

國立臺北大學 109 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 (50 分) (1~10 題每題 3 分，11~20 題每題 2 分)

1. You have been assigned to the audit of NTPU Inc. for the year ended December 31, 2019. Your audit senior has obtained the following files for you to use in your testing, all in Excel format: customer list and accounts receivable December 31. Your customer list file should include the customer number, customer name, complete address, phone number and credit limit. The Accounts Receivable files will each contain the customer number and the accounts receivable balance. How to determine if all customers with a receivable balance are approved customers by ACL?
- (A) Relate, Choose the accounts receivable table as the primary table and Customer List table as the secondary table. “unmatched primary records”.
 - (B) Relate, Choose the Customer List table as the primary table and accounts receivable table as the secondary table. “matched primary records”.
 - (C) Join, Choose the accounts receivable table as the primary table and Customer List table as the secondary table. “unmatched primary records”.
 - (D) Join. Choose the Customer List table as the primary table and accounts receivable table as the secondary table. “matched primary records”.
2. Auditors would most likely use computer-assisted audit techniques (CAATs) to
- (A) Make copies of client data files for controlled reprocessing.
 - (B) Construct a parallel simulation to test the client's computer controls.
 - (C) Perform tests of a client's hardware controls.
 - (D) Test the operative effectiveness of a client's password access control.
3. Auditors would most likely introduce test data into a computerized payroll system to test internal controls related to the
- (A) Existence of unclaimed payroll checks held by supervisors.
 - (B) Early cashing of payroll checks by employees.
 - (C) Discovery of invalid employee identification numbers.
 - (D) Proper approval of overtime by supervisors.
4. Smith Corporation has numerous customers. Customer files are kept on disk storage. Each account in the customer file contains name, address, credit limit, and account balance. The auditor wishes to test these files to determine whether credit limits are being exceeded. The best procedure for the auditor to follow would be to:
- (A) Use generalized audit software to develop test data that would cause some account balance to exceed the credit limit and determine if the system properly detects such situations.
 - (B) Use generalized audit software to compare credit limits with account balances and print out the details of any account with a balance exceeding its credit limit.
 - (C) Require a printout of all account balances so they can be manually checked against the credit limits.
 - (D) Request a printout of a sample of account balances so they can be individually checked against the credit limits.
5. An auditor may decide *not* to perform tests of controls related to the control activities within the computer portion of the client's internal control. Which of the following would *not* be a valid reason for choosing to omit such test?
- (A) The controls duplicate operative controls existing elsewhere.
 - (B) There appear to be major weaknesses that would preclude reliance on the stated procedure.
 - (C) The time and dollar costs of testing exceed the time and dollar savings in substantive testing if the tests show the controls to be operative.
 - (D) The controls appear adequate.

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6. Which of the following is least likely to be a general control over computer activities?
- (A) Procedures for developing new programs and systems.
(B) Requirements for system documentation.
(C) A change request log.
(D) A validity test.
7. Which of the following is an example of general computer control?
- (A) Input validation checks. (B) Control total.
(C) Firewalls. (D) Self-checking numbers.
8. Which of the following would **not** generally be considered a program control?
- (A) Limit tests. (B) Segregation of duties controls.
(C) Allowed character tests. (D) Missing data tests.
9. General controls over IT systems are typically tested using:
- (A) Generalized audit software. (B) Observation, inspection, and inquiry.
(C) Program analysis techniques. (D) Test data.
10. Which of the following testing techniques minimizes the possibility that the auditors will contaminate a client's financial records?
- (A) Test data. (B) Integrated test facilities.
(C) Controlled programs. (D) Tagging and tracing transactions.
11. Decreases in the estimated standard deviation have what effect on required sample size?
- (A) Increases. (B) Decreases.
(C) No effect. (D) Indeterminate.
12. In the past, the auditors have found that the book value of a receivable account has been related to the amount the account is misstated (i.e., large accounts have large misstatements and small accounts have small misstatements). Which of the following techniques is most likely to be efficient?
- (A) Mean-per-unit estimation. (B) Ratio estimation.
(C) Difference estimation. (D) Sequential sampling estimation.
13. Which of the following is an advantage of systematic selection over random number selection?
- (A) It provides a stronger basis for statistical conclusions.
(B) It enables the auditor to use the more efficient "sampling with replacement" tables.
(C) There may be correlation between the location of items in the population, the feature of sampling interest, and the sampling interval.
(D) It does not require establishment of correspondence between random numbers and items in the population.
14. Which procedure is an auditor most likely to use to detect a check outstanding at year-end that was **not** recorded as outstanding on the year-end bank reconciliation?
- (A) Prepare a bank transfer schedule using the client's cash receipts and cash disbursements journal.
(B) Receive a cutoff statement directly from the client's bank.
(C) Prepare a four column bank reconciliation using the year-end bank statement.
(D) Confirm the year-end balance using the standard form to confirm account balance information with financial institutions.

