

大葉大學 九十二 學年度 研究所碩士班 招生考試試題紙

系 所 別	組 別	考 試 科 目 (中文名稱)	考 試 日 期	節 次	備 註
會計資訊學系碩士班	甲組	審計學	4月13日	第三節	共二頁 1330~1500 P2-1

註：考生可否攜帶計算機或其他資料作答，請在備註欄註明（如未註明，一律不准攜帶）

一、選擇題【每題5分，共70分】

1. Using statistical sampling to assist in verifying the year-end accounts payable balance, an auditor has accumulated the following data:

	<u>Number of accounts</u>	<u>Book balance</u>	<u>Balance determined by the auditor</u>
Population	4,100	\$ 5,000,000	?
Sample	200	\$ 250,000	\$ 300,000

Using the ratio estimation technique, the auditor's estimate of year-end accounts payable balance would be

- (A) \$ 6,150,000 (B) \$ 6,000,000  
(C) \$ 5,125,000 (D) \$ 5,050,000
2. Which of the following computer-assisted auditing techniques allows fictitious and real transactions to be processed together without client operating personnel being aware of the testing process?  
(A) Integrated test facility. (B) Input controls matrix.  
(C) Parallel simulation. (D) Data entry monitor.
3. Which of the following is **not** a major reason for maintaining an audit trail for a computer system?  
(A) Deterrent to fraud. (B) Monitoring purposes.  
(C) Analytical procedures. (D) Query answering.
4. Which of the following combinations results in a decrease in sample size in a sample for attributes?
- |     | <u>Risk of assessing control risk too low</u> | <u>Tolerable rate</u> | <u>Expected population deviation rate</u> |
|-----|---|-----------------------|---|
| (A) | Increase                                      | Decrease              | Increase                                  |
| (B) | Decrease                                      | Increase              | Decrease                                  |
| (C) | Increase                                      | Increase              | Decrease                                  |
| (D) | Increase                                      | Increase              | Increase                                  |
5. As the acceptable level of detection risk decreases, the assurance directly provided from  
(A) Substantive tests should increase. (B) Substantive tests should decrease.  
(C) Tests of controls should increase. (D) Tests of controls should decrease.
6. While performing a test of details during an audit, an auditor determined that the sample results supported the conclusion that the recorded account balance was materially misstated. It was, in fact, not materially misstated. This situation illustrates the risk of  
(A) Assessing control risk too high. (B) Assessing control risk too low.  
(C) Incorrect rejection. (D) Incorrect acceptance.
7. An auditor would express an unqualified opinion with an explanatory paragraph added to the auditor's report for
- |     | <u>An unjustified accounting change</u> | <u>A material weakness in the internal control</u> |
|-----|---|--|
| (A) | Yes                                     | Yes  |
| (B) | Yes                                     | No   |
| (C) | No                                      | Yes  |
| (D) | No                                      | No   |
8. Confirmation is most likely to be a relevant form of evidence with regard to assertions about accounts receivable when the auditor has concerns about the receivables'  
(A) Valuation. (B) Classification.  
(C) Existence. (D) Completeness.

9. When assessing the internal auditor's competence, the independent CPA should obtain information about the
- (A) Organizational level to which the internal auditors report.
  - (B) Educational background and professional certification of the internal auditors.
  - (C) Policies prohibiting the internal auditors from auditing areas where relatives are employed.
  - (D) Internal auditors' access to records and information that is considered sensitive.
10. Tracing shipping documents to prenumbered sales invoices provides evidence that
- (A) No duplicate shipments or billings occurred.
  - (B) Shipments to customers were properly invoiced.
  - (C) All goods ordered by customers were shipped.
  - (D) All prenumbered sales invoices were accounted for.
11. Which of the following factors most likely would influence an auditor's determination of the auditability of an entity's financial statements?
- (A) The complexity of the accounting system.
  - (B) The existence of related-party transactions.
  - (C) The adequacy of the accounting records.
  - (D) The operating effectiveness of control procedures.
12. The objective of performing analytical procedures in planning an audit is to identify the existence of
- (A) Unusual transactions and events.
  - (B) Illegal acts that went undetected because of internal control weakness.
  - (C) Related-party transactions.
  - (D) Recorded transactions that were **not** properly authorized.
13. Before accepting an engagement to audit a new client, a CPA is required to obtain
- (A) An understanding of the prospective client's industry and business.
  - (B) The prospective client's signature to the engagement letter.
  - (C) A preliminary understanding of the prospective client's control environment.
  - (D) The prospective client's consent to make inquiries of the predecessor auditor, if any.
14. Inherent risk and control risk differ from detection risk in that they
- (A) Arise from the misapplication of auditing procedures.
  - (B) May be assessed in either quantitative or non-quantitative terms.
  - (C) Exist independently of the financial statement audit.
  - (D) Can be changed at the auditor's discretion.

## 二、簡答題【共 30 分】

1. 審計福德公司 X5 年度採用曆年制的財務報表時，李會計師獲悉結帳日後，X6 年 2 月 28 日簽發報告前曾發生某些或許會影響公司財務報表的事項與交易。下列 X6 年初重要的事項或交易業經引起它的注意：

情況	X6 年初重要的事項
(A)	1 月 19 日工人罷工，集體休假。
(B)	2 月 8 日收到自加拿大運來的原料。該批原料 X5 年 10 月中訂購，11 月間以起運點交貨條件裝出。此交易公司尚未作任何相關處理。
(C)	2 月 15 日發行四百萬元可轉換公司債，由證券包銷商承購。

試說明在 X5 年的財務報表中，宜如何處理上述情況的交易事項。

【15 分】

2. 甲股份有限公司於民國 92 年 9 月 3 日委請會計師審計民國 92 年度財務報表，會計師未曾觀察盤點金額十分重大的期初存貨，經採用其他替代查核程序，卻仍未能取得期初存貨數量和狀況是否適當的證據，因而對 92 年 12 月 31 日的資產負債表表示無保留意見，而對損益表、現金流量表與股東權益變動表三者不表示意見。試問：會計師表達上述意見的依據為何？

【10 分】

3. 標準無保留意見的查核報告，其涵義為何？

【5 分】