

對本試卷所有題目，請依據考試當日臺灣及 IAASB 制定現行或即將開始適用之準則及規範作答，以最新版本為準。英文題目優先適用國際準則、中文題目優先適用臺灣規定。選擇題請於試卷之選擇題作答區依題號填答。

第一部分：選擇題。(每題 2 分，共計 16 分，如逾六題答案相同則本部分零分)

本部分英文問題之單複數型式與答案無關。

1. Under ISA 315 Identifying and Assessing the Risks of Material Misstatement, how many of the following are NOT considered inherent risk factors that affect inherent risk?
 - (i) Complexity
 - (ii) Subjectivity
 - (iii) Change
 - (iv) Uncertainty
 - A. Zero.
 - B. One.
 - C. Two.
 - D. Three.
 - E. Four.

2. Regarding the International Standard on Quality Management (ISQM) 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, how many of the following statements are true?
 - (i) ISQM 1 applies to all firms, regardless of size, that perform audits or reviews of financial statements.
 - (ii) The engagement partner must establish quality objectives for each of the eight components of the system of quality management.
 - (iii) The engagement partner is ultimately responsible for managing and achieving quality on the audit engagement.
 - (iv) ISQM 1 requires firms to evaluate the system of quality management annually.
 - A. Zero.
 - B. One.
 - C. Two.
 - D. Three.
 - E. Four.

3. According to ISA 701 Communicating Key Audit Matters in the Independent Auditor's Report, how many of the following matters would typically be considered when determining key audit matters?
 - (i) Areas of higher assessed risk of material misstatement or significant risks.
 - (ii) Significant auditor judgments relating to areas in the financial statements involving significant management judgment.
 - (iii) The effect on the audit of significant events or transactions during the period.
 - (iv) The implementation of a new IT system that had a significant effect on the auditor's overall audit strategy.
 - A. Zero.
 - B. One.
 - C. Two.
 - D. Three.
 - E. Four.

見背面

4. Under ISA 540 Auditing Accounting Estimates and Related Disclosures, when management has not taken appropriate steps to understand and address estimation uncertainty, how many of the following actions is the auditor required to take?
- (i) Discuss the matter with those charged with governance.
 - (ii) Consider the implications for the assessed fraud risk.
 - (iii) Request management to revise the accounting estimate.
 - (iv) Express a qualified or adverse opinion.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.
5. Under the International Code of Ethics for Professional Accountants (including International Independence Standards), how many of the following services are PROHIBITED when provided to an audit client that is a public interest entity due to creating a self-review threat that cannot be reduced to an acceptable level?
- (i) Providing routine tax compliance services related to preparation of the corporate income tax return based on information already recorded in the financial statements.
 - (ii) Providing tax planning advice on the tax treatment based on an established practice.
 - (iii) Providing bookkeeping services to prepare financial information.
 - (iv) Designing and implementing internal control systems over financial reporting.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.
6. Under ISA 520 Analytical Procedures, how many of the following factors would increase the reliability of analytical procedures performed as substantive procedures?
- (i) Data is obtained from independent sources external to the entity.
 - (ii) Controls over the preparation of information are effective.
 - (iii) Comparable information is obtained from an industry with similar products and labor needs.
 - (iv) The auditor has performed the analytical procedure in prior year audits.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.

7. According to ISA 320 Materiality in Planning and Performing an Audit, how many of the following audit tasks DO NOT require the auditor to apply the concept of materiality?
- (i) Determining the nature, timing and extent of further audit procedures.
 - (ii) Determining the nature, timing, and extent of risk assessment procedures.
 - (iii) Identifying and assessing the risks of material misstatement.
 - (iv) Evaluating the effect of identified misstatements on the audit.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.
8. 下列括號中之項目，有幾項未於現行審計準則中明確規範其具體作法或內容？
- (i) 查核人員以書面與治理單位溝通內部控制顯著缺失時，書面溝通應包括之「內容」。
 - (ii) 查核人員於訂定整體查核策略時，應執行之「程序」。
 - (iii) 於財務報表發布後，查核人員認為財務報表應修改，而受查者拒絕採取任何行動，則查核人員應採取之「適當行動」。
 - (iv) 查核人員就查核目的，評估查核人員專家工作之「適當性」。
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.

