國立臺中技術學院

100學年度碩士班考試入學暨碩士在職專班試題

准考證號碼:

所:會計資訊系會計與財稅碩士班

科

目:審計學

- 1.答案依序書寫於答案卷上,不必抄題。
- 2.答案卷不可書寫任何可辨別個人姓名或特殊標記,違者不予計算。
- 3.請於試題紙上填寫准考證號碼,繳卷時「試題」、「答案卷」一併繳回。
- 一、選擇題(每題2分,共 70 分)
- 1. Which of the following is not one of the three primary objectives of effective internal control?
- a. Reliability of financial reporting
- b. Efficiency and effectiveness of operations
- c. Compliance with laws and regulations
- d. Assurance of elimination of business risk.
- 2. A listing of all the things which the auditor will do to gather sufficient, competent evidence is the:
- a. audit strategy.

b. audit program.

c. audit procedure.

- d. audit risk model.
- 3. General controls include all of the following except?
 - a. systems development.
- b. processing controls.

c. online security.

- d. hardware controls.
- 4. Which of the following is **not** a benefit of using IT-based controls?
- a. Over-reliance on computer-generated reports.
- Ability to replace manual controls with computer-based controls.
- Reduction in misstatements due to consistent processing of transactions.
- d. Ability to process large volumes of transactions.
- 5. In which stage(s) of an audit are analytical procedures not performed?
- a. In the planning stage.
- b. In the completion stage.
- c. In the test of controls stage.
- d. In conjunction with tests of transactions and tests of details of balances.
- 6. An examination of part of an organization's procedures and methods for the purpose of evaluating efficiency and effectiveness is what type of audit?
 - a. Financial statement audit.
- b. Compliance audit.

c. Operational audit.

- d. Production audit.
- 7. The least severe type of audit report for disclosing departures from GAAP is the?
- a. adverse opinion.

b. disclaimer of opinion.

c. qualified opinion.

- d. report on unaudited financial statements.
- 8. A basic objective of a CPA firm is to provide professional services to conform to professional standards. Reasonable assurance of achieving this basic objective is provided through?
- a. continuing professional education. c. a system of quality control.
- b. compliance with generally accepted reporting standards. d. a system of peer review.

- 9. Which of the following circumstances would ordinarily not impair the auditor's independence?
- a. Litigation by a client against an audit firm related to tax services.
- b. Litigation by a client against an audit firm claiming a deficiency in the previous audit.
- Litigation by an audit firm against a client claiming management fraud or deceit.
- d. Intent to start a lawsuit at some future date, after the current audit is completed, claiming a deficiency in the previous audit.
- 10. Audit report language may be modified for which of the following conditions?
- a. Lack of consistent application of GAAP. c. Emphasis of a matter.
- b. Substantial doubt about continuing as a going concern. d. Reports involving other auditors.
- 11. The introductory paragraph of the standard audit report states that the financial statements are?
- a. the responsibility of the auditor.

- b. the responsibility of management.
- the joint responsibility of management and the auditor.
- d. none of the above.
- 12. If the client's internal control for recording sales returns and allowances is evaluated as ineffective? a. a larger sample is needed to verify cutoff.
 - b. sampling is not appropriate.
 - c. all sales returns must be traced to supporting documentation.
 - d. all sales returns must be confirmed with the customer.
- 13. When a client uses perpetual inventory records, the tests of details of balances for inventory can be significantly reduced if the auditor believes the records are accurate. The controls over the acquisitions included in the records are normally tested as a part of the?
 - a. tests of controls.

- b. analytical procedures and tests of controls.
- d. tests of controls and tests of transactions. c. tests of details of balances. 14. Which of the following is not an account affected by the sales and collection cycle?
- a. Gross margin

- b. Accounts receivable
- c. Allowance for doubtful accounts
- d. Cash
- 15.At what point do most companies recognize liabilities in the acquisition and payment cycle? a. The issuance of a purchase order. b. Receipt of acknowledgement of order by vendor.
- c. Receipt of goods or services.
- d. The receipt of a vendor statement.
- 16. When sales invoices are automatically calculated and posted by a computer, the auditor may be able to reduce substantive tests of transactions for which, if any, objective?
 - a. Completeness

b. Existence

c. Accuracy

- d. None of the above
- 17. Prenumbered documents will only be useful for control purposes if:
 - a. a different numerical sequence is used for each company.
 - b. the same numerical sequence is used each accounting period.
 - employees are allowed to use documents out of numerical sequence.
- d. the sequence is accounted for periodically.
- 18. Reports on agreed-upon procedures are intended to be distributed?

a.to any party to whom the client wishes.

b. to only the involved parties, who would have the requisite knowledge about those procedures but not the level of assurance resulting from them.

c.to only the involved parties, who would have the requisite knowledge about those procedures and the level of assurance resulting from them.

d.only to the stockholders of the client.

19. Which of the following is **not** a condition for a contingent liability to exist?

a. The amount of the future payment is reasonably estimable. b. There is uncertainty about the amount of the future payment.

The outcome of an uncertainty will be resolved by some future event.

d. There is a potential future payment to an outside party that would result from a current condition.

20. The responsibility for identifying and deciding the appropriate accounting treatment for contingent liabilities rests with a company's

a.auditors.

b. legal counsel.

c.management. d. management and the auditors.

21. Assurance provided by a review is substantially less than an audit. Which of the following statements is true regarding these

a. A review requires more substantive evidence than an audit.

b. An audit requires less evidence related to internal control than a review.

c. A review requires less evidence than an audit.

d. None of the above statements is true.

