

國立臺北大學 104 學年度碩士班一般入學考試試題

系(所)組別：會計學系

科 目：審計學

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一、Multiple Choice Questions (40 分)

1. Which of the following best describes the focus of the following engagements?

	<u>Auditing Engagement</u>	<u>Attestation Engagement</u>	<u>Assurance Engagement</u>	<u>Consulting Services Engagement</u>
A.	Any information	Financial statements	Advice and decision support	Financial information
B.	Financial information	Advice and decision support	Financial statements	Any information
C.	Advice and decision support	Any information	Financial information	Financial statements
D.	Financial statements	Financial information	Any information	Advice and decision support

A. Option A

B. Option B

C. Option C

D. Option D

2. When financial statements do not present fairly the financial condition, results of operations, and cash flows of an entity, an auditor would mostly likely issue a(n):

A. Adverse opinion.

B. Disclaimer of opinion.

C. Qualified opinion.

D. Unqualified opinion.

3. Which of the following statements is more closely related to independence in fact rather than independence in appearance?

A. The auditors' actual state of mind and unbiased mental attitude.

B. Ownership of a financial interest in a client by an auditors' spouse.

C. Employment of an auditors' child in a position of influence within a client.

D. Ownership of a financial interest in a client by an auditors' distant relative.

4. Which of the following combinations would provide the auditor the most persuasive evidence?

	<u>Source of Evidence</u>	<u>Effectiveness of Internal control</u>
A.	Internal	More effective
B.	Internal	Less effective
C.	External	More effective
D.	External	Less effective

A. Option A

B. Option B

C. Option C

D. Option D

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5. The most persuasive evidence regarding the existence of newly acquired computer equipment is
- A. Inquiry of management.
 - B. Documentation prepared externally.
 - C. Observation of auditee's procedures.
 - D. Physical observation.
6. The standard auditors' report refers to standards of the PCAOB and GAAP in which paragraph?
- A. Standards of the PCAOB: Scope only; GAAP: Opinion only
 - B. Standards of the PCAOB: Introductory only; GAAP: Scope and opinion
 - C. Standards of the PCAOB: Introductory and scope; GAAP: Opinion only
 - D. Standards of the PCAOB: Introductory only; GAAP: All paragraphs
7. Which of the following can CAATs not do?
- A. Scan inventory quantities for negative balances.
 - B. Determine the reasonableness of the allowance for doubtful accounts.
 - C. Recalculate depreciation.
 - D. Select customers' accounts receivable for confirmation.
8. The concept of materiality is not used by auditors as a guide to
- A. Planning the audit plan.
 - B. Evaluating the evidence.
 - C. Applying the responsibilities principle.
 - D. Making decisions about the audit report.
9. An internal control program for understanding the client's inherent risk and control risk would not include which of the following procedures?
- A. Communicate with predecessor auditors.
 - B. Study previous year audit documentation.
 - C. Evaluate the competence and independence of the internal auditors.
 - D. Obtain written representation from the client concerning collectability of receivables.
10. Which of the following relationships between types of analytical procedures and sources of information are most logical?

Type of Analytical Procedure	Source of Information
a. Comparison of current account balances with prior periods	Physical production statistics
b. Comparison of current account balances with expected balances	Company's budgets and forecasts
c. Evaluation of current account balances with relation to predictable historical patterns	Published industry ratios
d. Evaluation of current account balances in relation to nonfinancial information	Company's own comparative financial statements.

- A. Option a
- B. Option b
- C. Option c
- D. Option d

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11. Analytical procedures are used
 - A. To set materiality limits.
 - B. To assess the reasonableness of financial statement amounts.
 - C. To provide direct evidence about the numbers in the financial statements.
 - D. To test internal controls.

12. Which of the following control activities would best protect against the preparation of improper or inaccurate cash disbursements?
 - A. All checks must be signed by an officer designated by the board of directors.
 - B. All signed checks must be reviewed and compared with supporting documentation by the treasurer before mailing.
 - C. All checks must be sequentially numbered and accounted for by internal auditors.
 - D. All checks must be perforated or otherwise effectively canceled when they are returned with the bank statement.

13. An internal control questionnaire for evaluating the occurrence objective of revenues would not include which of the following questions?
 - A. Is customer credit approved before orders are shipped?
 - B. Are customer statements mailed monthly by the accounts receivable department?
 - C. Are direct confirmations of receivables obtained periodically by the internal auditor?
 - D. Are returned goods checked against necessary reports?

14. The positive form of confirmation is best used when
 - A. Account balances are relatively large.
 - B. Account balances are small in amount but numerous.
 - C. Accounts are not in dispute.
 - D. Internal control is considered effective.

