

東吳大學 101 學年度碩士班研究生招生考試試題

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系級	會計學系碩士班	考試時間	100 分鐘
科目	審計學	本科總分	100 分

- 最近日本奧林巴斯(Olympus)爆發公司虛增並購顧問費用以彌補過往的投資失利，大多數人認為此為公司之財務報表舞弊，究其因應為家族式企業問題，所造成公司治理問題。依審計準則規範，查核人員於查核工作時，須經由對受查者及其環境之瞭解，以辨認並評估財務報表重大不實表達風險。基此，查核人員對於受查者控制環境進行瞭解時，宜考慮那些要素？(25分)
- Jane has opening a business account at her bank for Master Cleaning Company (MCC). Several of Micro Chips checks are made out with only the initials MCC. Jane selects certain checks made out only with the initials MCC and deposits them in her business account. She would destroy the remittance advice.
 - Name two controls that would prevent or detect this fraud.
 - Name two audit procedures that might detect this fraud. (25分)
- Red Corporation had a temporary cash squeeze near its balance sheet date. It needed cash badly for a seasonal dip in sales. However, a loan covenant requiring a certain debt/equity ratio would be violated if any additional money were borrowed. To remedy this, the top two officers of the Red Corporation set up another corporation, Pink, Inc. Red Corporation made a large sale of inventory to Pink, Inc. at cost. Pink, Inc. used the inventory as collateral for a three month loan from a local bank. The money from the loan was used to pay Red Corporation for the accounts receivable resulting from the "sale." At the end of the three month period, the officers intended to have Red Corporation buy back the inventory from Pink, Inc. at a price that would allow Pink, Inc. to pay off the loan plus interest. Required: (25 分)
 - How would this transaction designed by the two officers enable Red Corporation to maintain its required debt/equity ratio while obtaining the cash it needed?
 - What tests of controls and substantive tests would enable an auditor to detect this scheme?
- Explain briefly auditors' responsibility for the subsequent discovery of facts existing at the date of the auditors' reports. (25 分)