

大葉大學 九十四 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27日	第三節 13:30~15:00	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）

一、選擇題【每題 5 分，共 60 分】

1. Samples to test controls are intended to provide a basis for an auditor to conclude whether

- (A) The controls are operating effectively.
- (B) The financial statements are materially misstated.
- (C) The risk of incorrect acceptance is too high.
- (D) Materiality for planning purposes is at a sufficiently low level.

2. An auditor who qualifies an opinion because of an insufficiency of evidential matter should describe the limitations in an explanatory paragraph. The auditor should also refer to the limitation in the

	<u>Scope paragraph</u>	<u>Opinion paragraph</u>	<u>Notes to the financial statements</u>
(A)	Yes	No	Yes
(B)	No	Yes	No
(C)	Yes	Yes	No
(D)	Yes	Yes	Yes

3. When financial statements contain a departure from GAAP because, due to unusual circumstances, the statements would otherwise be misleading, the auditor should explain the unusual circumstances in a separate paragraph and express an opinion that is

- (A) Unqualified.
- (B) Qualified.
- (C) Adverse.
- (D) Qualified or adverse, depending on materiality.

4. During an audit an internal auditor may provide direct assistance to an independent CPA in

	<u>Obtaining an understanding of internal control</u>	<u>Performing tests of controls</u>	<u>Performing substantive tests</u>
(A)	No	No	No
(B)	Yes	No	No
(C)	Yes	Yes	No
(D)	Yes	Yes	Yes

5. The permanent file of an auditor's working papers generally would **not** include

- (A) Bond indenture agreements.
- (B) Lease agreements.
- (C) Working trial balance.
- (D) Flowchart of internal control.

6. In considering materiality for planning purposes, an auditor believes that misstatements aggregating \$ 10,000 would have a material effect on an entity's income statement, but that misstatements would have to aggregate \$ 20,000 to materially affect the balance sheet. Ordinarily, it would be appropriate to design auditing procedures that would be expected to detect misstatements that aggregate

- (A) \$ 10,000
- (B) \$ 15,000
- (C) \$ 20,000
- (D) \$ 30,000

7. The risk that an auditor will conclude, based on substantive tests, that a material misstatement does **not** exist in an account balance when, in fact, such misstatement does exist is referred to as

- (A) Sampling risk.
- (B) Detection risk.
- (C) Nonsampling risk.
- (D) Inherent risk.

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8. Ordinarily, the predecessor auditor permits the successor auditor 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

9. Which of the following controls is a processing control designed to ensure the reliability and accuracy of data processing?

	<u>Limit test</u>	<u>Validity check test</u>
(A)	Yes	Yes
(B)	No	No
(C)	No	Yes
(D)	Yes	No

10. 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?

- (A) Greater reliance on internal control.
- (B) Greater reliance on analytical procedures.
- (C) Smaller expected frequency of errors.
- (D) Smaller measure of tolerable misstatement.

11. Which of the following is **not** a component of an entity's internal control?

- (A) Control risk.
- (B) Control activities.
- (C) Monitoring.
- (D) Control environment.

12. Which of the following is **not** a specialist upon whose work an auditor may rely?

- (A) Actuary.
- (B) Appraiser.
- (C) Internal auditor.
- (D) Engineer.

二、簡答題【共 40 分】

1. 劉會計師於審計大葉公司 X4 年度採用曆年制的財務報表時，針對下列的審計（查核）目標，正在思考應採取哪些查核程序（audit procedures）。請以查核人員的立場，分別針對下列的審計（查核）目標，具體建議一項能達到查核效果的查核程序（試完成（a）-（e）的作答）。【25 分】

項次	審計目標	建議應採取的一項查核程序
範例	驗證已入帳的銷貨收入是否均係實際發生的交易？	從帳列的銷貨收入逆查核對至原始的銷貨憑證
(1)	驗證應收帳款的餘額是否存在？	(a)
(2)	驗證期末存貨的餘額是否存在？	(b)
(3)	驗證銷貨收入的餘額是否完整？	(c)
(4)	驗證廠房設備的所有權是否屬於大葉公司？	(d)
(5)	驗證借款餘額與利息費用的關係是否合理？	(e)

2. 當查核人員執行控制測試後，將受查者控制風險之評估水準往上增加時，查核人員應變更證實測試的執行，試問查核人員應採取哪些方式以提高證實測試所提供之保證並降低控制風險？（就性質、時間、範圍三方面簡述之）【10 分】

3. 試說明為何查核應付帳款是否漏列負債時，函證的效果是不佳的。【5 分】