

大葉大學 九十三 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	3月28日	第三節	共二頁 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） 13:30 ~ 15:00

一、選擇題【每題5分，共60分】

- An engagement letter should ordinarily include information on the objectives of the engagement and
 

	<u>CPA responsibilities</u>	<u>Client responsibilities</u>	<u>Limitation of engagement</u>
(A)	Yes	Yes	Yes
(B)	Yes	No	Yes
(C)	Yes	No	No
(D)	No	No	No
- Ordinarily, the predecessor auditor permits the successor to review the predecessor's working paper analyses relating to
 

	<u>Contingencies</u>	<u>Balance sheet accounts</u>
(A)	Yes	Yes
(B)	Yes	No
(C)	No	Yes
(D)	No	No
- When an auditor increases the assessed level of control risk because certain control activities were determined to be ineffective, the auditor would most likely increase the
  - Extent of tests of control.
  - Level of detection risk.
  - Extent of tests of details.
  - Level of inherent risk.
- In assessing control risk, an auditor ordinarily selects from a variety of techniques, including
  - Inquiry and analytical procedure.
  - Reperformance and observation.
  - Comparison and confirmation.
  - Inspection and verification.
- An auditor should perform alternative procedures to substantiate the existence of accounts receivable when
  - No reply to a positive confirmation request is received.
  - No reply to a negative confirmation request is received.
  - Collectibility of the receivables is in doubt.
  - Pledging of the receivables is probable.
- During the initial planning phase of an audit, a CPA most likely would
  - Identify specific internal control activities that are likely to prevent fraud.
  - Evaluate the reasonableness of the client's accounting estimates.
  - Discuss the timing of the audit procedures with the client's management.
  - Inquire of the client's attorney as to whether any unrecorded claims are probable of assertion.
- An auditor may not issue a qualified opinion when
  - An accounting principle at variance with GAAP is used.
  - The auditor lacks independence with respect to the audited entity.
  - A scope limitation prevents the auditor from completing an important audit procedure.
  - The auditor's report refers to the work of a specialist.

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13=30~15=00

8. In the first audit of a new client, an auditor was able to extend auditing procedures to gather sufficient evidence about consistency. Under these circumstances, the auditor should
- Not report on the client's income statement.
  - Not refer to consistency in the auditor's report.
  - State that the consistency standard does not apply.
  - State that the accounting principles have been applied consistency.
9. A number of factors influences the sample size for a substantive test of details of an account balance. All other factors being equal, which of the following would lead to a larger sample size?
- Greater reliance on internal control.
  - Greater reliance on analytical procedures.
  - Smaller expected frequency of errors.
  - Smaller measure of tolerable misstatement.
10. A summary of findings rather than assurance is most likely to be included in
- Agreed-upon procedures report.
  - Compilation report.
  - Examination report.
  - Review report.
11. An auditor most likely would make inquiries of production and sales personnel concerning possible obsolete or slow-moving inventory to support management's financial statement assertion of
- Valuation or allocation.
  - Rights and obligations.
  - Existence or occurrence.
  - Presentation and disclosure.
12. An auditor who physically examines securities should insist that a client representative be present in order to
- Detect fraudulent securities.
  - Lend authority to the auditor's directives.
  - Acknowledge the receipt of securities returned.
  - Coordinate the return of securities to the proper locations.

二、簡答題【共 40 分】

1. 李會計師於審計福德公司 X5 年度採用曆年制的財務報表時，於 X6 年 2 月 28 日外勤工作完成前，李會計師經福德公司同意發函詢問其所委任之律師-林律師，獲悉道明公司於 X5 年 12 月 20 日正式向法院控告福德公司侵犯其專利權，並求償新台幣五千萬元。李會計師詢問林律師，對此一訴訟案件有何看法時，林律師對於訴訟之輸贏或是賠償金額並無法下任何判斷。截至 X6 年 4 月 8 日李會計師出具福德公司 X5 年度查核報告前，上述之訴訟案件尚未判決確定。  
試說明李會計師在 X5 年度的財務報表中，宜如何處理此一或有損失。 【20 分】
2. 針對較先進之電腦資訊系統，若李會計師決定採取「透過電腦查核」的方式來進行控制測試，請問何謂「透過電腦查核」？常用之電腦查核技術為何（試舉出三項並略加解釋）？ 【20 分】