第二部分：選擇題，題號沿續第一部分。(每題 2 分，共計 44 分，如逾十七題答案相同則本部分零分)

9. Under ISSA 5000 General Requirements for Sustainability Assurance Engagements, which of the following best describes a key difference between ISSA 5000 and ISA 200?
- A. ISSA 5000 requires the practitioner to be a professional accountant, while ISA 200 does not have this requirement.
 - B. ISSA 5000 does not require the practitioner to comply with ethical requirements, while ISA 200 does.
 - C. ISSA 5000 addresses both limited and reasonable assurance engagements, while ISA 200 addresses only reasonable assurance.
 - D. ISSA 5000 requires less documentation than ISA 200.
 - E. ISSA 5000 does not require consideration of materiality, while ISA 200 does.
10. An entity using IFRS Sustainability Disclosure Standards (IFRS S1 and S2) issues both financial statements and sustainability-related financial disclosures. When the auditor of the financial statements becomes aware of a material inconsistency between information in the sustainability report and the financial statements, what should the auditor do according to ISA 720 (Revised) The Auditor's Responsibilities Relating to Other Information?
- A. Express a qualified opinion on the financial statements.
 - B. Disclaim an opinion on the financial statements.
 - C. Withdraw from the engagement immediately.
 - D. Perform additional audit procedures on the sustainability disclosures.
 - E. Request management to revise the other information and if management refuses, communicate the matter to those charged with governance.

見背面

11. Under ISA 600 Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors), which of the following is the group engagement partner's responsibility?

- A. To be satisfied about the competence and capabilities of component auditors.
- B. To perform all audit work on significant components personally.
- C. To express an opinion only on components audited by the group engagement team.
- D. To mention component auditors in the group auditor's report.
- E. To share responsibility for the opinion with component auditors.

/// MD Case – Begin ///

The Ministry of Defense (MD) of country X has failed its financial audit for eight consecutive years (2018–2025). In fiscal year 2025, auditors identified 26 material weaknesses in internal controls over financial reporting. Among the issues discovered: (i) the MD could not maintain a complete or accurate list of the financial systems it relies on, (ii) auditors found the MD failed to report assets in the A-360 Program's Global Spares Pool and did not accurately record the property, (iii) the MD's Fund Balance With Treasury account of \$1 trillion could not be adequately supported, and (iv) many financial systems do not comply with financial management laws, a noncompliance the agency has acknowledged since 2001.

12. An auditor is planning the audit of the MD's financial statements in accordance with ISA 315 and ISA 330. Given these pervasive internal control deficiencies, which of the following would be the most appropriate audit planning decision?

- A. Plan to rely primarily on tests of controls rather than substantive procedures, because after eight years the MD should have improved its control environment.
- B. Perform substantive procedures at interim dates and roll forward the conclusions to year-end, to allow more time for testing given the complexity of the audit.
- C. Assess control risk at or near the maximum level and plan to perform extensive substantive procedures at or near year-end to obtain sufficient appropriate audit evidence.
- D. Plan to use the MD's internally generated reports and financial system data as the primary source of audit evidence, since external evidence is difficult to obtain for government entities.
- E. Reduce the extent of substantive testing for account balances where the MD has acknowledged control deficiencies since 2001, as these are already known issues.

13. Assume the MD's financial statements were prepared in accordance with an applicable financial reporting framework and the auditor is conducting the audit in accordance with International Standards on Auditing. Which of the following audit opinions would be most appropriate under these circumstances?

- A. Unmodified opinion, because the audit failure does not indicate fraud or missing funds, only that auditors could not verify accuracy.
- B. Qualified opinion due to limitation of scope, because the auditor was unable to obtain sufficient appropriate audit evidence regarding multiple material account balances and classes of transactions.
- C. Qualified opinion due to material misstatement, because the A-360 program assets were not properly reported in the financial statements.
- D. Adverse opinion, because the pervasive material weaknesses in internal controls mean the financial statements as a whole are not free from material misstatement.
- E. Disclaimer of opinion, because the lack of complete financial system records and inability to support material balances prevented the auditor from obtaining sufficient appropriate audit evidence to form an opinion.

