

# 國立臺北大學 103 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

第 1 頁 共 4 頁

☐可 ☒不可 使用計算機

## I. Multiple Choices: please choose the best answer. (40%)

1. When assessing the risk of material misstatements in the financial statements,
  - A) inadequate internal control procedures will mitigate client business risk.
  - B) GAAS specifies in detail how much and what types of evidence the auditor needs to obtain.
  - C) company management is responsible for determining materiality levels.
  - D) the auditor must have an understanding of the client's business and industry.
2. Statements on Auditing Standards should be looked upon by practitioners as:
  - A) ideals to work towards, but which are not achievable.
  - B) maximum standards that denote excellent work.
  - C) minimum standards of performance that must be achieved on each audit engagement.
  - D) benchmarks to be used on all audits, reviews, and compilations.
3. Which of the following is **not** an essential component of quality control?
  - A) Policies and procedures to ensure that firm personnel are actively engaged in marketing strategies
  - B) Policies and procedures to ensure that the work performed by firm personnel meet applicable professional standards
  - C) Policies to ensure that personnel maintain their independence in fact and in appearance
  - D) Policies that ensure that monitoring activities are effectively applied
4. If the balance sheet of a private company is dated December 31, 2013, the audit report is dated February 8, 2014, and both are released on February 15, 2014, this indicates that the auditor has searched for subsequent events that occurred up to:
  - A) December 31, 2013.
  - B) January 1, 2014.
  - C) February 8, 2014.
  - D) February 15, 2014.
5. Most auditors believe that financial statements are "presented fairly" when the statements are in accordance with GAAP, and that it is also necessary to:
  - A) determine that they are not in violation of IFRS statements.
  - B) examine the substance of transactions and balances for possible misinformation.
  - C) review the statements using the accounting principles promulgated by the SEC.
  - D) assure investors that net income reported this year will be exceeded in the future.
6. Examples of unqualified opinions which contain modified wording (without adding an explanatory paragraph) include:
  - A) the use of other auditors.
  - B) material uncertainties.
  - C) substantial doubt about the audited company (or the entity) continuing as a going concern.
  - D) lack of consistent application of GAAP.
7. A company has changed its method of inventory valuation from an unacceptable one to one in conformity with generally accepted accounting principles. The auditor's report on the financial statements of the year of the change should include:
  - A) no reference to consistency.
  - B) a reference to a prior period adjustment in the opinion paragraph.
  - C) an explanatory paragraph that justifies the change and explains the impact of the change on reported net income.
  - D) an explanatory paragraph explaining the change.

# 國立臺北大學 103 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

第 2 頁 共 4 頁

☐可 ☒不可 使用計算機

8. In connection with the audit of financial statements, an independent auditor could be responsible for failure to detect a material fraud if:  
A) statistical sampling techniques were not used on the audit engagement.  
B) the auditor planned the audit in a negligent manner.  
C) accountants performing important parts of the work failed to discover a close relationship between the treasurer and the cashier.  
D) the fraud was perpetrated by one employee who circumvented the existing internal controls.
9. Under the AICPA independence rules, independence can be considered impaired when:  
A) billed fees remain unpaid for professional services for more than ninety days.  
B) a client in bankruptcy has unpaid fees for more than one year.  
C) there is litigation by the client related to the auditor's tax or other nonaudit services.  
D) when there is a lawsuit by the client claiming deficiencies in the previous year's audit.
10. An auditor should recognize that the application of auditing procedures may produce evidence indicating the possibility of errors or fraud and therefore should:  
A) plan and perform the engagement with an attitude of professional skepticism.  
B) not rely on internal controls that are designed to prevent or detect errors or fraud.  
C) design audit tests to detect unrecorded transactions.  
D) extend the work to audit the majority of the recorded transactions and records of an entity.
11. Auditors may decide to replace tests of details with analytical procedures when possible because the:  
A) analytical procedures are more reliable.  
B) analytical procedures are considerably less expensive.  
C) analytical procedures are more persuasive.  
D) tests of details are more difficult to interpret.
12. An auditor has assessed client business risk and the risk of material misstatements to the clients financial statements. These are done in order to:  
A) apply the audit risk model to determine the appropriate extent of audit evidence.  
B) determine the reliance on the company's internal control systems for financial reporting.  
C) determine the test of balances to be performed by the audit team.  
D) assure the CPA firm that they can perform the audit effectively and efficiently.
13. When allocating materiality, most practitioners choose to allocate to:  
A) the income statement accounts because they are more important.  
B) the balance sheet accounts because most audits focus on the balance sheet.  
C) both balance sheet and income statement accounts because there could be errors on either.  
D) all of the financial statements because it is required by GAAS.
14. When evaluating the audit findings, the auditor should be satisfied that the:  
A) amount of known misstatement is documented in the management representation letter.  
B) estimate of the total known and likely misstatements is less than a material amount.  
C) estimate of the total likely misstatement includes sample error.  
D) amount of known misstatement is acknowledged and recorded by the client.
15. When considering internal controls, an important point to consider is that:  
A) auditors can ignore controls affecting internal management information.  
B) auditors are concerned with the client's internal controls over the safeguarding of assets if they affect the financial statements.  
C) management is responsible for understanding and testing internal control over financial reporting.  
D) companies must use the COSO framework to establish internal controls.

