility study (D) None of the standards of fieldwork in generally accepted auditing standards are included in the attestation standards.
11. 下列何者係於出具查核報告前所執行之程序，用以客觀評估查核團隊所作之重大判斷及查核報告所依據之結論？(A)追蹤考核 (B)查核案件之檢查 (C)案件品質管制複核 (D)主辦會計師之複核 (E)查核團隊中較有經驗者之複核。
12. 下列何者為財務報導舞弊之可能方式？(A)侵佔收到之款項。例如，挪用已收取之貨款或已沖銷呆帳之收回款 (B)偷竊實體資產或智慧財產。例如，偷竊商品以供個人使用或銷售、偷竊廢料以供銷售、洩漏企業技術資料以獲取報酬 (C)使企業就未取得之商品或服務支付款項。例如，付款給虛構之供應商、供應商提高價格後付回扣給採購人員、付款給虛假之員工 (D)未經適當核准將企業資產作為個人使用。例如，以企業資產作為個人借款之擔保品 (E)以上選項均不正確。
13. 查核人員於查核財務報表時，應考量「重大性」與「查核風險」；下列關於重大性與查核風險之敘述，何者為是？(A)重大性係指科目金額越大者越重要，查核人員應將查核資源用於金額重大之科目 (B)查核風險係指查核人員執行查核程序後仍未能查出既存重大錯誤之風險，可藉由適當之規劃與督導、實施查核工作品質管制等予以降低 (C)因存在重大性標準之判斷，故查核人員僅能合理確信財務報表有無重大不實表達 (D)若查核人員設定重大性標準之金額越高，則查核證據越少，導致可接受之查核風險提高；故重大性標準之金額與查核風險水準存有正向關係 (E)以上選項均不正確。
14. 下列關於「重大性」與「可容忍誤述」之敘述，何者為是？(A)在規劃查核工作時，查核人員必須決定財務報表層級之重大性標準，並且整個審計過程都不應變動該標準，以維持應有的查核品質 (B)查核人員應就每張財務報表分別決定重大性標準，因為對某張財務報表重大的(如損益表)，未必對他報表也重大(如資產負債表) (C)財務報表層級之重大性標準通常分攤給資產負債表科目，即可容忍誤述；惟不管如何分攤，各科目可容忍誤述之合計數須等於重大性標準 (D)查核人員須確定各科目之誤述上限均小於該科目之可容忍誤述，方能作成財務報表整體為允當表達之結論 (E)以上選項均不正確。
15. 查核人員須取得「足夠與適切」之查核證據，作為對財務報表表示意見的合理依據；下列關於足夠與適切之敘述，何者為是？(A)足夠與適切，係要求查核證據不僅須具說服性，尚須具備結論性 (B)證據之足夠，係著重於所獲得證據之數量；在規劃查核時，查核人員可藉由增加證據之數量以提高證據之適切 (C)證據之適切，係著重於證據之可靠性與相關性；若證據之來源越可靠，則與所欲驗證之聲明亦越相關 (D)獲得證據之成本與其效益應作合理評量，故查核重要項目時，得因困難或成本高昂而不執行必要查核程序 (E)以上選項均不正確。
16. 下列關於「分析性複核」之敘述，何者為是？(A)分析性複核係就重要比率或金額及其趨勢加以研究，故僅

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能用於財務資料之分析 (B)分析性複核可運用於控制測試與證實測試，協助查核人員偵測異常變動與異常事項 (C)若所分析之資料存有正常之關係，可推論該等資料無存在重大不實表達之可能 (D)就查核測試之成本與其效益而言，分析性複核之成本雖最低，但證據力最高 (E)以上選項均不正確。