/// MD Case – End ///

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/// TVision Circular Financing Case – Begin ///

TVision Inc. is a publicly traded artificial intelligence hardware company. During the audit of its 2024 financial statements, the auditor discovered that TVision CEO personally owns 60% of CloudAI Capital, a venture capital firm that provides financing to AI startups. During 2024, TVision established a new “AI Innovation Partnership Program” where CloudAI Capital provided \$500 million in financing to five startup companies. These same five startups subsequently purchased \$480 million of advanced AI computing equipment from TVision, representing 30% of TVision’s total revenue for the year. The financing arrangements and the relationship between the CEO and CloudAI Capital were properly disclosed in the notes to TVision’s financial statements in accordance with IFRS. However, in the Management Discussion and Analysis (MD&A) section of the annual report, management described the AI Innovation Partnership Program as “*expanding our customer base through strategic partnerships with independently financed emerging technology leaders*” without mentioning CloudAI Capital’s involvement or the related party relationship.

14. Which of the following audit procedures would provide the most sufficient and appropriate evidence regarding the existence and occurrence assertions for the \$480 million revenue from these five startup customers?
- A. Examining the flow of funds to determine whether financing from CloudAI Capital is the source of funds used by the startups to pay TVision for product purchases.
 - B. Confirming the receivable balances directly with the five startup customers.
 - C. Testing the operating effectiveness of management's controls over revenue recognition for sales under the AI Innovation Partnership Program.
 - D. Reviewing the disclosure of related party transactions in the financial statements to ensure compliance with IFRS.
 - E. Tracing cash receipts from the five startup customers in the subsequent period to determine actual collection of the receivables.
15. Assuming the auditor concluded that the financial statements, including the related party disclosures, are prepared in accordance with an applicable financial reporting framework, but management refuses to correct the MD&A description of the AI Innovation Partnership Program, which of the following actions should the auditor take according to the International Standards on Auditing?
- A. Issue an unmodified opinion because the related party transactions were properly disclosed in the financial statements, and request management to correct the MD&A without taking further action.
 - B. Issue a qualified opinion due to inadequate disclosure of related party relationships, since the MD&A creates a material misstatement in the overall annual report.
 - C. Issue an unmodified opinion and include an Emphasis of Matter paragraph drawing attention to the related party transactions disclosed in the notes.
 - D. Issue an unmodified opinion and include a statement in the Other Information section of the auditor’s report describing the material inconsistency between the MD&A and the financial statements.
 - E. Withdraw from the engagement because management's misleading description in the MD&A indicates fraudulent financial reporting.

/// TVision Circular Financing Case – End ///

見背面

16. The International Auditing and Assurance Standards Board (IAASB) approved revised ISA 240 and ISA 570 in 2025 to emphasize the importance of professional skepticism. According to the revised ISA 240 and ISA 570, both effective for audits beginning on or after December 15, 2026, which of the following statements about professional skepticism is true?
- A. The auditor may reduce professional skepticism during the audit if the auditor's past experience of the honesty and integrity of management has been satisfactory.
 - B. Unless the auditor has reason to believe the contrary, the auditor may accept records and documents as genuine when performing fraud-related procedures.
 - C. When evaluating management's going concern assessment, the auditor must consider only corroborative audit evidence to avoid introducing bias.
 - D. The auditor must remain alert throughout the audit for information indicating fraud risk factors or circumstances that may be indicative of fraud.
 - E. The auditor shall presume all management representations are unreliable unless corroborated by third-party evidence.
17. An auditor encounters a client manager who is consistently evasive, provides vague explanations for clearly inconsistent financial reports, and shows resistance when the auditor requests additional documentation. The auditor recognizes these behaviors as potential fraud risk factors but feels uncomfortable pressing harder due to the manager's uncooperative attitude. According to ISA 240 (Revised) and the International Code of Ethics for Professional Accountants (including International Independence Standards), what should the auditor do?
- A. Accept the manager's explanations at face value to maintain a positive working relationship with the client, as professional courtesy is essential for audit efficiency.
 - B. Reduce the extent of audit procedures in areas where the manager is uncooperative, as excessive questioning might damage the auditor-client relationship and jeopardize future engagement continuity.
 - C. Investigate the inconsistent responses as required by ISA 240 (Revised) and perform additional audit procedures to address the identified fraud risk factors.
 - D. Document the client's uncooperative behavior and conclude that the scope limitation prevents the auditor from expressing an opinion, without performing further investigation.
 - E. Consult with the engagement partner about withdrawing from the engagement immediately, as uncooperative client behavior automatically indicates that the preconditions for an audit are not present.
18. 依據 TWSQM2 案件品質複核，就財務報表查核之品質管理而言，下列關於案件品質複核人員之要求，何者正確？
- A. 案件品質複核人員應於案件報告日之前，完成對案件服務團隊所作重大判斷之評估。
 - B. 案件品質複核人員不可為曾經查核過該客戶之主辦會計師。
 - C. 案件品質複核人員應複核整體查核策略是否適當。
 - D. 案件品質複核人員應重新執行查核團隊所執行之重大證實程序，以確認所取得查核證據為足夠且適切。
 - E. 案件品質複核人員應確定查核團隊已遵循攸關職業道德規範。
19. 某會計師首次受託查核某公開發行公司，並得知存貨科目為該客戶之重大資產。於下列何項情況中，審計準則未要求該會計師必須出具修正式意見之查核報告？
- A. 查核團隊無法對存貨之期初餘額取得足夠及適切之查核證據。
 - B. 會計師推斷存貨之期初餘額存有重大未更正之不實表達，然而因歷史紀錄遺失，客戶無法更正。
 - C. 本期存貨計算由過往先進先出法改為加權平均法，未追溯回期初存貨，然而財務報表有適當揭露。
 - D. 本期存貨計算由過往先進先出法改為加權平均法，並且追溯回期初存貨，故財務報表未額外揭露。
 - E. 前任會計師對前期財務報表表示修正式意見。

