

# 國立臺北大學 115 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、選擇題 (40%)

1. A CPA firm has decided to rely on the audit work performed by another audit firm. Which of the following procedures should the CPA firm perform when taking responsibility for the other firm's audit work?
  - (A) Reference the reliance on the other firm's work in then opinion section of the audit report.
  - (B) Reference the reliance on the other firm's work in a footnote disclosure to the financial statement.
  - (C) Review the other firm's documentation of identified risks of material misstatement.
  - (D) Obtain and attach a copy of the other firm's representation latter and audit report to the opinion that the CPA firm issues.
2. When an auditor tests the internal controls of a computerized accounting system, which of the following is true of the test data approach?
  - (A) Test data programs need not be tailor-made by the auditor for each client's computer application.
  - (B) Test data are proceeded with the client's computer and the results are compared with the auditor's prediction.
  - (C) Test data programs usually consist of all possible valid condition regarding compliance with internal control.
  - (D) Test data are coded to a dummy subsidiary so they can be extracted from the system under actual operating condition.
3. Which of the following auditing procedures most likely would assist an auditor in identifying conditions and events that may indicate substantial doubt about an entity's ability to continue as a going concern?
  - (A) Inspecting title documents to verify whether any assets are pledged as collateral.
  - (B) Confirming with third parties the details of arrangements to maintain financial support.
  - (C) Reconciling the cash balance per books with the cut-off bank statement and the bank confirmation.
  - (D) Comparing the entity's depreciation and asset capitalization policies to other entities in the industry.
4. A registered public accounting firm is conducting an audit of an issuer. Which of the following services may the auditor provide to the client while maintaining independence?
  - (A) Drafting documents that form the basis of financial statements filed with the SEC.
  - (B) Originating source data underlying the balance sheet.
  - (C) Maintaining accounting records.
  - (D) Preparing an organizational chart of the accounting department.
5. Which of the following items most likely would be included in the engagement letter prepared by an auditor?
  - (A) Drafts of account confirmations sent to financial institutions.
  - (B) Meeting dates, attendance, and topics at board of directors' meetings.
  - (C) Lists of current and previous lawyers retained by the entity.
  - (D) Services to be provided in addition to the audit.

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6. A treasury department overstated its company's cash position by neglecting to account for a \$200,000 wire transfer. Which of the following internal controls could have detected the error?
- (A) Performing monthly reconciliations of all bank accounts.
  - (B) Requiring that all outgoing wire transfers be approved by management.
  - (C) Requiring internal auditors to perform analytical procedures on cash balances.
  - (D) Including the daily bank-activity statements as backup to the monthly entries in the cash-receipts journal.
7. With regard to the performance of audit sampling during the audit, which of the following statements is correct?
- (A) Professional judgment is not a valid justification in deciding whether to use a statistical or nonstatistical sampling approach.
  - (B) The level of sampling risk that the auditor is willing to accept affects the sample size.
  - (C) Sample size is a valid criterion in deciding between a statistical or nonstatistical sampling approach.
  - (D) The sampling unit must be stated in monetary terms.
8. For which of the following responses in a legal letter would an auditor most likely qualify the audit opinion for a scope limitation?
- (A) The response is limited to only those items that the attorney has devoted substantial attention.
  - (B) The attorney is unable to respond as to the outcome of the matter because of inherent uncertainty.
  - (C) The response specifically excludes information on a pending legal matter because of publicity image concerns.
  - (D) The attorney is unable to provide a reasonable estimate of a probable loss arising from a legal matter.
9. Which of the following is the principal reason for the requirement to obtain a management representation letter from client management?
- (A) To reduce reliance on employee-completed internal control questionnaires.
  - (B) To reduce reliance on analytical procedures that have been performed.
  - (C) To replace assertions in the legal representation letter.
  - (D) To complement other auditing procedures that have been performed.
10. Which of the following procedures would least likely help the auditor discover a subsequent event at the conclusion of the audit?
- (A) Reviewing and analyzing the latest available interim financial statements.
  - (B) Reviewing the minutes of meetings with board of directors.
  - (C) Reviewing the audit working papers.
  - (D) Obtaining a legal letter from the client's attorney.
11. For effective internal accounting control, the accounts payable department should compare the information on each vendor's invoice with the
- (A) Receiving report and the purchase order.
  - (B) Receiving report and the voucher.
  - (C) Vendor's packing slip and the purchase order.
  - (D) Vendor's packing slip and the voucher.