17. 下列關於各項風險要素之敘述，何者為是？ (A)固有風險係指受查者內部控制存在先天限制，以致於無法防範或偵查出重大不實表達的機率 (B)控制風險是查核人員無法控制發生重大不實表達的機率，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)查核人員評估過高的控制風險，將影響審計的效果 (E)以上選項均不正確。
18. 下列關於「審計抽樣」之敘述，何者為是？ (A)審計抽樣可應用於統計抽樣與非統計抽樣，兩種抽樣方法均要求隨機樣本(random sample)，方能據以評估抽樣結果 (B)統計抽樣與非統計抽樣均會面臨抽樣風險，惟僅統計抽樣會面臨非抽樣風險 (C)在規劃抽樣計畫時，查核人員所設定之抽樣風險與樣本量為反向關係，可容忍誤差則為正向關係 (D)在評估抽樣結果時，查核人員係藉由比較樣本誤差與可容忍誤差，作為推論母體特性之基礎 (E)以上選項均不正確。
19. 下列關於審計準則公報第三十五號「財務資訊之代編」之敘述，何者為是？ (A)會計師姓名與代編之財務資訊發生關聯時，應出具代編報告，並於報告中註明其使用限制 (B)為免使用者難以理解，會計師代編財務資訊所依據之會計原則，僅限於一般公認會計原則 (C)因代編財務資訊不提供任何程度之確信，即使會計師獲悉管理階層所提供之資訊不正確或不完整，亦無須執行任何驗證程序 (D)會計師所代編之財務資訊，不得存有已知之重大不實表達，即使委任人同意於財務資訊中適當揭露該事項 (E)以上選項皆不正確。
20. 下列關於審計準則公報第三十六號「財務報表之核閱」之敘述，何者為是？ (A)會計師受託執行核閱之財務報表，可以包括公開發行公司之期中財務報表與非公開發行公司之各期財務報表，惟不論受核閱者為公開發行公司或非公開發行公司，會計師均應瞭解受核閱者與財務報導有關之內部控制 (B)會計師係藉由檢查、觀察、函證、分析及比較等方式，以獲取足夠與適切之證據，俾於報告中以消極確信之文字表達核閱結果 (C)核閱財務報表所採用之重大性水準，應大於查核財務報表所採用之重大性水準，這是因為會計師僅執行有限的程序，可以容忍較大的誤述 (D)核閱報告得為否定式之核閱報告，此時會計師應明示根據核閱結果，財務報表之編製已重大違反一般公認會計原則，無法允當表達財務狀況、經營結果及現金流量情形 (E)以上選項皆不正確。
21. 下列關於審計準則公報第四十五號「查核工作底稿準則」之敘述，何者為是？ (A)查核工作底稿僅得以書面方式記錄，以顯示查核工作之完整軌跡 (B)工作底稿應記載獲致最後結論之相關資訊，與重大事項最終查核結論有不一致之資訊，不宜列入 (C)工作底稿之所有權，除法令或事務所內部契約規定者外，屬於主辦會計師 (D)查核人員應及時編製查核工作底稿，最遲應於查核報告日後六十天內完成 (E)以上選項均不正確。
22. 下列關於我國會計師事務所之組織型態與法律責任之敘述，何者為是？ (A)事務所之組織型態一共可分為個人、聯合與法人等三種型態 (B)聯合會計師事務所之經營型態為聯合辦公、個別承接業務，且個別承擔責任 (C)加入法人會計師事務所為股東者，並非以具備會計師職業登記資格者為限，惟股東須達三人以上 (D)法人會計師事務所之股東因過失致有損害賠償責任時，得僅以出資額為賠償上限 (E)以上選項皆不正確。

II、內部控制可分為五項組成要素，以銷貨循環為例，請確認下列事項與那一項組成要素有關：(10 points)

- (一)內部稽核抽查銷貨循環中各作業程序是否遵守內控規定。
- (二)設計組織架構時，將核准訂單及徵信作業分別交由不同部門負責。
- (三)編製產品別利潤分析表，作為業務主管之決策參考。
- (四)評估客戶倒閉或潛逃之風險。
- (五)出貨程序要求倉庫部門必須依據經授權人員核准之銷貨單，才能運交商品。

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III、Item 1 through 6 present various independent factual situations an auditor might encounter in conducting an audit.

