

# 國立成功大學

## 113學年度碩士班招生考試試題

編 號：216

系 所：會計學系

科 目：審計學

日 期：0202

節 次：第 2 節

備 註：不可使用計算機

※ 考生請注意：本試題不可使用計算機。請於答案卷(卡)作答，於本試題紙上作答者，不予計分。

一、選擇題（每題三分，共 60 分）

1. A correct relationship among the auditor, the client, and the external users is
  - A) management of a public company hires the independent auditor.
  - B) the audit committee communicates with the auditor.
  - C) the client provides capital to the external users.
  - D) the audit committee and auditor jointly issue the auditor's report to reduce information risk.
  
2. In order to properly plan and perform an audit, an important fact for both the auditor and the client to understand is that
  - A) the system of internal control policies and procedures is developed by the auditors.
  - B) the purpose of an audit is to prevent fraud.
  - C) the auditor is responsible for the preparation of the financial statements.
  - D) management is responsible for the effectiveness of internal controls.
  
3. When comparing misstatements with a measurement base, the auditor must consider the pervasiveness of the misstatement. Of the following examples, the least pervasive misstatement is a(n)
  - A) understatement of inventory.
  - B) overstatement of accounts receivable.
  - C) misclassification of notes payable as a long-term liability when it should be current.
  - D) misclassification of salary expense as a selling expense.
  
4. Independence is not required of a CPA when performing
  - A) the assurance services.
  - B) the audit services.
  - C) the tax services.
  - D) none of the above.
  
5. Which of the following is an accurate statement regarding audit risk, audit failure, and business failure?
  - A) Audit risk is always avoidable if the audit is conducted in accordance with generally accepted auditing standards.
  - B) Because auditors gather evidence on a test basis and the frauds are easy to detect, audit risk is avoidable.
  - C) Legal precedent makes it easy to determine who has the right to recover losses in the event of an audit failure.
  - D) A business failure may not result in an audit failure.

6. When dealing with laws and regulations that do not have a direct effect on the financial statements, the auditor
  - A) should not inquire of management about whether the entity is in compliance with such laws and regulations.
  - B) has no responsibility to determine if any violation of these laws has occurred.
  - C) must report all violations, including inconsequential violations, to the audit committee.
  - D) do not perform the same procedures as for violations having a direct effect on the financial statements.
7. Auditors may decide not to replace tests of details with analytical procedures when possible because the
  - A) analytical procedures are more reliable.
  - B) analytical procedures are considerably more expensive.
  - C) analytical procedures are more persuasive.
  - D) the control risk is high.
8. Which of the following statements is false?
  - A) Either an overstatement of an asset account or an understatement of a liability account would have the same effect on the income statement.
  - B) A misclassification in the balance sheet will have no effect on operating income.
  - C) Either an understatement of an asset account or an overstatement of a liability account would have the same effect on the income statement.
  - D) All of the above are true statements.
9. When dealing with audit risk,
  - A) audit risk should not be a factor when determining if a new client should be accepted.
  - B) audits with a high acceptable audit risk generally result in lower audit fees.
  - C) If the management of a company has a reputation of integrity, but is also known to take aggressive financial risks, the auditor should not accept the company as a new client.
  - D) if the auditor concludes that the audit risk is high, but the client is still acceptable, the auditor may still accept the engagement but decrease the fee proposed to the client.
10. Which of the following is a correct relationship?
  - A) Acceptable audit risk and planned detection risk have an inverse relationship.
  - B) Control risk and planned detection risk have an inverse relationship.
  - C) Planned detection risk and inherent risk have a direct relationship.
  - D) All of the above are correct relationships.

11. If planned detection risk is increased, the amount of evidence the auditor accumulates will
- A) increase.
  - B) decrease.
  - C) remain unchanged.
  - D) be indeterminate.
12. Inherent risk is \_\_\_\_\_ related to control risk and \_\_\_\_\_ related to the amount of audit evidence.
- A) directly; inversely
  - B) directly; directly
  - C) not necessarily; inversely
  - D) not necessarily; directly
13. If a company has an effective internal audit department,
- A) the internal auditors can express an opinion on the fairness of the financial statements.
  - B) their work can be used by the external auditors.
  - C) it cannot reduce external audit costs by providing direct assistance to the external auditors.
  - D) the internal auditors must be CPAs in order for the external auditors to rely on their work.
14. During the course of an audit, a CPA observes that the recorded interest expense seems to be excessive in relation to the balance in the long-term debt account. This observation could lead the auditor to suspect that
- A) current liabilities are understated.
  - B) there is misclassification of long-term debt as current liabilities.
  - C) long-term debt is overstated.
  - D) premium on bonds payable is understated.
15. When using statistical sampling, the auditor would most likely require a greater sample if the
- A) population decreases.
  - B) desired reliability decreases.
  - C) desired precision interval narrows.
  - D) expected exception rate decreases.

