

# 國立臺北大學 111 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（每題 2 分共 40 分）

1. Which of the following could most likely be reported as key audit matter?  
(A) Material uncertainties over going concern  
(B) Explanations of the auditor's view on other information included in the annual report  
(C) The communicating with those charged with governance  
(D) Explanations of judgements made by the auditor in material areas
2. Which of the following statement would most likely appear in an auditor's engagement letter?  
(A) Management is responsible for reporting to us any inadequate provision for the safeguarding of assets.  
(B) We will identify internal control relevant to specific assertions that may prevent or detect material misstatements.  
(C) Management agrees to correct all deficiencies in internal control activities identified by us.  
(D) Management is responsible for making all financial records and related information available to us.
3. Which of the following activities is not an element of a CPA firm's quality control system to be considered in establishing quality control policies and procedures?  
(A) Deciding whether to accept or continue a client relationship.  
(B) Selecting personnel for advancement who have the necessary qualifications.  
(C) Assessing a client's ability to establish effective internal controls.  
(D) Monitoring the effectiveness of professional development activities.
4. Which of the following circumstances most likely would cause an auditor to suspect that there are material misstatements in an entity's financial statements?  
(A) Significant difference between the physical inventory count and the accounting records are not investigated.  
(B) Management enforces strict budgetary controls over the entity's departmental supervisors.  
(C) Cash transactions are electronically processed and recorded, leaving no paper audit trail.  
(D) The monthly bank reconciliation ordinarily includes several large outstanding checks.
5. Who is responsible for the overall quality of an audit assignment?  
(A) Ethics partner  
(B) Pre-issuance reviewer  
(C) Engagement partner  
(D) Managing partner
6. An auditor planning tests controls specifies a risk of assessing control risk is 10%, a tolerable misstatement as percentage of population value is 5% and expects one deviation. For these information, the planned sample size should be in which range:  
(Using the following table to determine your answer)

Deviations	5%	10%	15%
0	3.0	2.4	1.9
1	4.8	3.9	2.5
2	6.3	5.4	4.2

- (A) 40-50
- (B) 50-60
- (C) 60-70
- (D) More than 70

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7. The auditor has decided to use systematic selection of cash payments when testing the control that check payments are supported by a supplier's invoice, a purchases requisition and a goods received note. Each check comprises a sampling unit. There are 5000 checks drawn(numbered 1-5,000) and the total amount of cash payments is \$10 million. The sample size is 20 and the random start is 227. Given this information, the second item selected will be item no.
- (A) 5,227  
(B) 727  
(C) 477  
(D) Some other item number
8. Assume that the auditor tested one account receivable with a balance of \$25,000 and determined that the audited value was \$20,000. Another account receivable with a balance of \$ 10,000 and audited value was \$7,000. Which is the projected misstatement of the sampling interval is \$20,000?
- (A) \$20,000  
(B) \$11,000  
(C) \$10,000  
(D) \$8,000
9. Inspecting the title deeds of a building provides audit evidence concerning which one of the following financial statement assertions
- (A) Existence  
(B) Rights and obligations  
(C) Valuation and allocation  
(D) Completeness
10. Which of the following is not a test of control?
- (A) Inspection of documents  
(B) Reperformance of control procedures  
(C) Observation of control  
(D) Verification of value to invoice
11. An example of an "indirect financial interest in a client" would be
- (A) Ownership of less than 10% of the client's stock by the covered member's spouse.  
(B) An ownership of less than 10% of the client's stock by a staff member who is not involved in the audit.  
(C) The covered member's ownership of a mutual fund that has an investment in the client.  
(D) All of the above are examples of an indirect financial interest in a client.
12. A CPA performs bookkeeping services for a client and then performs an audit of those financial statements. This is an example of a \_\_\_\_\_ threat.
- (A) Familiarity  
(B) Self-interest  
(C) Self-review  
(D) Advocacy