Assume: (1)The auditor is independent. (2)Only single-year (not comparative) statements are presented for the current year. (3)The conditions for unqualified opinion exist unless contradicted in the factual situation. (4)The conditions stated in factual situations are material or highly material. (5)No report modifications are to be made except in response to the factual situations.

**Situations:**

1. During your audit of Debold.com, Inc., you conclude that there is a possibility that inventory is materially overstated. The client refuses to allow you to expand the scope of your audit sufficiently to verify whether the balance is actually misstated.
2. Four weeks after the year-end date, a major customer of Prince Construction Co. declared bankruptcy. Because the customer had confirmed the balance due to Prince at the balance sheet date, management refuses to charge off the account or otherwise disclose the information. The receivable represents approximately 10% of accounts receivable and 20% of net earnings before taxes.
3. Auto Delivery Company has a fleet of several delivery trucks. In the past, Auto Delivery had followed the policy of purchasing all equipment. In the current year, they decided to lease the trucks. The method of accounting for the trucks is therefore changed to lease capitalization. This change in policy is fully disclosed in footnotes.
4. You are auditing Woodcolt Linen Services for the first time. Woodcolt has been in business for several years but has never had an audit before. After the audit is completed, you conclude that the current year balance sheet is stated fairly in accordance with GAAP. The client did not authorize you to do test work for any of the previous years.
5. You were engaged to audit the Cutter Steel Company's financial statements after the close of the corporation's fiscal year. Because you were not engaged until after the balance sheet date, you were not able to physically observe inventory, which is highly material. On the completion of your audit, you are satisfied that Cutter's financial statements are presented fairly, including inventory about which you were able to satisfy yourself by the use of alternative audit procedures.
6. Barefield Corporation, a wholly owned subsidiary of Sandy, Inc., is audited by another CPA firm. As the auditor of Sandy, Inc., you have assured yourself of the other CPA firm's independence and professional reputation. However, you are unwilling to take complete responsibility for its audit work.

**Required: (18 points)**

For each situation, identify the appropriate types of audit opinion, and select the necessary components of audit report from the seven items (A~G) listed below. The components must be presented in the exact order. For example, a situation that the auditor should issue the standard opinion report is presented as "A, C, F"

- A. Standard introductory paragraph
- B. Modified introductory paragraph
- C. Standard scope paragraph
- D. modified scope paragraph
- E. explanatory paragraph
- F. Standard opinion paragraph
- G. modified opinion paragraph

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Please organize your answers into the following table.

Situation	Types of audit opinion	Components of audit report
1		
:	:	:
6		

IV、張無忌會計師受託查核銘傳公司，針對下列左欄之可能錯誤或舞弊，張會計師擬訂下列右欄之查核程序。請為每一項可能發生之錯誤或舞弊，找出最適當之查核程序：(10 points)

可能發生之錯誤或舞弊	查核程序
(1) 會計人員將已付款之進貨憑證從原傳票抽出，另編製傳票重複申請付款。 (2) 將資產負債表日前之進貨交易延遲入帳，以降低期末應付帳款餘額。 (3) 薪工人員利用接觸薪資記錄及薪資現金袋之機會，以自己親友混充員工而冒領薪資。 (4) 薪工人員開立薪資扣繳憑單時，故意低列自己的薪資金額，以逃漏其個人綜合所得稅。 (5) 會計人員將無未來經濟效益之維修支出予以資本化，以美化當期損益。	A. 就本期固定資產增添交易，核對請購單、訂購單及供應商發票等相關憑證，以判斷該等支出之性質是否應予資本化。 B. 就已付款之進貨交易，抽查是否均檢附訂購單、驗收單及供應商發票等進貨憑證。 C. 就資產負債表日前十日之現金支出交易，追查支票受款人之簽收日期或郵寄支票之日期。 D. 就期後付款之進貨交易，核對其驗收單的驗收日期。 E. 就帳列維修費用，抽查其請購單、訂購單及供應商發票等相關憑證，以判斷該等支出之性質是否應予資本化。 F. 就帳列薪資費用與薪資扣繳憑單開立總額進行調節。 G. 以突擊方式觀察發薪現場之作業程序，若有代領或未領之情形，查明該名員工是否確定任職。