16. Which of the following is not a similarity between external and internal auditors?
- A) Both are hired by the management.
  - B) Both must be competent.
  - C) Both follow a similar methodology in performing their audits.
  - D) Both consider risk and materiality deciding the extent of their tests and evaluating results.
17. Which of the following is not a factor that relates to opportunities to commit fraudulent financial reporting?
- A) lack of controls related to the calculation and approval of accounting estimates
  - B) ineffective oversight of financial reporting by the board of directors
  - C) significant related-party transactions
  - D) high turnover of the salesperson
18. After the balance sheet date, but prior to the issuance of the audit report, the client suffers an uninsured loss of their inventory as a result of a fire. The amount of the loss is immaterial. The auditor should
- A) not adjust the financial statements for the year under audit.
  - B) add a paragraph to the audit report.
  - C) advise the client to disclose the event in the notes to the financial statements.
  - D) advise the client to adjust the financial statements.
19. Your accounting firm has accepted a compilation engagement from a client in which your firm is not independent. In that case you
- A) can accept the engagement.
  - B) cannot accept the engagement and disclose the lack of independence.
  - C) cannot accept the engagement and cannot disclose anything.
  - D) none of the above is correct.
20. The auditor needs to communicate all management frauds and illegal acts to the audit committee
- A) only if the act is immaterial.
  - B) only if the act is material.
  - C) only if the act is highly material.
  - D) regardless of materiality.

二、簡答題(共 40 分)

1. 請閱讀以下資訊。試問會計師針對受查者 1 與受查者 2 所發布之重大訊息是否有不同的考量與因應措施？(10 分)

受查者 1

序號		發言日期		發言時間	
發言人		發言人職稱		發言人電話	
主旨	公告本公司會計主管異動				
符合條款		事實發生日			
說明	<p>1.人員變動別(請輸入發言人、代理發言人、重要營運主管(如:執行長、營運長、行銷長及策略長等)、財務主管、會計主管、公司治理主管、資訊安全長、研發主管、內部稽核主管或訴訟及非訟代理人):會計主管</p> <p>2.發生變動日期:</p> <p>3.舊任者姓名、級職及簡歷: /本公司會計主管</p> <p>4.新任者姓名、級職及簡歷:無</p> <p>5.異動情形(請輸入「辭職」、「職務調整」、「資遣」、「退休」、「死亡」、「新任」或「解任」):辭職</p> <p>6.異動原因:個人生涯規劃</p> <p>7.生效日期:</p> <p>8.其他應敘明事項:新任會計主管待董事會通過派任後再另行公告。</p>				

受查者 2

序號		發言日期		發言時間	
發言人		發言人職稱		發言人電話	
主旨	公告本公司財務暨會計主管及公司治理主管異動				
符合條款		事實發生日			
說明	<p>1.人員變動別(請輸入發言人、代理發言人、重要營運主管(如:執行長、營運長、行銷長及策略長等)、財務主管、會計主管、公司治理主管、資訊安全長、研發主管、內部稽核主管或訴訟及非訟代理人):財務主管、會計主管、公司治理主管</p> <p>2.發生變動日期:</p> <p>3.舊任者姓名、級職及簡歷: , 本公司財務暨會計主管兼任公司治理主管</p> <p>4.新任者姓名、級職及簡歷: , 本公司前財務暨會計主管</p> <p>5.異動情形(請輸入「辭職」、「職務調整」、「資遣」、「退休」、「死亡」、「新任」或「解任」):解任</p> <p>6.異動原因:董事會通過委任新財務暨會計主管及公司治理主管</p> <p>7.生效日期:</p> <p>8.其他應敘明事項:無</p>				

