

中原大學 108 學年度碩士班考試入學

108/3/6 1:00 PM~2:30 PM

會計學系

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科目：審計學

(共 9 頁，第 1 頁)

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----- (不可直接作答於試題，請作答於答案卷) -----

一、選擇題(48%)

1. Which of the following statements is most correct about an auditor's required communication with management and those charged with corporate governance?
(A) The auditor is required to inform those charged with governance about significant errors discovered and subsequently corrected by management.
(B) Any significant matter reported to those charged with governance must also be communicated to management.
(C) Communication is required before the audit report is issued.
(D) The auditor does not have any requirement to communicate with anyone other than the company's senior management.
2. A client has a calendar year-end. Listed below are four events that occurred after December 31. Which one of these subsequent events might result in adjustment of the December 31 financial statements?
(A) sale of a major subsidiary
(B) adoption of accelerated depreciation methods
(C) write-off of a substantial portion of inventory as obsolete
(D) collection of 90% of the accounts receivable existing at December 31
3. Auditors, as part of completing the audit, will request the client to send a standard inquiry to the client's attorney letter to those attorneys the company has been consulting with during the year under audit regarding legal matters of concern to the company. The primary reason the auditor requests this information is to
(A) determine the range of probable loss for asserted claims.
(B) obtain a professional opinion about the expected outcome of existing lawsuits and the likely amount of the liability, including court costs.
(C) obtain an outside opinion of the probability of losses in determining accruals for contingencies.
(D) obtain an outside opinion of the probability of losses in determining the proper footnote disclosure.
4. If the auditor concludes that there are contingent liabilities, he or she must evaluate the significance of the potential liability and the nature of the disclosure needed in the financial statements. Which of the following statements is **not** true?

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- (A) The potential liability is sufficiently well known in some instances to be included in the financial statements as an actual liability.
- (B) Disclosure may be unnecessary if the contingency is highly remote or immaterial.
- (C) A CPA firm often obtains a separate evaluation of the potential liability from its own legal counsel rather than relying on management or management's attorneys.
- (D) The client's attorneys must remain independent when evaluating the likelihood of losing the lawsuit.

5. The most reliable evidence from confirmations is obtained when they are sent

- (A) as close to the balance sheet date as possible.
- (B) at various times throughout the year to different segments of the sample, so that the entire sample is representative of account balances scattered throughout the year.
- (C) several months before the year-end, so the auditor will have adequate time to perform alternate procedures if they are required.
- (D) at various times throughout the year to the same group in the sample, so that the sample will not have a time bias.

6. Which document or record is used in the write-off of uncollectible accounts classes of transactions?

- (A) general journal
- (B) remittance advice
- (C) sales transaction file
- (D) sales order

7. When assessing control risk,

- (A) many auditors use actuarial tables to assist in the control risk assessment process.
- (B) each control can be used to satisfy only one audit objective.
- (C) many auditors use a control risk matrix to assist in the control risk assessment process.
- (D) all controls, including key controls, should be considered.

8. Proper segregation of functional responsibilities calls for separation of

- (A) authorization, execution, and payment.
- (B) authorization, recording, and custody.
- (C) custody, execution, and reporting.

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(D) authorization, payment, and recording.

9. Which of the following is an accurate statement regarding assets and fraud risk?

(A) Companies will often capitalize repairs as fixed assets.

(B) Since fixed assets are often large, there is little theft of fixed assets.

(C) Intangible assets are recorded at cost and valuation issues therefore are not a fraud risk.

(D) Since companies have few fixed assets, there is no need for them to be periodically inventoried.

10. Based on audit evidence gathered and evaluated, an auditor decides to increase the assessed level of control risk from that originally planned. To achieve an overall audit risk level that is substantially the same as the planned audit risk level, the auditor would

(A) increase materiality levels.

(B) decrease detection risk.

(C) decrease substantive testing.

(D) increase inherent risk.

11. 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.

12. _____ is the auditor's examination of the client's documents and records to substantiate that the information is included in the financial statements.

(A) Inspection

(B) Recalculation

(C) Observation

(D) Verification

13. _____ deals with potential overstatement and _____ deals with understatements (unrecorded transactions).

(A) Occurrence; completeness

(B) Completeness; occurrence

(C) Accuracy; classification

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(D) Classification; accuracy

14. _____ is an attitude that includes a questioning mind, being alert to conditions that might indicate possible misstatements due to fraud or error, and a critical assessment of audit evidence.

(A) Reasonableness

(B) Diligence

(C) Professional skepticism

(D) Competence

15. Which of the following audits can be regarded as generally being a compliance audit?

A) IRS agents' examinations of taxpayer returns

B) GAO auditor's evaluation of the computer operations of governmental units

C) an internal auditor's review of a company's payroll authorization procedures

D) a CPA firm's audit of a public company

16. 下列何種查核意見類型之查核報告中得包括關鍵查核事項段（不考慮法令另有規定之情況）？①無保留意見 ②保留意見 ③否定意見 ④無法表示意見

☐ (A) 僅 ②③ ☐ (B) 僅 ①③ ☐ (C) 僅 ①②③ ☐ (D) ①②③④

二、非選擇題(52%)

1. Match seven of the terms (a-p) with the description/definitions provided below (1-7) (7%)

a. commitments

b. completing the engagement checklist

c. contingent liability

d. dual-dated audit report

e. financial statement disclosure checklist

f. independent review

g. inquiry of client's attorneys

h. letter of representation

i. other information in annual reports

j. review for subsequent events

k. subsequent events

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l. unadjusted misstatement worksheet

m. management letter

n. pending claim

o. unasserted claim

p. Audit documentation review

_____ 1. a review of the financial statements and the entire set of audit files by an independent reviewer to whom the audit team must justify the evidence accumulated and the conclusions reached