20. 為測試應付帳款之截止聲明，某查核人員使用屬性抽樣法，設定預期母體偏差率 (Estimated Population Deviation Rate, EPDR) 為 1.0%、最大容忍偏差率 (Tolerable Deviation Rate, TDR) 為 5.0%、可接受之過度信賴風險 (Acceptable Rate of Overreliance, ARO) 為 1.0%，於母體 100,000 筆 (共計 500,000 元) 之應付帳款中，隨機抽取 1,000 筆 (共計 5,000 元) 為樣本。該查核人員比對應付帳款與其對應發票之日期，以測試應付帳款是否紀錄於正確之期間。測試結果發現應付帳款樣本中有 9 筆 (共 2,000 元) 之期間錯誤、另有 2 筆 (共 500 元) 未找到發票。假設抽樣風險限額 (Allowance for Sampling Risk) 為 4%，且應付帳款之執行重大性為 210,000 元。對於此抽樣測試之結果，該查核人員最適當之因應為何？
- A. 評估應付帳款截止聲明之相關控制為有效，並接著依據原計畫執行證實程序。
 - B. 評估應付帳款有重大不實表達，並與治理單位溝通。
 - C. 要求管理階層更正應付帳款之期間錯誤後，對原始樣本重新執行一次抽樣測試。
 - D. 增加樣本量，重新執行一次抽樣測試。
 - E. 評估未偵出重大不實表達之風險為高，使用區塊抽樣 (Block Sampling) 以高風險之區塊為樣本，重新執行一次測試。
21. AI 伺服器大廠美國超微電腦 (Super Micro Computer, 美超微) 在 2024 年更換財報簽證會計師。先從 Deloitte 換成 EY，然後 EY 接任不久即主動請辭，並公開說明請辭原因為其無法信賴美超微之管理階層及審計委員會。之後，美超微之財報改由 BDO 簽證。雖然本次風波所涉及可能會計問題未被公開，然而美超微曾因收入認列之重大缺失而需重編其 2015 至 2017 年之財報。如依據 TWSA210，關於查核先決條件之相關規定，BDO 在決定是否承接美超微之查核案件時，最應謹慎評估下列何者之影響？
- A. 簽證會計師對於 AI 產業總體以及該產業收入認列會計原則之瞭解。
 - B. 前美超微員工對於該公司之不當收入認列，提出法律訴訟並且仍在進行中。
 - C. 美超微曾因 2015 至 2017 之財務報表不實，而遭受主管機關罰款。
 - D. 美超微之股價波動劇烈，導致管理階層因此受到市場壓力，而增加其操弄盈餘表現之風險。
 - E. 管理階層是否已認知並瞭解其對於財報之允當表達，以及維持與財報編製有關之必要內部控制之責任。
22. 某查核人員於查核某公開發行公司之應收帳款時，欲寄發詢證函給該公司之客戶，以取得應收帳款之查核證據。管理階層拒絕查核人員寄發詢證函給其中一位客戶，其理由為：「本司與該客戶對銷售合約之履行程度及應收款項金額有爭執，本司基於保守性，只認列部分款項為應收帳款，然最終應收款可能較高，此時寄發詢證函，可能導致該客戶據此認定本司放棄要求全額款項，對本司不利。」
- 下列哪一項為查核人員最適當之因應？
- A. 因管理階層應較瞭解該客戶，故可直接同意管理階層之要求，使用替代性查核程序以查核該客戶之應收款。
 - B. 因管理階層拒絕查核人員寄發詢證函，係限制其取得查核證據，故查核人員應終止委任。
 - C. 除非該款項為顯然微小，否則查核人員仍應依原計畫寄送詢證函，以取得足夠且適切之查核證據。
 - D. 以書面紀錄管理階層之拒絕及理由，將導因於舞弊之重大不實表達風險改評估為高風險，並通知主管機關。
 - E. 調查管理階層所提供之理由。如評估該理由真實且合理，則使用替代性查核程序以查核該客戶之應收款。
23. 根據 TWSA701，關鍵查核事項係指：
- A. 與治理單位溝通之事項。
 - B. 依會計師之專業判斷，對本期財務報表之查核最為重要之事項。
 - C. 於查核過程中辨認而經管理階層修正之重大不實表達。
 - D. 所有依審計準則 315 號所辨認存有顯著風險之領域。
 - E. 顯示內部控制存在顯著缺失之事項。

