

東吳大學 114 學年度碩士班招生考試試題

第 1 頁，共 7 頁

系級	會計學系碩士班	考試時間	100 分鐘
科目	審計學	本科總分	100 分

※一律作答於答案卷上（題上作答不予計分）；並務必標明題號，依序作答。
題目若有要求格式，未依格式作答者將酌予扣分

一.(20%) **Briefly compare**

1. the management assertions and audit objectives.
2. the reasonable assurance and limited assurance.
3. attributes sampling and variables sampling.
4. modified opinion and unmodified opinion.
5. test of control and substantive test

二. (11%) 請根據審計準則委員會所發布規範會計師服務案件準則總綱之規定作答。

1. 何謂確信案件？
2. 確信案件包括哪五個要素？
3. 歷史性財務報表查核與核閱，分別屬於哪種確信案件？

三. (8%) For each of the four situations below, fill in the blanks for planned detection risk and the amount of evidence you would plan to gather (“planned evidence”) **using the terms High, Medium, or Low.**

	Situation			
	A	B	C	D
Acceptable audit risk	Low	Low	High	High
Inherent risk	High	Low	Low	Low
Control risk	High	Low	Medium	Low
Planned detection risk	(1)	(2)	(3)	(4)
Planned amount of evidence	(5)	(6)	(7)	(8)

四. (11%) 以下敘述同意者請回答 Y，不同意者請回答 N；並請以下列表格方式作答

（不以 Y 或 N 回答者，或不依表格順序作答者，將酌予扣分）

1.		2.		3.		4.		5.		6.	
7.		8.		9.		10.		11.			

1. Substantive tests of balances performed before year-end provide significant assurance and are normally only done when system of internal controls are ineffective.
2. When designing an audit program for tests of details of balances, the auditor should make assumptions about inherent risk and control risk, and predictions concerning the outcome of tests of controls, substantive tests of transactions, and analytical procedures.
3. Subsequent events represent events that occasionally occur after the balance sheet date, but before the issuance of the financial statements and the auditor's report, that have an effect on the financial statements.

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4. Like tests of controls, analytical procedures only indicate the likelihood of misstatements affecting the dollar value of the financial statements.
5. The auditor's understanding of system of internal control performed as part of risk assessment procedures provides the basis for the auditor's initial assessment of control risk.
6. Material transactions between the client and the client's related parties must be disclosed in the auditor's report.
7. A lawsuit has been filed but not yet resolved against an audit client. This lawsuit does not meet the conditions required for a contingent liability.
8. One factor that determines the amount of additional evidence required for tests of controls is the planned reduction in control risk.
9. When preparing a standard inquiry to the client's attorney letter, the client's letterhead should be used, and the letter should be signed by the client company's officials.
10. When subsequent events are used to evaluate the amounts included in the year-end financial statements, auditors must distinguish between conditions that existed at the balance sheet date and those that came into being after the balance sheet date.
11. The effect of a violation of the completeness transaction-related audit objective for cash disbursements transactions would be an overstatement of cash disbursements.

五. (50%) Multiple Choices.(多選題答案需全對才給分，並請依照下列表格順序作答，否則將酌予扣分)

1.		2.		3.		4.		5.	
6.		7.		8.		9.		10.	
11.		12.		13.		14.		15.	
16.		17.		18.		19.		20.	
21.		22.		23.		24.		25.	

1. When misstatements are so material that an adverse opinion is issued, a scope paragraph would be:
 - A. qualified.
 - B. unchanged.
 - C. deleted.
 - D. expanded to identify the additional procedures which the auditor performed.
2. Failure of a party to meet its obligations, thereby causing injury to another party to whom a duty was owed, is:
 - A. breach of contract.
 - B. tort action for negligence.
 - C. constructive fraud.
 - D. fraud.

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3. When designing substantive tests of transactions for sales, the auditor is concerned with the possibility of several types of misstatements. Which of the following is one of the types of these misstatements?

- A. Sales being included in the journal for which no shipment was made.
- B. Sales to related parties, such as officers and subsidiaries.
- C. Sales recorded more than once.
- D. Shipments being made to nonexistent customers and recorded as sales.

4. Which of the following statements is correct regarding probabilistic and non-probabilistic sample selection?

- A. In probabilistic selection, every population item has a known chance of being selected.
- B. Probabilistic selection is required for all statistical sampling methods.
- C. It is not acceptable to make non-probabilistic evaluations using probabilistic selection.
- D. Both methods are acceptable and commonly used

5. When using the test data approach:

- A. test data should include only exception conditions.
- B. select data may remain in the client system after testing.
- C. application programs tested must be virtually identical to those used by employees.
- D. none of the above statements is correct.

6. The audit procedure that requires an auditor to “foot the acquisition schedule” relates to which balance-related audit objective?

- A. Classification.
- B. Detail tie-in.
- C. Existence.
- D. Cut-off.

7. Which of the following journals would be included most often in the various audit cycles?

- A. Cash receipts journal
- B. Cash disbursements journal.
- C. General journal.
- D. Sales journal.