15. Which of the following is an internal control activity that could prevent a paid disbursement voucher from being presented for payment a second time?
 - A. Vouchers should be prepared by individuals who are responsible for signing disbursement checks.
 - B. Disbursement vouchers should be approved by at least two responsible management officials.
 - C. The date on a disbursement voucher should be within a few days of the date the voucher is presented for payment.
 - D. The official who signs the check should compare the check with the voucher and should stamp PAID on the voucher documents.

16. Which of the following would not typically be a specific relevant assertion about fixed asset accounts?
 - A. Fixed assets in the accounts exist and are in productive use.
 - B. Net carrying book values in the accounts are reflected at current market values.
 - C. Depreciation has been calculated properly using accepted methods and reasonable estimates of useful life and other factors.
 - D. Fixed assets are properly classified in the balance sheet under appropriate descriptive captions.

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17. A cutoff test reveals goods received and counted in inventory but not recorded in purchases. The effect on the financial statements is
- A. Net income is overstated.
 - B. Net income is understated.
 - C. There is no effect because the inventory records were adjusted to the physical count.
 - D. Net income is not affected until the subsequent period.
18. ABC Company has issued a bond that pays 5% interest semiannually to bond holders on record June 30 and December 30. Payments are made on July 15 and January 15. ABC Company has a December 31 fiscal year-end. The auditor vouches the January 15, 2010 payment to the liabilities recorded on the December 31, 2009 balance sheet. Which of the following ASB balance assertions is the auditor testing?
- A. Existence.
 - B. Rights and obligations.
 - C. Completeness.
 - D. Valuation.
19. Which of the following reporting options is available if the client refuses to provide written representations to auditors?
- A. Unqualified or qualified opinion.
 - B. Qualified or adverse opinion.
 - C. Qualified opinion or disclaimer of opinion.
 - D. Disclaimer of opinion or adverse opinion.
20. Which of the following is considered in determining the sample size in a classical variables sampling application but not in a monetary unit sampling (MUS) application?
- A. Standard deviation, yes; risk of incorrect acceptance, yes.
 - B. Standard deviation, yes; risk of incorrect acceptance, no.
 - C. Standard deviation, no; risk of incorrect acceptance, yes.
 - D. Standard deviation, no; risk of incorrect acceptance, no.

二、An important principle for auditors is the need to maintain an appropriate level of professional skepticism. Please answer the following questions: (20 分)

1. During which stages of the audit are auditors required to exhibit professional skepticism?
2. How dose each of the following independent issues potentially relate to the principle of professional skepticism?
 - (1). The auditor's firm has served the client for a long period of time and strong friendships have developed between the firm personnel and client's officers.
 - (2). Auditors are anxious to complete the audit shortly because of other workload demands and deadlines related to other engagements.
 - (3). The client has mentioned on a number of occasions its desire to reduce (or limit) the audit fee.

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三、現代審計學的查核方法已採用風險導向的查核方法(risk-based audit methodology)，誠如外勤工作準則第二條所規定：「查核人員必須瞭解受查者及其環境，包括內部控制，以評估其財務報表導因於錯誤或舞弊而發生重大不實表達之風險，藉以設計進一步查程序之性質、時間及範圍。」也是我國審計準則公報第四十八「瞭解受查者及其環境以辨認並評估重大不實表達風險」及四十九號「查核人員對所評估風險之因應」的主要依據。請回答下列相關問題：(20分)

1. 財務報表重大不實表達風險係由那二項風險所構成？並請說明這兩項風險的定義。
2. 查核人員根據所評估之財務報表重大不實表達風險，藉以設計進一步查核程序的之性質、時間及範圍，所謂進一步查核程序包括那些？
3. 何謂財務報表重大不實表達風險中之顯著風險(significant risk)？

四、下列四小題皆與審計抽樣相關，請回答您是否同意相關的敘述，並說明其理由。(20分)

1. 樣本量的大小與可接受的風險限額(acceptable allowance for sampling risk)有正相關。
2. 母體中所有的項目皆納入查核的範圍，則抽樣風險及非抽樣風險皆可降至為0。
3. 查核人員有時會將樣本單位(sample unit) 抽出後放回母體，再進行下一個樣本單位的抽取，其主要的理由係要確保抽到具代表性的樣本。
4. 應收帳款科目餘額為\$5,000,000，查核人員抽取一個樣本其帳面金額共計\$500,000，查核樣本發現高估\$10,000，如果應收帳款最大可容忍誤述為\$105,000，此時查核人員應該可以作出應收帳款無重大不實表達的結論。

請依下列格式回答，未按格式回答不予計分(每小題5分)：

題次	“是” 或 “否” 同意	理 由
1		
2		
3		
4		

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