24. 某電子零件製造之公開發行公司有長期已建立之內部稽核職能。其內部稽核之職級歸屬於財務長之下，但可直接對審計委員會報告。今年其內部稽核針對存貨循環作了大規模稽核，包括於多處倉庫進行盤點。此公司之簽證會計師考慮採用內部稽核之工作，以減少對存貨之查核工作量。下列哪項因素最可能導致簽證會計師無法採用內部稽核工作？
- A. 內部稽核職能雖然在稽核方面有專業能力，但其欠缺對存貨管理系統有專業背景之人員。
 - B. 財務長有權力限制內部稽核之範圍，且可對內部稽核之資源分配作決定。
 - C. 內部稽核人員所使用之樣本抽樣方式，雖然亦為統計上有效之方式，然而其非為簽證會計師之查核團隊通常所使用之方式。
 - D. 內部稽核之存貨盤點工作，係於財務報導期間結束日之前四個月進行。
 - E. 內部稽核於測試存貨時，發現數項內部控制缺失，然而管理階層截至財務報導結束日止，尚未彌補這些缺失。
25. 事務所執行品質管理制度，主要可能經由下列何種機制，而有助於降低合夥會計師在財務報表查核案件之法律責任？
- A. 經由事務所整體一致執行之程序或控制，令不同查核案件皆能維持同樣水準之專業懷疑，強化案件決策之品質。
 - B. 免除案件合夥人需要在查核時維持專業懷疑之責任，將此責任轉移給事務所之品質管理部門。
 - C. 使案件合夥人在考量導因於舞弊之重大不實表達風險時，可依賴過去經驗認為管理階層及治理單位係屬誠實及正直。
 - D. 自動將法律責任從案件合夥人轉移至事務所之所長及品質複核人員。
 - E. 要求案件合夥人履行監督功能，而案件服務團隊則對查核程序及結論負主要責任。
26. 查核人員在評估管理階層對企業繼續經營能力所作之評估時，下列何者為查核人員之責任？
- A. 補足管理階層所作分析之不足。
 - B. 如管理階層未作詳細分析以佐證其評估，則應出具修正式意見。
 - C. 如管理階層未作詳細分析以佐證其評估，則應執行詳細之評估程序。
 - D. 如已辨認出使受查者繼續經營之能力可能產生重大疑慮之事件或情況，查核人員應評估管理階層之因應計畫。
 - E. 如管理階層已作詳細分析，且未辨認出使受查者繼續經營之能力可能產生重大疑慮之事件或情況，則查核人員毋須持續關注。
27. 如查核人員無法針對受查者之訴訟及索賠取得足夠且適切之查核證據，應採取下何者因應措施？
- A. 要求管理階層提供書面聲明，敘明未有影響財務報表之已知實際或可能之訴訟。
 - B. 要求管理階層同意查核人員直接與外部法律顧問溝通。
 - C. 出具無保留意見，但在強調事項段揭露該限制。
 - D. 決定此情況是否影響會計師依審計準則 705 號之規定，出具修正式意見之查核報告。
 - E. 對法律費用執行證實分析性程序，以之作為其他查核程序，以取得足夠且適切之查核證據。