# 國立臺北大學 103 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

第 3 頁 共 4 頁

☐可 ☒不可 使用計算機

16. You are determining the significance of the following: you set a 5% risk of assessing control risk to low and your computation of the upper deviation risk is 7%. What could you conclude?
- A) There is a 95% chance the deviation rate in the population is less than 5%.
  - B) There is a 5% chance the deviation rate in the population is less than 7%.
  - C) There is a 95% chance the deviation rate in the population exceeds 95%.
  - D) There is a 5% chance the deviation rate in the population exceeds 7%.
17. When the sample selection is done using probability proportional to size sample selection (PPS):
- A) the actual number of units selected for testing may be more than the computed sample size.
  - B) the auditor must use systematic selection, rather than random selection of dollars.
  - C) population items with a zero recorded balance have no chance of being selected.
  - D) negative balances must be treated as positive balances.
18. Stratified sampling is applicable to difference, mean-per-unit, and ratio estimation, but it is most commonly used with:
- A) ratio estimation.
  - B) discovery sampling.
  - C) difference estimation.
  - D) mean-per-unit estimation.
19. Analytical procedures:
- A) are only done during the planning of the audit and when performing detailed tests.
  - B) performed during the detailed testing phase are done before tests of details of balances.
  - C) performed during the detailed testing phase are done before the balance sheet date.
  - D) are performed only on accounts receivable, not on the entire sales and collection cycle.
20. 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 for acquisitions.
  - B) tests of controls and substantive tests of transactions for acquisitions.
  - C) tests of details of balances for acquisitions.
  - D) analytical procedures and tests of controls for acquisitions.

## II. 問答題: (60%)

1. 會計師於查核財務報表時，可能使得會計師出具保留意見、相反意見及無法表示意見之原因為何？請以下列格式並條列其原因回答，否則不予計分：(10%)

查核報告意見	原 因
1. 保留意見	1. 2.
2. 相反意見	
3. 無法表示意見	

2. 請回答下列問題

- (1) 根據證券交易法第 36 條規定，我國公開發行公司財務報告公告並申報之規定，近期有何變更？(5%)
- (2) 根據審計準則公報第一號「一般公認審計準則總綱」之規定，會計師提供財務報表之查核與財務報表之核閱，在確信程度與報告之形式上有何不同(10%)

試題隨卷繳交

接背面



# 國立臺北大學 103 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

第 4 頁 共 4 頁

☐可 ☒不可 使用計算機

3. 根據我國審計準則公報第48號-瞭解受查者及其環境以辨認並評估重大不實表達風險，請舉出5個資訊科技可能導致受查者內部控制之特定風險之範例(10%)

4. 請回答下列有關查核財務報表對舞弊考量之相關問題

- (1) 舞弊與錯誤有何不同(3%)
- (2) 何謂管理舞弊、何謂員工舞弊(3%)
- (3) 與財務報表查核有關之故意不實表達舞弊，型態有哪幾類？(3%)
- (4) 管理當局逾越控制之舞弊，通常可藉由哪些方式為之？(6%)

5. 下列為查核人員考量可能發生潛在不實表達類型時，所使用的聲明

代碼	聲明	代碼	聲明之類別
A	存在	甲	與受查期間內各類交易及事件有關之聲明
B	完整性	乙	與期末科目餘額有關之聲明
C	正確性	丙	與表達及揭露有關之聲明
D	評價或分攤		
E	截止		
F	分類及可瞭解性		
G	權利與義務		

試以下表格式逐項列示下列查核程序其欲測試的聲明及其類別。（請以代碼作答）（10%，每小題2分）

- (1) 於送貨單中選取數筆送貨記錄，逆查到銷貨分錄
- (2) 檢查年底前五日及後五日的銷貨明細，決定銷貨是否記錄於適當之期間
- (3) 與會計人員討論應收帳款可回收的情形備抵呆帳餘額是否足夠
- (4) 應付票據依據清償日期區分為流動負債與長期負債，並清楚表達於資產負債表中
- (5) 公司期末帳上的存貨都為公司所擁有

項次	查核目標	管理階層之聲明
(1)		
(2)		
(3)		
(4)		
(5)		