_____ 2. a potential future obligation to an outside party for an unknown amount resulting from activities that have already taken place

_____ 3. a written communication from the client to the auditor formalizing statements that the client has made about matters pertinent to the audit

_____ 4. a potential legal claim against a client where the condition for a claim exists but no claim has been filed

_____ 5. transactions that occurred after the balance sheet date, which affect the fair presentation or disclosure of the statements being audited

_____ 6. agreements that the entity will hold to a fixed set of conditions, such as the purchase or sale of merchandise at a stated price

_____ 7. the use of one audit report date for normal subsequent events and a later date for one or more subsequent events

2. The fieldwork for the December 31, 2016 audit of Treble Corporation ended on March 17, 2017. The financial statements and auditor's report were issued and mailed to stockholders on March 29, 2017. In each of the material situations (1 through 5) below, indicate the appropriate action (a, b, c, d, or e). The possible actions are as follows(10%)

a. Adjust the December 31, 2016 financial statements.

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- b. Disclose the information in a footnote in the December 31, 2016 financial statements.
- c. Request the client revise and reissue the December 31, 2016 financial statements. The revision should involve an adjustment to the December 31, 2016 financial statements.
- d. Request the client revise and reissue the December 31, 2016 financial statements. The revision should involve the addition of a footnote, but no adjustment, to the December 31, 2016 financial statements.
- e. No action is required.

The situations are as follows:

_____ 1. On January 16, 2017 a lawsuit was filed against Treble for a patent infringement action that allegedly took place in early 2014. In the opinion of Treble's attorneys, there is a reasonable (but not probable) danger of a significant loss to Treble.

_____ 2. On February 19, 2017, Treble settled a lawsuit out of court that had originated in 2015 and is currently listed as a contingent liability.

_____ 3. On March 30, 2017, Treble settled a lawsuit out of court that had originated in 2014 and is currently listed as a contingent liability.

_____ 4. On February 2, 2017, you discovered an uninsured lawsuit against Treble that had originated on August 30, 2013. There is a reasonable (but not probable) danger of a significant loss to Treble.

_____ 5. On April 7, 2017, you discovered that a debtor of Treble went bankrupt on January 22, 2017, due to a major uninsured fire that occurred on January 2, 2017.

3. Match seven of the terms for documents and records (a-k) with the descriptions provided below (1-7) (7%)

- a. customer order form
- b. sales order
- c. bill of lading
- d. sales invoice

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- e. summary sales report
- f. accounts receivable master file
- g. monthly statement
- h. remittance advice
- i. prelisting of cash receipts
- j. credit memo
- k. uncollectible account authorization form

_____ 1. A list prepared when cash is received by someone who has no responsibility for recording sales, accounts receivable, or cash, and has no access to the accounting records. It is used to verify whether cash received was recorded and deposited at the correct amounts and on a timely basis.

_____ 2. A document indicating a reduction in the amount due from a customer because of returned goods or an allowance.

_____ 3. A document prepared to initiate shipment of goods, indicating the description of the merchandise, the quantity shipped, and other relevant data. It is a written contract between the carrier and seller of the receipt and shipment of goods.

_____ 4. A document for communicating the description, quantity, and related information for goods ordered by a customer. This is frequently used to indicate credit approval and authorization for shipment.

_____ 5. A document mailed to the customer and typically returned to the seller with the cash payment.

_____ 6. A document used internally to indicate authority to write-off an account receivable as uncollectible.

_____ 7. A document or electronic record indicating the description and quantity of goods sold, the price, freight charges, insurance, terms, and other relevant data.

4. Below are 12 audit procedures. Classify each procedure according to the following types of audit

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evidence: (1) physical examination, (2) confirmation, (3) documentation, (4) observation, (5) inquiry of the client, (6) reperformance, and (7) analytical procedure. (12%)

Type of Evidence	Audit Procedures
	1. Watch client employees count inventory to determine whether company procedures are being followed.
	2. Count inventory items and record the amount in the audit files.
	3. Trace postings from the sales journal to the general ledger accounts.
	4. Calculate the ratio of cost of goods sold to sales as a test of overall reasonableness of gross margin relative to the preceding year.
	5. Obtain information about the client's internal controls by asking questions of client personnel.
	6. Trace column totals from the cash disbursements journal to the general ledger.
	7. Examine a piece of equipment to make sure a recent purchase of equipment was actually received and is in operation.
	8. Review the total of repairs and maintenance for each month to determine whether any month's total was unusually large.
	9. Compare vendor names and amounts on purchase invoices with entries in the purchases journal.
	10. Foot entries in the sales journal to determine whether they were correctly totaled by the client.
	11. Make a surprise count of petty cash to verify that the amount of the petty cash fund is intact.
	12. Obtain a written statement from the client's bank stating the client's year-end balance on deposit.

5.我國審計準則公報第 60 號規定，一旦會計師認為有需要溝通強調事項，則應於查核報告中增加「強調事項段」，並於該段中溝通該等事項。會計師可能認為須於「強調事項段」溝通

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之事項請分別以條列式舉出五種可能之情況。(10%)

6.我國審計準則公報第 60 號規定，一旦會計師認為有需要溝通其他事項，則應於查核報告中增加「其他事項段」，並於該段中溝通該等事項。會計師可能認為須於「其他事項段」溝通之事項請分別以條列式舉出三種可能之情況。(6%)