28. 關於查核人員取得管理階層之書面聲明，下列何者正確？

- A. 管理階層所提供可信賴之書面聲明，為必要、足夠且適切之查核證據。
- B. 查核人員可能需要尋求其他來源之資訊，以佐證管理階層所提供書面聲明之可靠性。
- C. 如管理階層未提供書面聲明，查核人員應出具否定意見，然而仍可繼續該查核案件。
- D. 只有在查核人員懷疑有舞弊或已辨認出財務報表重大不實表達時，才需要管理階層提供書面聲明。
- E. 查核人員取得管理階層之書面聲明，可視其為具有可靠性，除非有明確證據顯示其不可靠。

29. 查核人員查核某公開發行公司之銷售循環。管理階層宣稱所有信用銷售都有作信貸控制、確實紀錄並準時收款。查核人員辨認之相關控制中，包括信貸經理對每位新客戶需作徵信及簽核其信用額度後，銷售訂單才可以繼續進行。然而在抽樣測試中，查核人員發現少數幾筆訂單在新客戶未有核准之信用額度時，即已出貨，且其中有客戶後續未付款。查核人員依據專業懷疑執行查核工作，以下何者為最適當之因應？

- A. 接受管理階層認為此例外為人員流動導致之偶發事件，並作成控制雖有少數偏差、仍為有效之結論。
- B. 對該等控制偏差，即使個別偏差係屬合理，仍應綜合評估其是否反應管理階層於收入認列是否存有偏頗，並考慮是否應執行其他程序，以因應管理階層踰越控制之風險。
- C. 應即刻作出存有導因於舞弊之重大不實表達之結論，毋須再執行其他程序，及時與治理單位溝通該等情事。
- D. 因管理階層比查核人員更瞭解公司運作，如其已作出聲明，認為其收入認列符合適用之財務報導架構，則應信賴其聲明。
- E. 因信用額用之控制為管理階層之責任，故應以書面紀錄該等控制偏差，但毋須執行進一步程序。

30. 某會計師正在對一上市金控之查核案件作規劃。在規劃階段，該會計師辨認出多項複雜之會計估計，主要與金融業受規範需提列之各種準備金相關。該會計師亦發現該金控最近以財務績效不佳為由，更換其財務長。該會計師現有之查核團隊有數位成員缺乏金融業查核之經驗。下列何者為該會計師最適當之因應？

- A. 在工作底稿中，以書面紀錄事務所之品質管理政策，並執行標準查核程序，與品質複核人員合作辨認查核過程之缺失。
- B. 單純依照查核團隊成員的可用工時作工作分派，以書面紀錄會計估計之固有風險因子，並根據事務所標準程序，與查核團隊成員討論受查者之重大不實表達風險。
- C. 利用事務所資源，分派有適當經驗之事務所人員至查核團隊；設計不偏頗之進一步查核程序，以瞭解複雜性較高之會計估計，並對較缺乏經驗查核團隊成員增加指導及監督。
- D. 要求事務所之品質管理部門預核重大查核判斷；查核範圍排除複雜之會計估計，直至新任財務長累積到足夠經驗，並依據過往對管理階層誠實程度之經驗以判斷舞弊風險。
- E. 暫緩查核案件，待事務所聘僱更多有經驗之成員；要求新任財務長取得會計估計之外部評價，並指派資深成員執行所有與舞弊相關之程序。

第三部分：問答題。請列明題號依序作答。（共計 40 分）

1. PT Aneka Tambang Tbk (PT Antam), a major Indonesian mining company, was involved in a fraud scheme discovered in early 2025. The fraud involved unauthorized collaboration in gold smelting and refining transactions between its Gold Refining and Processing Business Unit (UBPP LM) and customers, resulting in estimated state financial losses of IDR 3.3 trillion (approximately USD 200 million). The scheme involved:

- Unauthorized transactions that management deliberately concealed from auditors
- Manipulation and misclassification of revenue from gold refining services
- Complex arrangements designed to obscure the true nature of the transactions

Despite these fraudulent activities occurring over multiple years, PT Antam consistently received unqualified (clean) audit opinions from its external auditors. The failure to identify the manipulation and misclassified revenue raised serious concerns about audit quality, professional judgment, independence, and fraud-detection competence. According to a 2025 academic study on the case, the audit failures indicated potential weaknesses in auditors' ability to recognize red flags during the audit process.