22. Auditors will generally send a standard inquiry letter to?

a. only those attorneys who have devoted substantial time to client matters during the year.

b. every attorney that the client has been involved with in the current or preceding year, plus any attorney the client engages on occasion.

c. those attorneys whom the client relies on for advice related to substantial legal matters. d. only the attorney who represent the client in proceeding where the client is defendant.

23. Which of the following is not one of the categories of items included in the client letter of representation?

a.Subsequent events

b. Materiality c.Recognition, measurement, and disclosure d. Completeness of information

24. Almost all companies need physical controls over their assets to prevent loss. Which of the following is not an example of such a control?

a. Approved prenumbered documents for authorizing movement of inventory.

b. Segregated, limited-access storage areas.

Custody of assets assigned to specific responsible individuals.

d. Perpetual inventory master files.

- 25. From which of the following evidence-gathering audit procedures would an auditor obtain most assurance concerning the existence of inventories?
- a. Written inventory representations from management. b. Observation of physical inventory counts.

- c.Confirmation of inventories in a public warehouse.
- d. Auditor's recomputation of inventory extensions.

26. Which of the following is a significant audit concern related to the transfer of inventory from one location to another?

a. Recorded transfers occurred.

b. Transfers were properly transported.

c. Transfers were properly planned.

d. Transfers represent efficient movement of assets.

27.查核期末應付薪資,下列查核程序何者最為適當?

a.對員工發出函證 c.重新計算應付薪資金額

b.核對薪資扣繳憑單 d.閱讀董事會議記錄。

28.生產循環內部控制的目標,是確保交易都正確執行和記錄,以及?

a.有獨立內部驗證的活動報告

b.生產單由監督人員預先編號及簽字 d.維持在製品和製成品的安全。

c.原料之採購經採購部門核准 29.規劃階段時,若查核人員認為損益表上含有總計達\$15,000 錯誤時,將對投資人產生重大影響,但資產負債表則要有總計達 \$20,000 之錯誤時,才會有重大影響。請問查核人員應將重大性水準設為? a.損益表與資產負債表皆為\$15,000 b.損益表與資產負債表皆為\$20

a.損益表與資產負債表皆為\$15,000 b.損益表與資產負債表皆為\$20,000 c.損益表為\$15,000,資產負債表為\$20,000 d.損益表為\$20,000,資產負債表為\$15,000。

30.在測試內部控制的有效性時,下列那一種電腦輔助技術可以將虛擬及真實的交易一起處理?

a.整體測試措施法(integrated test facility) c.測試資料法(test data)

b.平行模擬法(parallel simulation)

d.透過電腦審計法(audit through the computer)。 31.下列何項錯誤或舞弊無法由批次控制(batch control)偵測出來?

a.電腦操作員在每週的計時卡處理程序中,加入假造之員工名單 b.一星期僅工作 5 小時的員工領到 50 小時的薪資

c.甲員工遲到早退,常由乙員工代為打卡 d.因為某員工之計時卡被遺失,故該員工之計時卡未被處理。

32.下列何者非中華民國會計師職業道德規範制定之目的?

a.盡專業應有之注意 c.配合經濟發展

b.加強會計師信譽及功能 d.發揚崇高品德。

33.下列哪一段說明,是標準查核報告用以傳達查核風險存在的用語? a.本會計師係依照一般公認審計準則規畫並執行查核工作

b.財務報表之編製係管理階層之責任,本會計師之責任則為根據查核結果對上開財務報表表示意見

c.評估所用的會計原則及衡量財務報表整體之表達

d.以合理確信財務報表有無重大不實表達。

34.當會計師之姓名與受查者之財務報表發生關聯時,下列何者非屬一般公認審計準則要求會計師須執行之事項? a.出具報告 b.表明承辦工作之性質

c.表明會計師承擔之責任

d.表明受查者所不須擔負之責任。

35.下列哪一項代表財務報表審計的先天性限制?

a.管理當局為財務報表負責 b.查核人員被預期對不精確的會計估計進行評估

c. 查核人員被預期與委任客戶維持獨立性 d.查核人員被預期在每一件查核案件中發覺重大舞弊。

二、問答題

1.查核人員於審計甲公司時發現資訊:(a)管理階層的報酬主要係依公司經營成果能否達到特定目標而定。(b)財務長因個人投資失利,導致負債快速增加。(c)公司資產紀錄不完全。(d)公司利用第三地紙上公司作為交易的中介。(e)管理階層常以重大性的判斷為由,試圖作為不適當會計處理之解釋。(f)出納人員近來有重大消費支出,購買豪宅、名車、珠寶。

舞弊的類型可分為財務報導舞弊與挪用資產兩類。請問(1)舞弊發生的原因(舞弊三角)可分為哪三種?(2)請判斷上述(a)至(f)的資訊可能會因為(1)的哪個原因發生舞弊?

請依下列格式作答,(a)至(f)的資訊勿重複分類。

(每格1分,共12分)

1	財	務	報	導	舞	弊		
(1)舞弊原因		<u> </u>						
(2)資訊代碼								
	挪	用	<u></u>	資		產		
(1)舞弊原因							-	
(2)資訊代碼								

- 2.試說明我國會計師事務所的型態可分為哪幾種?(共4分)
- 3.簡述會計師可出具修正式無保留意見之情況?(共12分)
- 4.內部控制是一種管理過程,目標在合理確保可靠的財務報導與哪二個目標之達成?(共2分)