V、The following Accounts Receivable Confirmation Statistics working paper (indexed B-3) was prepared by an audit assistant during the calendar year 2008 audit of Ming Chuan Co., Inc., a continuing audit client. The engagement supervisor is reviewing the working papers.

Ming Chuan Co., Inc. Accounts Receivable Confirmation Statistics 12/31/2008			Index: B-3	
<u>REQUESTS</u>	<i>Accounts</i>		<i>Dollars</i>	
	<i>Number</i>	<i>Percent</i>	<i>Amount</i>	<i>Percent</i>
Confirmation requests sent	200	10.0%	352,500	10.1%
Total accounts receivable at 12/31/2008, confirm date	2,000	100.0%	\$3,500,000 <sup>0a</sup>	100.0%
<u>RESULTS</u>				
Replies received through 2/25/2009				
Total confirmed without exception	164 <sup>B</sup>	8.2%	196,000	9.8%
Differences reported and resolved, no adjustment	18 <sup>W</sup>	0.9%	32,000	1.6%
Differences found to be potential adjustments				
Book Value	10 <sup>X</sup>	0.5%	50,000	0.6%
Audited Value			38,000	
Misstatement			12,000	
No reply received to confirmation	6	0.3%	\$ 72,500	3.6%

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## 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)

可使用計算機

不可使用計算機

**Tickmark legend:**

- Ω Agreed to accounts receivable subsidiary ledger
- α Agreed to general ledger and lead schedule
- Ψ Includes one related-party transaction
- β Confirmed without exception, W/P B-4
- χ Confirmed with exception, W/P B-5

**Overall conclusion:** The potential adjustment of \$12,000 or .6% is below materiality threshold; therefore, the accounts receivable balance is fairly stated.

**Required: (18 points)**

(一) The reviewer of this working paper made the following review comments. For each review point, indicate that whether it is a suitable comment. (Yes or Not)

Review Point	Suitable? (Yes or Not)
1. The working paper was not initialed and dated by the audit assistant.	
2. A combination of positive and negative confirmation requests is required, not only positive.	
3. Two positive confirmations that were sent but were unanswered are not accounted for.	
4. The working paper should document the use of alternate procedures in the case of non-replies.	
5. The working paper should not be completed until replies are received from all 200 accounts to which confirmations were sent.	
6. There should be an indication of follow-up or cross-referencing of the account confirmed related-party transaction.	
7. The sample size is insufficient in that more than 20% of the accounts must be included.	
8. There should be an explanation or proposed disposition of the 10 differences aggregating \$12,000.	
9. There should be a reference to second requests.	
10. Cross-referencing is incomplete, such as the 18 "Differences reported and resolved, no adjustment" and "Confirmation Requests."	

(二) Now assume that another deficiency in the working paper is that the difference found in the sample has not been projected to the overall population. Mean per unit, ratio estimation and difference estimation are three methods that might be used to project results. Assume that after all other deficiencies in the above working paper are corrected, \$12,000 is the proper amount of misstatement in the previous confirmation statistics. Calculate the projected misstatement using each of these three methods.

(三) Assume that you have completed the audit and the partner in charge has suggested that he believes that a more efficient approach next year will be to rely more upon the examination of support for the various receivables and not to send receivable confirmation requests. Discuss the issue of whether receivable confirmations must be sent in all circumstances. Identify the standard requirement that apply to this issue, if any.

**本試題結束!**

**End of Exam!**

本試題兩面印刷

試題完