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15. Which of the following procedures would probably be most effective in identifying duplicate billing of customers during the year?
- (A) Analytical procedures.
(B) Confirmation of accounts at year end.
(C) Data analytics applied to sales transactions.
(D) Review of contracts.
16. An inventory turnover analysis is useful to the auditor because it may detect:
- (A) Inadequacies in inventory pricing.
(B) Methods of avoiding cyclical holding cost.
(C) The optimum automatic reorder points.
(D) The existence of obsolete merchandise.
17. Which of the following policies is an internal control weakness related to the acquisition of factory equipment?
- (A) Acquisitions are made through and approved by the department in need of the equipment.
(B) Advance executive approvals are required for equipment acquisitions.
(C) Variances between authorized equipment expenditures and actual costs are to be immediately reported to management.
(D) Depreciation policies are reviewed only once a year.
18. Which of the following best describes the independent auditors' approach to obtaining satisfaction concerning depreciation expense in the income statement?
- (A) Verify the mathematical accuracy of the amounts charged to income as a result of depreciation expense.
(B) Determine the method for computing depreciation expense and ascertain that is in accordance with generally accepted accounting principles.
(C) Reconcile the amount of depreciation expense to those amounts credited to accumulated depreciation accounts.
(D) Establish the basis for depreciable assets and verify the depreciation expense.
19. Assume that the auditors are concerned about disbursement transactions that have been recorded for improper amounts. Which procedure(s) would possibly identify these transactions?

Item	Trace from source documents to journals	Vouch from journal to source documents
A.	No	No
B.	No	Yes
C.	Yes	No
D.	Yes	Yes

- (A) Option A
(B) Option B
(C) Option C
(D) Option D

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20. The primary purpose of the internal auditors' evaluation of internal control is to:

- (A) Determine if management has planned and implemented activities needed to attain goals and objectives.
- (B) Determine the extent of tests of controls needed during field work.
- (C) Identify areas for fraud investigation.
- (D) Determine if employees have incompatible duties that have compromised the control environment.

二、問答題 (50 分)

1. 自民國 104 年起，我國審計準則委員會參照國際審計準則公報，陸續發布了審計準則公報第五十八號至第六十一號，對會計師財務報表查核報告做了重大的修訂，請依照相關的規定回答下列問題：(25 分)

- (1) 以無保留意見之查核報告為例，請列出會計師對上市(櫃)公司及非上市(櫃)公司財務報表所出具之查核報告最主要的差別為何？(10 分)
- (2) 依審計準則公報第 58 號之規定，何謂關鍵查核事項(key audit matter)？會計師如何決定關鍵查核事項？(4 分)
- (3) 會計師如欲於查核報告中向財務報表使用者說明查核規劃有關重大性設定及查核範圍時，應在查核報告中的那一段加以說明？(4 分)
- (4) 某一上市公司因連續虧數年，會計師根據所蒐集之查核證據認為該公司有繼續經營上的不確定性，但管理階層認為將該不確定性及其因應的資訊揭露在財務報表上，會影響公司的股價，因而在揭露時避重就輕。會計師認為該揭露無法允當表達，管理階層亦不願修改相關揭露，因而決定出具保留意見之查核報告。請問該查核報告至少應有那些段(多寫的段會扣分)？會計師應於何段說明受查公司有關繼續經營上具不確定性的說明？(7 分)

2. 查核人員對下列 3 項內部控制作業屬性執行屬性抽樣，其抽樣規劃及其樣本查核結果如下：

控制屬性	接受之過度 信賴風險	預期母體 偏差率	最大可容 忍偏差率	樣本 大小	樣本發現失 控的筆數
1. 事先編號的運送單必須 以經核准之銷貨單為基準	.05	2.5%	5%	240	1
2. 每筆銷貨單須經過信用 部門的核准	.01	1.0%	4%	260	5
3. 銷貨單須預先編號	.05	2.5%	5%	240	1

請依每一內部控制作業屬性控制測試的結果，分別說明查核人員可做出何種結論？及其所根據的理由？(15 分)

3. 查核人員執行風險評估程序後，應辨認及評估整體財務報表及個別項目聲明二個層級之重大不實表達風險。針對個別項目聲明重大不實表達風險，查核人員應設計及執行進一步查核程序。進一步查核程序的設計及執行涉及查核的性質、時間及範圍三個層面。所謂進一步查核程序之性質係指查核程序之目的(即經由控制測試或證實程序達成)及類型(即檢查、觀察、查詢、函證、驗算、重新執行或分析性程序)。對於特定個別項目聲明，查核人員決定採用併用方式(combined approach)或證實方式(substantive approach)時，通常會考慮哪些因素(即決定是否須執行控制測試的情況)？(10 分)

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