

大葉大學 95 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	考試日期	節次	備註
會計資訊學系碩士班	甲組	審計學	4月23日	第三節	共2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（共 70 分）

1. How do the scope, procedures, and purpose of an examination of internal control compare to those for obtaining an understanding of internal control and assessing control risk as part of an audit?

	<u>Scope</u>	<u>Procedures</u>	<u>Purpose</u>
(A)	Similar	Different	Similar
(B)	Different	Similar	Similar
(C)	Different	Different	Different
(D)	Different	Similar	Different

2. An internal auditor's work would most likely affect the nature, timing, and extent of an independent CPA's auditing procedures when the internal auditor's work relates to assertions about the

- (A) Existence of contingencies. (B) Valuation of intangible assets.
 (C) Existence of fixed asset additions. (D) Valuation of related-party transactions.

3. Alpha Company uses its sales invoices for posting perpetual inventory records. Inadequate controls over the invoicing function allow goods to be shipped that are not invoiced. The inadequate controls could cause an

- (A) Understatement of revenues, receivables, and inventory.
 (B) Overstatement of revenues and receivables, and an understatement of inventory.
 (C) Understatement of revenues and receivables, and an overstatement of inventory.
 (D) Overstatement of revenues, receivables, and inventory.

4. Park, CPA, was engaged to audit the financial statements of Tech Co., a new client, for the year ended December 31, 2001. Park obtained sufficient audit evidence for all of Tech's financial statement items except Tech's opening inventory. Due to inadequate financial records, Park could not verify Tech's January 1, 2001 inventory balances. Park's opinion on Tech's 2001 financial statements most likely will be

	<u>Balance sheet</u>	<u>Income statement</u>
(A)	Disclaimer	Disclaimer
(B)	Unqualified	Disclaimer
(C)	Disclaimer	Adverse
(D)	Unqualified	Adverse

5. Analytical procedures used in the overall review stage of an audit generally include

- (A) Gathering evidence concerning account balances that have **not** changed from the prior year.
 (B) Retesting control procedures that appeared to be ineffective during the assessment of control risk.
 (C) Considering unusual or unexpected account balances that were **not** previously identified.
 (D) Performing tests of transactions to corroborate management's financial statement assertions.

6. 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

7. An auditor should perform alternative procedures to substantiate the existence of accounts receivable when

- (A) No reply to a positive confirmation request is received.
 (B) No reply to a negative confirmation request is received.
 (C) Collectibility of the receivables is in doubt.
 (D) Pledging of the receivables is probable.

8. To obtain an understanding of a continuing client business in planning an audit, an auditor most likely would

- (A) Perform tests of details of transactions and balances.
 (B) Review prior year working papers and the permanent file for the client.
 (C) Read specialized industry journals.
 (D) Reevaluate the client's internal control environment.

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會計資訊學系碩士班	甲組	審計學	4 月 23 日	第三節	共 2 頁, P2-2

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）

9. In testing long-term investments, an auditor ordinarily would use analytical procedures to ascertain the reasonableness of the
- (A) Completeness of recorded investment income.
 - (B) Classification between current and noncurrent portfolios.
 - (C) Valuation of marketable equity securities.
 - (D) Existence of unrealized gains or losses in the portfolio.
10. Relationship between control risk and detection risk is ordinarily
- (A) Parallel
 - (B) Inverse
 - (C) Direct
 - (D) Equal
11. Which of the following most likely would be detected by an auditor's review of a client's sales cutoff?
- (A) Shipments lacking sales invoices and shipping documents.
 - (B) Excessive write-offs of accounts receivable.
 - (C) Unrecorded sales at year-end.
 - (D) Lapping of year-end accounts receivable.
12. An auditor tests an entity's policy of obtaining credit approval before shipping goods to customers in support of management's financial statement assertion of
- (A) Valuation or allocation.
 - (B) Completeness.
 - (C) Existence or occurrence.
 - (D) Rights and obligations.

Items 13 and 14 are based on the following information:

The diagram below depicts the auditor's estimated deviation rate compared with the tolerable rate, and also depicts the true population deviation rate compared with the tolerable rate.

	<u>True State of Population</u>	
	Deviation rate exceeds tolerable rate	Deviation rate is less than tolerable rate
<u>Auditor's estimate based on sample results</u>	I.	II.
Deviation rate exceeds tolerable rate		
Deviation rate is less than tolerable rate	III.	IV.

13. In which of the situations would the auditor have properly concluded that control risk is at or below the planned assessed level?
- (A) I.
 - (B) II.
 - (C) III.
 - (D) IV.
14. As a result of tests of controls, the auditor assesses control risk too high and thereby increases substantive testing. This is illustrated by situation
- (A) I.
 - (B) II.
 - (C) III.
 - (D) IV.

二、問答題（共 30 分）

1. 光輝公司為一上市公司，其高雄大寮廠於民國八十七年三月十日發生火災，遭受嚴重毀損，財產損失之帳面價值約新台幣壹億五千萬元。據光輝公司管理階層聲稱，該項財產損失可獲全額保險賠償，惟修復期間因營業中斷而發生之損失，未在理賠範圍之內，其金額無法估計，會計師認為此事件已對民國八十六年度之財務報表造成「重大」影響。公司堅持不願在民國八十六年度財務報表提及此事項，除了上述事項的影響外，會計師對於光輝公司民國八十六年財務報表其他部分的查核感到滿意。若會計師外勤工作完成日為八十七年二月十五日，
- 試就：(1) 交付查核報告日為民國八十七年三月二十日
- (2) 交付查核報告日為民國八十七年三月五日
- 分別討論會計師的查核報告日期應如何記載與最可能出具之查核意見類型。