

中原大學 107 學年度碩士班考試入學

107/3/7 1:00 PM~2:30 PM

會計學系

誠實是我們珍視的美德，
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科目：審計學

(共 4 頁，第 1 頁)

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一、選擇題(15*3%=45%)

- 依據我國審計準則公報第 57 號之規定，下列有關財務報導架構之敘述何者有誤？
 - 我國上市櫃公司之財務報表為一般用途財務報表
 - 一般用途財務報表必為允當表達架構
 - 當財務報表依允當表達架構編製時，會計師須評估財務報表是否允當表達
 - 允當表達架構，係指一財務報導架構，要求遵循該架構之規定，且明示或隱含為達成財務報導之允當表達，管理階層可能須提供超出該架構所明定之揭露
- 下列何者得納入查核報告中的其他事項段
 - 重大關係人交易
 - 已發布之財務報表因存有重大不實表達，而予以重編
 - 查核報告分送或使用之限制
 - 對受查者財務狀況或財務績效具重大影響之災害
- 下列何者不是查核人員在判斷是否為顯著風險時，應考慮之事項：
 - 是否為舞弊風險
 - 是否與重大之關係人交易有關
 - 交易之複雜度
 - 治理單位之聲望
- 某連鎖零售業收入具有單筆交易金額不高但筆數眾多之特性，且高度仰賴門市銷售點情報系統(POS)與 ERP 系統，其系統彙總處理與紀錄營業收入流程為：營業收入主要係透過商品主檔資訊(如商品名稱、成本、零售價等)之建置，由 POS 紀錄每次銷售之商品品項、數量、零售價及銷售總額，各門市每日結帳後將當日之銷售資料上傳至 ERP 系統並自動產生營業收入分錄。各門市每日亦須編製現金日報表以顯示每日銷售額與收款方式(如現金、禮券等)並將每日現金存入銀行。上述流程對確保營業收入之哪二項目標至為重要？
 - 完整及正確
 - 完整及發生
 - 發生及正確
 - 正確與分類
- 若查核人員辨認出存在使受查者繼續經營產生重大疑慮之事件或情況時，
 - 查核人員應依據所取得之查核證據，評估該事件或情況是否存在重大不確定性
 - 若該事件或情況存在重大不確定性，查核人員應出具否定意見
 - 若該事件或情況不存在重大不確定性，查核人員應出具無保留意見
 - 若財務報告相關之揭露適當，查核人員可不用與治理單位溝通

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6. 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.
7. Which of the following is a correct statement regarding substantive analytical procedures?
- (A) If an auditor identifies a possible misstatement in purchases using substantive analytical procedures, accounts receivable will be the likely offsetting misstatement.
 - (B) Substantive analytical procedures are required procedures when performing detailed tests.
 - (C) Substantive analytical procedures performed during the detailed testing phase are done before tests of details of balances.
 - (D) If a substantive analytical procedure uncovers an unusual fluctuation, the auditor must assume fraud is involved.
8. 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) issuance of bonds
 - (C) uninsured loss of inventories as a result of fire
 - (D) settlement of litigation at an amount different from the amount recorded on the books
9. Which of the following is a correct statement regarding audit evidence?
- (A) A large sample of evidence provided by an independent party is always considered persuasive evidence.
 - (B) A small sample of only one or two pieces of highly appropriate evidence is always considered persuasive evidence.
 - (C) The auditor must obtain a sufficient amount of relevant and reliable evidence to form an opinion on the fairness of the financial statements.
 - (D) Evidence is usually more reliable for balance sheet accounts when it is obtained within six months of the balance sheet date.

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10. Evidence is usually more persuasive for balance sheet accounts when it is obtained
- (A) as close to the balance sheet date as possible.
 - (B) only from transactions occurring on the balance sheet date.
 - (C) from various times throughout the client's year.
 - (D) from the time period when transactions in that account were most numerous during the fiscal period.
11. Which of the following is **not** one of the subcomponents of the control environment?
- (A) management's philosophy and operating style
 - (B) organizational structure
 - (C) adequate separation of duties
 - (D) commitment to competence
12. When dealing with audit risk,
- (A) some CPA firms now refuse any new clients in certain high-risk industries.
 - (B) audits with a low acceptable audit risk generally result in lower audit fees.
 - (C) if 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) the audit risk model is only used for classes of transactions.
13. _____ deals with potential overstatement and _____ deals with understatements (unrecorded transactions).
- (A) Occurrence; completeness
 - (B) Completeness; occurrence
 - (C) Accuracy; classification
 - (D) Classification; accuracy
14. When setting a preliminary judgment about materiality,
- (A) more evidence is required for a low dollar amount than for a high dollar amount.
 - (B) less evidence is required for a low dollar amount than for a high dollar amount.
 - (C) the same amount of evidence is required for either low or high dollar amounts.
 - (D) there is no relationship between materiality and the dollar amount of evidence needed.

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15. Which of the following description is not correct?

- (A) If an attorney refuses to provide the auditor with information about material existing lawsuits or unasserted claims, the auditors must modify their audit report to reflect the lack of available evidence
- (B) If the client refuses to prepare and sign a letter of representation, the auditor would be required to issue either a qualified opinion or a disclaimer of opinion.
- (C) If the auditor lacks independence, a disclaimer of opinion must be issued only if it is material and pervasive.
- (D) As misstatements become more pervasive, the likelihood of issuing an adverse rather than a qualified opinion increases.

二、非選擇題(55%)

- 1.(16%)依據我國審計準則公報第 59 號之規定，試說明無法表示意見之查核報告與無保留意見之查核報告之格式與內容不同之部分(假定受查客戶為上市櫃公司)。
2. (10%)依據我國審計準則公報第 62 號之規定，查核人員須與受查者治理單位溝通之事項有哪四類？
3. (9%) What three auditor actions are required to address the potential for management override of controls?
4. (20%) The following are common audit procedures for tests of sales and cash receipts:
 - ① Obtain the accounts receivable aged trial balance and trace the balance to the general ledger.
 - ② Confirm accounts receivable, using positive confirmations.
 - ③ Observe endorsement in incoming checks and prelisting of cash receipts.
 - ④ Trace sales journal entries to supporting documents, including duplicate sales invoice, bill of lading, sales order, and customer order.

Required:

- a. Identify whether each audit procedure is a test of control, substantive test of transactions or test of details of balances. (10%)
- b. State which transaction-related or balance-related audit objective(s) each of the audit procedures fulfills. (10%)