Assume you are conducting the audit of PT Antam for the fiscal year in which the fraud was occurring, following the International Standards on Auditing (ISAs). Answer the following questions: (每小題 2 分，共 6 分)

- (a) Under ISA 240 (Revised), identify and explain ONE specific fraud risk factor (from the fraud triangle) that would likely be present in the PT Antam case. Explain how it manifests in this scenario.
- (b) Given that management concealed the unauthorized transactions from auditors, describe ONE specific audit procedure the auditor should perform to detect the revenue fraud. Explain why this procedure would be effective.
- (c) For revenue from gold refining services, identify ONE financial statement assertion that would be at high risk of material misstatement and explain why that assertion is at high risk in this scenario.

2. 查核人員依審計準則執行財務報表之查核，其所應負擔之查核責任及義務，是否於財務報表發布日後即終止？請依據現行法規、審計準則、及會計師職業道德規範等相關規定，回答以下問題。（每小題 5 分，共 10 分）

- (a) 查核人員於財務報表發布後，被告知該財務報表相關之後續新聞或其他資訊，是否有責任持續關注並評估其是否影響該財務報表存在重大不實表達之風險？如有，請列舉規範此等責任之審計準則。可列舉審計準則之編號、標題、或簡述其規範之主要內涵。至多兩號準則。
- (b) 查核人員於財務報表發布後，對於該查核案件，除前項問題所涵蓋責任之外，是否仍然負有其他責任或義務？如有，請列舉並簡述此等責任及／或義務。至多兩項。

3. 在查核某公司 2024 年之財務報表時，查核人員辨認出數項未更正之不實表達。與管理階層溝通後，管理階層得知單項不實表達皆未達重大性，故不願意更正。查核人員所辨認之不實表達，整理如下：

- 期末存貨因淨變現價值之估計問題而被高估：\$45,000
- 應計費用低估：\$38,000
- 收入因認列時間差而被高估：\$52,000
- 折舊費用低估：\$28,000

此外，單項科目之執行重大性為\$150,000，財務報表整體重大性則為\$200,000。

依據 TWSA450 查核過程中所辨認不實表達之評估，回答以下問題。(每小題 6 分，共 12 分)

(a) 查核人員應如何評估這些不實表達？

(b) 對於管理階層對不實表達毋須更正之意見，查核人員應如何因應？

4. 甲銀行在 2013 至 2020 年由癸會計師事務所查核其財務報表。癸事務所在此八年間皆出具無保留意見。甲銀行於 2021 年宣告破產，破產接收人發現甲銀行於借貸方面有諸多重大不實表達，故於 2025 年對癸事務所提起訴訟，控告內容主要為癸事務所未依審計準則查核甲銀行之財務報表。

破產接收人之主要發現如下：

- Payment-in-Kind (PIK) 貸款：對於還不出利息的借款人，甲銀行經常允許他們將利息再計入本金以延後利息之支付時間，而非立即催討現金。癸事務所早在 2015 年已知此行為，仍然未要求甲銀行更正其財務報表宣稱所有利息皆以現金支付之揭露內容。許多 PIK 貸款皆未有適當評價之抵押品，造成其貸款之價值被嚴重高估。這些 PIK 貸款安排，亦掩飾了甲銀行實際逾期放款之嚴重程度。
- 資產價值虛增：甲銀行之信用貸款經常被歸類為有擔保品貸款。例如在提供貸款時，允許借款公司以未來之商業計畫或預期現金流量、而非實體資產作為抵押品。甚至在某些貸款中，即使借款人只有口頭保證，該貸款仍被歸類為有擔保之貸款。甲銀行因此取得之擔保品，皆未受到適當估值。
- 不當提列之備抵呆帳：對於甲銀行之高風險放款，癸事務所未曾適當評估其壞帳損失。

根據以上資訊，回答以下問題。(每小題 6 分，共 12 分)

(a) 依據會計師職業道德規範公報，會計師於提供專業服務時，應遵循五大基本原則。請列出三項癸事務所違反之基本原則，並逐一說明其如何違反該原則。

(b) 請以查核證據、偵出舞弊、及會計估計此三個面向為限，列舉兩號癸事務所未遵循之審計準則，並逐一說明其違反之部分。(每一號審計準則只需列出一個面向即可。)