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12. An auditor was testing whether shipments were made only to credit-worthy customers. The client informed the auditor that the information technology system would not print bills of lading for customers that were on credit hold. The auditor would most likely next perform which of the following?
- (A) Select a sample of customers on credit hold, attempt to print bills of lading for these customers, and verify with the information technology department that only a few customers are on credit hold.
  - (B) Attempt to print a bill of lading for one customer on credit hold and verify with the information technology department that this control cannot be overridden without approval.
  - (C) Review recent shipments for a sample of customers on credit hold and verify with the accounting manager that all shipments were shipped by the due date.
  - (D) Review the customer files for the names of all customers on credit hold and verify with the accounting manager that no shipments were made to these customers after they were listed on credit hold.
13. To obtain assurance that all inventory items in a client's inventory listing are valid, an auditor most likely would trace:
- (A) Inventory tags noted during the auditor's observation to items listed in receiving reports and vendors' invoices.
  - (B) Items listed in receiving reports and vendors' invoices to the inventory listing.
  - (C) Items in the inventory listing to inventory tags and the auditor's recorded count sheets
  - (D) Inventory tags noted during the auditor's observation to items in the inventory listing.
14. In performing tests of controls over authorization of cash disbursements, which of the following statistical sampling methods would be most appropriate?
- (A) Variables.
  - (B) Stratified.
  - (C) Ratio.
  - (D) Attributes
15. An auditor desired to test credit approval on 10,000 sales invoices processed during the year. The auditor designed a statistical sample that would provide 1% risk of assessing control risk too low (99% confidence) that not more than 7% of the sales invoices lacked approval. The auditor estimated from previous experience that about 2.5% of the sales invoices lacked approval. A sample of 200 invoices was examined and 7 of them were lacking approval. The auditor then determined the upper deviation rate to be 8%. In the evaluation of this sample, the auditor decided to increase the level of the preliminary assessment of control risk because the:
- (A) Tolerable rate (7%) was less than the upper deviation rate (8%).
  - (B) Expected deviation rate (7%) was more than the percentage of errors in the sample (3.5%).
  - (C) Upper deviation rate (8%) was more than the percentage of errors in the sample (3.5%).
  - (D) Expected deviation rate (2.5%) was less than the tolerable rate (7%).

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16. In a MUS sample with a sampling interval of \$10,000, an auditor discover that a selected accounts receivable with a recorded amount of \$ 20,000 had an audit value of \$16,000. If this is the only error discovered by the auditor, the projected error of the sample would be
- (A) \$1,000
  - (B) \$2,000
  - (C) \$4,000
  - (D) \$5,000
17. Which of the following is an engagement attribute for an audit of an entity that processes most of its financial data in electronic form without any paper documentation?
- (A) Discrete phases of planning, interim, and year-end fieldwork.
  - (B) Increased effort to search for evidence of management fraud.
  - (C) Performance of audit tests on a continuous basis.
  - (D) Increased emphasis on the completeness assertion.
18. Which of the following statements most likely represents a disadvantage for an entity that keeps microcomputer-prepared data files rather than manually prepared files?
- (A) It is usually more difficult to detect transposition errors.
  - (B) Transactions are usually authorized before they are executed and recorded.
  - (C) It is usually easier for unauthorized persons to access and alter the files.
  - (D) Random error associated with processing similar transactions in different ways is usually greater.
19. Julie and Lisa are sisters. Julie is a CPA auditing the company where Lisa works. Julie's independence is impaired if
- (A) Lisa is the controller.
  - (B) Lisa owns 2% of the company.
  - (C) Lisa is the marketing department manager.
  - (D) All of the above.
20. Interpretations to the *Rules of Conduct* permit a CPA firm to do both bookkeeping and auditing for the same private company client if three criteria are met. Which of the following is **not** one of those criteria?
- (A) The client must accept full responsibility for the financial statements.
  - (B) The client is required to file an annual report, including audited financial statements, with the government.
  - (C) The CPA must not assume the role of employee or of manager.
  - (D) The CPA must follow applicable auditing standards.

二、請簡述我國會計師簽證財務報表之相關法律責任類別與構成要件。(10%)

三、近期有關會計師事務所執行企業碳盤查之業務時，最可能須遵循我國哪一審計準則？依據該準則，會計師在評估是否承接及續任該等案件時，應符合哪些條件？(10%)

試題隨卷繳交

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## 四、個案討論 (40%)

### ● 會計師事務所與個案公司背景

BDO 是美國中大型會計師事務所，客戶涵蓋所有產業之上市或非上市公司，業務擴及多項審計與非審計服務。AmTrust 是美國 NASDAQ 上市的保險集團，其業務涵蓋各式保險以及衍生之保固、行銷與管理服務。AmTrust 透過併購與成長，2009 至 2016 年間的合約保費、營收與淨利快速上升，打敗同業並優於分析師預期，帶動股價由 4.88 美元推升至 27.38 美元。2005 至 2015 年期間，BDO 擔任 AmTrust 的簽證會計師事務所，並於此查核期間連續出具無保留之查核意見。

### ● 2013 年查核過程瑕疵

在 2013 年財報查核期間，BDO 查核團隊進度落後。資深經理指示團隊在電子底稿檔案中加入空白工作底稿且先行簽核，並向合夥人謊稱底稿已完成，只因技術問題而未能顯示。合夥人與品質覆核 (EQR) 會計師在未檢視缺漏底稿的情況下，簽核並出具無保留意見。