8. Audit documentation should provide support for:

	The audit report The financial statements
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- | | |
|----|-------------------------------|
| A. | Yes Yes |
| B. | No No |
| C. | Yes No |
| D. | No Yes |

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9. In what order should the following steps occur?

1. Assess client business risk
2. Understand the client's business and industry
3. Perform preliminary analytical procedures
4. Assess acceptable audit risk

- A. 4 2 3 1
- B. 2 1 4 3
- C. 2 4 1 3
- D. 4 3 2 1

10. The five steps in applying materiality are listed below in random order.

1. Estimate the combined misstatement.
2. Estimate the total misstatement in the segment.
3. Set preliminary judgment about materiality.
4. Allocate preliminary judgment about materiality to segments.
5. Compare combined estimate with preliminary judgment about materiality.

The correct sequence from start to finish would be:

- A. 1 2 5 4 3
- B. 3 4 2 1 5
- C. 4 3 1 5 2
- D. 5 1 3 2 4

11. Which of the following is **not** one of the subcomponents of the control environment?

- A. Management's philosophy and operating style.
- B. Organizational structure.
- C. Adequate separation of duties.
- D. Commitment to competence.

12. The principal issue to be resolved in cases involving alleged negligence is usually:

- A. the amount of the damages suffered by plaintiff.
- B. whether to impose punitive damages on defendant.
- C. the level of care exercised by the CPA.
- D. whether defendant was involved in fraud.

13. When planning an audit, the auditor's assessed level of control risk is:

- A. determined by using actuarial tables.
- B. calculated by using the audit risk model.
- C. an economic issue, trading off the costs of testing controls against the cost of testing balances.
- D. calculated by using the formulas provided in the AICPA's auditing standards.

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14. The primary emphasis by auditors is on controls over:

- A. classes of transactions.
- B. account balances.
- C. both a and b, because they are equally important.
- D. both a and b, because they vary from client to client

15. What tools do companies use to limit access to sensitive company data?

	Encryption techniques	Digital signatures	Firewall
A.	Yes	Yes	Yes
B.	Yes	No	No
C.	No	Yes	Yes
D.	Yes	Yes	No

16. While performing a substantive test of details during an audit, the auditor determined that the sample results supported the conclusion that the recorded account balance was materially misstated. It was, in fact, not materially misstated. This situation illustrates the risk of:

- A. incorrect rejection.
- B. incorrect acceptance.
- C. assessing control risk too low.
- D. assessing control risk too high.

17. An exception in a test of control indicates the _____ of misstatements.

- A. the likelihood
- B. the amount
- C. the amount, likelihood, and classification
- D. the amount and the classification

18. Place the following steps in their proper order:

1. Analyze exceptions
 2. Select the sample
 3. Define attributes and exception conditions
 4. State the objectives of the audit test
 5. Specify the tolerable exception rate
- A. 4 3 5 2 1.
 - B. 1 3 2 4 5.
 - C. 4 3 1 2 5.
 - D. 1 2 3 4 5.

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19. In comparing (1) the adequacy of the hardware controls in the system with (2) the organization's methods of handling the errors that the computer identifies, the independent auditor is:
- unconcerned with both (1) and (2).
 - equally concerned with (1) and (2).
 - less concerned with (1) than with (2).
 - more concerned with (1) than with (2).
20. Which of the following is ordinarily designed to detect possible material dollar errors on the financial statements?
- Tests of controls.
 - Computer controls.
 - Analytical review procedures.
 - None of the above.
21. The fraud triangle has three components. Which of the components must be present for a fraud to occur?
- All factors must be present for fraud to occur.
 - All factors need not be present.
 - Fraud can occur if any one of the factors is present.
 - None of the above.
22. What is an auditor's evaluation of a statistical sample for attributes when a test of 100 documents results in four exceptions if the tolerable exception rate is 5%, the expected population exception rate is 3%, and the allowance for sampling risk is 2%?
- Accept the sample results as support for planned reliance on the control because the tolerable rate less the allowance for sampling risk equals the expected population exception rate.
 - Modify planned reliance on the control because the sample exception rate plus the allowance for sampling risk exceeds the tolerable rate.
 - Modify planned reliance on the control because the tolerable rate plus the allowance for sampling risk exceeds the expected population exception rate.
 - Accept the sample results as support for planned reliance on the control because the sample deviation rate plus the allowance for sampling risk exceeds the tolerable rate.
23. Which of the following deals with ongoing or periodic assessment of the quality of internal control by management?
- verifying activities
 - monitoring activities
 - oversight activities
 - management activities

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24. The most important part of the observation of inventory is to determine whether

- A. all counts are accurate.
- B. the inventory-takers are qualified.
- C. obsolete inventory has been identified.
- D. the physical count is being taken in accordance with the client's instructions.

25. Which of the following statements is not correct?

- A. There are many ways an auditor can accumulate evidence to meet overall audit objectives.
- B. Sufficient appropriate evidence must be accumulated to meet the auditor's professional responsibility.
- C. It is appropriate to minimize the cost of accumulating evidence.
- D. Gathering evidence and minimizing costs are equally important considerations that affect the approach the auditor selects.