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13. The test of details of balances procedure to "examine vendors' invoices of closely related accounts such as repairs to uncover items that should be property, plant, and equipment" satisfies the audit objective of
- (A) Completeness.
  - (B) Detail tie-in.
  - (C) Cutoff.
  - (D) Existence.
14. Which is a true statement about audit risk?
- (A) Audit risk measures the risk that a material misstatement could occur and not be detected by internal control.
  - (B) When auditors decide on a higher acceptable audit risk, they want to be more certain that the financial statements are not materially misstated.
  - (C) Audit assurance is the complement of acceptable audit risk.
  - (D) There is an inverse relationship between acceptable audit risk and planned detection risk.
15. Which of the following statements is **not** a correct statement regarding audit evidence for balance sheet accounts?
- (A) Evidence obtained from an independent source outside the client organization is more reliable than that obtained from within.
  - (B) Evidence is usually more persuasive when it is obtained from various times throughout the client's year.
  - (C) Documentary evidence is more reliable when it is received by the auditor directly rather than indirectly.
  - (D) External evidence, such as communications from banks, is generally regarded as more reliable than answers obtained from inquiries of the client.
16. Mill, CPA, was engaged by a group of royalty recipients to apply agreed-upon procedures to financial data supplied by Modern Co. regarding Modern's written assertion about its compliance with contractual requirements to pay royalties. Mill's report on these agreed-upon procedures should contain a(an)
- (A) Disclaimer of opinion about the fair presentation of Modern's financial statements.
  - (B) List of the procedures performed (or reference thereto) and Mill's findings.
  - (C) Opinion about the effectiveness of Modern's internal control activities.
  - (D) Acknowledgment that the sufficiency of the procedures is solely Mill's responsibility.
17. An audit client has a valid reason for requesting that a certain account receivable that the auditor has selected for confirmation not be confirmed. Under these circumstances, the auditor usually should
- (A) Verify the account balance by inspecting the client's statements and cash receipt records.
  - (B) Select at random a different account for confirmation that is approximately the same size.
  - (C) Request the client management to document the matter in the representation letter.
  - (D) Explain to the client that the request will most likely cause the auditor to disclaim an opinion.
18. If the objective of an auditor's test of details is to detect the overstatement of sales, the auditor should trace transactions from the
- (A) Sales journal to the shipping documents.
  - (B) Shipping documents to the cash receipts journal.
  - (C) Cash receipts journal to the Sales journal.
  - (D) Customer's purchase orders to the sales journal.

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19. Which of the following fraudulent activities most likely could be perpetrated due to the lack of effective internal controls in the revenue cycle?
- (A) Fictitious transactions may be recorded that cause an understatement of revenues and an overstatement of receivable.
- (B) Claim received from customers for goods returned may be intentionally recorded in other customer's account.
- (C) Authorization of credit memos by personnel who receive cash may permit the misappropriation of cash.
- (D) The failure to prepare shipping documents may cause an overstatement of inventory balances.

20. King corporation often transfer funds from its general account into a special account that is used exclusively to make debt payment. Near the end of the year, the company had the below transfer. Given the below information, choose the correct statement about King's cash balance.

Amounts	From general Account		From special account	
	Recorded by books	Recorded by banks	Recorded by books	Recorded by banks
\$35,000	12/29/2020	1/2/2021	12/31/2020	12/31/2020
\$20,000	12/30/2020	12/31/2020	1/2/2021	1/2/2021
\$30,000	12/31/2020	1/2/2021	12/31/2020	1/2/2021
\$40,000	1/2/2021	1/4/2021	12/31/2020	1/3/2021

- (A) Cash is overstated by \$15,000.
- (B) Cash is overstated by \$20,000.
- (C) Cash is overstated by \$40,000.
- (D) Cash is fairly stated.

- 二、依據審計準則委員會所發佈規範會計師服務案件準則總綱規定，財團法人中華民國會計研究發展基金會審計準則委員會所發佈之準則，可區分為哪五大類？請寫下中文與英文名稱。（10分）

- 三、會計師在執行財務報表審計之際，對於採用查核人員專家工作或內部稽核人員之工作，請依據我國審計準則公報第71號「查核人員專家之工作」及第73號「採用內部稽核人員之工作」之相關規範，回答下列問題：

1. 查核人員評估查核人員專家之工作，就查核目的而言是否適當時，應考量查核人員專家哪些屬性？這些屬性與查核人員確定是否可採用內部稽核工作之評估事項，有何異同？請詳細說明之。（12分）
2. 當查核人員可能認為有必要或選擇採用查核人員專家之工作，以協助其對特定事項取得足夠及適切之查核證據。查核人員於決定是否採用查核人員專家之工作時，可能考量之因素為何？請詳細說明之。（8分）

- 四、請依我國審計準則公報第72號「查核財務報表對法令遵循之考量」及第74號「查核財務報表對舞弊之責任」之相關規範，回答下列問題：

1. 請分別說明此二公報訂定之目的。（12分）
2. 請比較此二公報，如何規範企業治理單位與管理階層之責任，請詳細說明之。（8分）
3. 請比較此二公報，如何規範查核人員之責任，請詳細說明之。（10分）

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