事後合夥人發現部分查核程序未做，指示團隊於隔月補做。補做內容包含：分錄測試、內控測試，以及與保費收入、保費應收款、股權基礎給付相關的部分實質性程序。合夥人與 EQR 審閱補做底稿後，仍認為不影響先前已出具的無保留意見，因此未作出意見更正。

其後美國證管會 (SEC) 得知此不當行為 (含空白底稿、回溯簽核/日期等)，對相關專業人員採取處分，並限制執業。

### ● 2016 年更換會計師事務所與 2017 年財報更正重編

AmTrust 於 2016 年因業務所需改聘 KPMG 為查核會計師事務所，而繼任之 KPMG 會計師對於過去採用之會計認列方法有不同見解。2017 年 2 月 27 日，AmTrust 新聞稿表示將延遲申報 2016 年度財報，並預計對其 2012 至 2015 年財報進行重編更正。消息一出，股價暴跌 19.23%，至 22.34 美元。兩週後，AmTrust 再次公告，表達投資人不應信賴其 2012 至 2015 年財報，亦建議不應信賴其前任會計師事務所 BDO 對該等期間出具之查核意見。隔日股價再度大跌 18.6%，至 17.58 美元。2017 年 4 月 4 日 AmTrust 提出 2016 年度 Form 10-K，並對前期財報進行更正重編。文件指出其中一項主要錯誤為「延伸保固合約之收入認列」。

AmTrust 替零售商行銷與管理延伸保固方案。按照當時適用之會計準則 ASC 605 明確規定，企業應將「保固本體」收入遞延，並於合約存續期間內分攤認列。然而，該準則並未對「保固之管理與行銷」收入有明確規範，亦即公司可按其專業判斷選擇當下認列或遞延認列。重編前公司將多數「保固之管理與行銷」收入於簽約時立即認列。重編後改為於合約期間分期認列，導致 2015 年與 2014 年服務與手續費收入，分別減少 50.1 百萬美元與 44.4 百萬美元。AmTrust 在 10-K 中將該等重編項目稱為錯誤，並表示管理階層認定此錯誤對財報具有重大性。

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## ● 股東集體訴訟與法院判決重點

部分股東(原告)對 AmTrust(被告)管理階層與 BDO(被告)提起集體訴訟，主張重編公告與股價下跌已經顯示投資人受損，並違反美國證券交易法。原告對 BDO 提告之主張包括：

- (1) 2017 年股價大幅下跌之事實，足以證實投資人承受重大損失，並且認為該等損失應與 BDO 之疏失有關。
- (2) AmTrust 在 2016 年 10-K 中，將重編之項目稱為「錯誤」，且聲稱該等「錯誤」對財務報表具有重大性。原告據此主張該財報重編等同 AmTrust 承認先前財報存在重大不實表達，且 BDO 的無保留意見亦為不當誤導資訊。
- (3) 2013 年查核過程瑕疵事件，BDO 查核意見宣稱「依 PCAOB 準則執行」，但依 SEC 調查文件揭露，合夥人明知未完成程序即出具查核報告，該陳述可能為明知不實而為之。

2023 年判決結果顯示，有關 BDO 被告案件(不含 AmTrust 管理階層被告案件)，遭最高法院予以駁回而未進入審判程序(亦即認定 BDO 無責任)。審判法官認為原告對 BDO 的指控，主要基於意見陳述，且原告並未合理地主張這些意見為虛假或誤導性之陳述。原告亦未提出足以得出該不實陳述具重大性之結論的事實。

此外，法院認為當時之查核報告採用舊版標準三段式查核意見，認為對投資人不具有重大性資訊，因為該報告未對公司提供任何獨特資訊。這正是催生「關鍵查核事項(CAMs)」的重要依據。在 PCAOB 提出 CAMs 規範時，主張此舉將提高查核報告的攸關性與有用性(即重大性)。AmTrust 案件提供了一個法官認定 CAMs 實施前的舊式查核報告不具有重大性的例子。

(本個案參考自 Keyser, J. D., R. J. Sheu, and P. A. Skomra. 2026. Do Audit Reports Really Matter? The Case of BDO's Audit of AmTrust. *Issues in Accounting Education* 41 (1): 131-149.)

## ● 在閱讀上述個案後，請你試著回答以下問題：

1. BDO 團隊在申報截止日後補做程序並覆蓋空白底稿。請引述我國審計準則第 330 號(查核人員對所評估風險之因應)與 500 號(查核證據)，闡述該行為對於審計意見之可能影響，以及簡述何謂足夠且適切之查核證據。
2. 根據個案，你是否認同法院駁回 BDO 訴訟案之決策？理由為何？(條列簡述)
3. 根據個案，你認為被告 BDO 事務所在法院上應如何主張並抗告？(條列簡述)
4. 假設回到 2013 年，你身為 AmTrust 的查核會計師，請擬定一項關鍵查核事項，並且條列簡述辨識該風險的原因以及對應之查核程序。

試題隨卷繳交