2. 若受查者有一複雜之金融工具，採用其聘僱相關領域專家之工作，以協助其編製財務報表。請回答以下問題。(15分)
- (1) 會計師是否可以採用管理階層專家之工作作為查核證據？應考量哪些事項？
  - (2) 若會計師擬自行委任外部專家，並採用其工作以取得足夠及適切之查核證據。會計師可出具的查核報告為何？對查核意見之責任影響為何？
  - (3) 若會計師聘用聯盟事務所之專業人員作為內部專家，與聘用外部專家之主要差異為何？
3. 請閱讀以下資訊。依據 IFRS S1 規定，企業須提供之永續相關財務資訊揭露，作為其一般用途財務報告之一部分，此資訊以後將可能於財務報告中揭露。請分析此變革對會計師之影響。(15分)

亞洲水泥氣候變遷財務影響指標為風險機會衝擊4分以上(財務衝擊金額大於1000萬元台幣)以及發生機率4分以上(3年內會發生)，定義為實質性(重大性)風險機會。

2022年亞洲水泥評估的三大關鍵風險排序為：與溫室氣體排放價格上漲相關的政策法規轉型風險、向低碳技術轉移成本的轉型風險、市場原材料成本增加(電價)的轉型風險增加。如圖4.3所示。

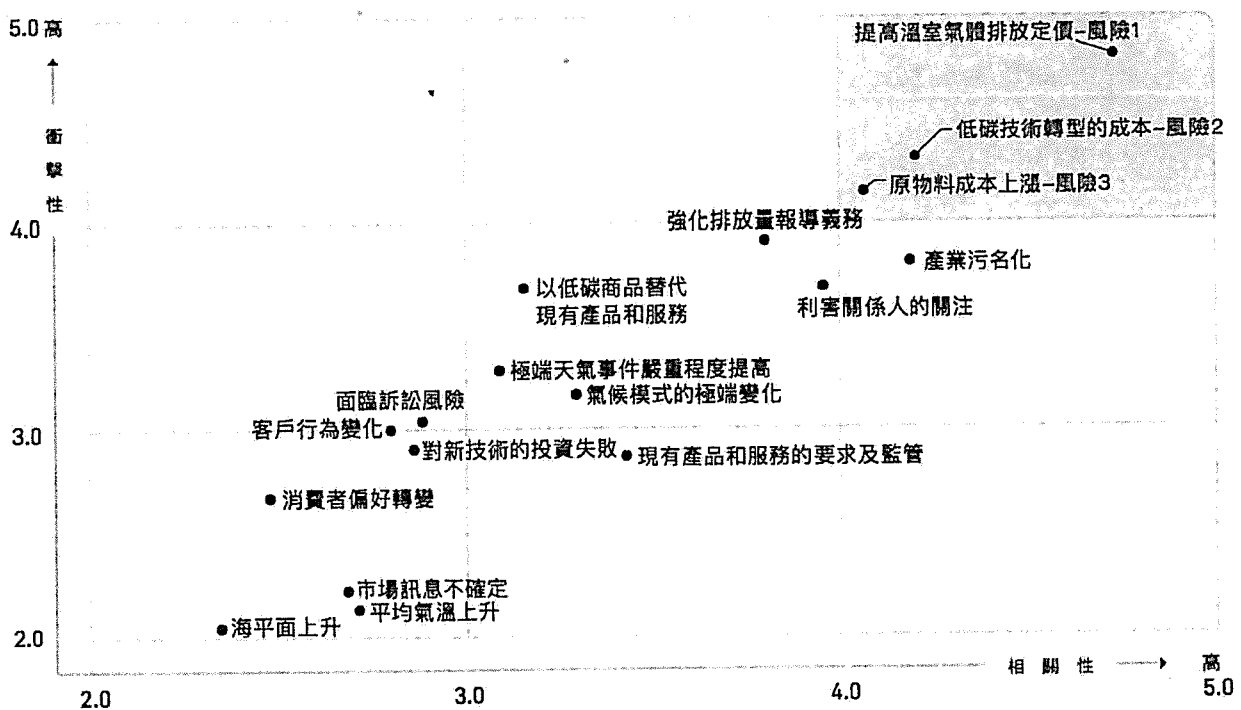


圖4.3 亞洲水泥氣候變遷風險項目矩陣圖