

國立中央大學101學年度碩士班考試入學試題卷

所別：會計研究所碩士班 不分組(一般生) 科目：審計學 共 4 頁 第 1 頁

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*請在試卷答案卷(卡)內作答

I. MULTIPLE CHOICE - Choose the one alternative that best completes the statement or answers the question. (2%*50=100%) (請在答案卡內作答)

1. Which one of the following can be helpful in identifying events that motivate fraud? (a)Evidence outside the company's financial records. (b)Employees living beyond their means. (c)Corporate and partnership records. (d)Restricted databases. (e)Large business receipts.
2. Companies are required to have an auditor complete a review of interim financial information before filing which form with the SEC? (a)10Q (b)8Q (c)12Q (d)6Q (e)4Q
3. Tests of controls over investing activity include: (a)tracing securities from the investment ledger to the supporting documents. (b)reviewing the bank statement for deposits in transit. (c)recalculating interest expense at the balance sheet date. (d)All of the above.
4. To test the valuation assertion for debt, an auditor: (a)recalculates the amortization of premium or discount on debt. (b)recalculates interest payments. (c)recalculates amounts due. (d)Both a and b.
5. An auditor may select a sample of items from the inventory records and inspect them for consistency with the category of the records. The purpose of this test of controls is to ensure that: (a)recorded inventory exists. (b)inventories are physically protected from theft or damage. (c)policies for assessing inventory valuation are appropriate. (d)proper procedures are followed for the process of the physical count.
6. Analytical procedures can help an auditor assess the reasonableness of the inventory balances by highlighting changes that: (a)suggest slow-moving inventory for possible obsolescence. (b)address whether inventory includes operating costs that should be expensed rather than capitalized. (c)compare the reasonableness of inventory balances with purchases and cost of goods sold. (d)All of the above.
7. An auditor generally concludes that a client's estimate is appropriate if: (a)it is consistent with a prior year amount. (b)the underlying amount is not known with certainty. (c)it is within a range of acceptable amounts. (d)the underlying assumptions are subjective.
8. Tracing the amounts used to calculate payroll to the source documents tests which assertion? (a)Existence. (b)Authorization. (c)Valuation. (d)Both a and b.
9. AU 324 identifies which of the below as being a criterion for meeting the significance test for service providers? (a)It processes classes of transactions that are significant to the financial statements. (b)It affects the financial reporting process leading to the preparation of financial statements. (c)It affects accounting records, supporting information, and specific accounts related to the transactions. (d)All of the above.
10. The cut-off assertion is audited by: (a)reviewing the general ledger for adjusting entries after year-end close. (b)reviewing cash disbursements for payments made subsequent to year-end. (c)reviewing cash disbursements for payments made prior to year-end. (d)All of the above.
11. Which of the following duties should be segregated? (a)Executing and issuing the purchase order. (b)Recording the receipt of goods and payment to the supplier. (c)Recording the payment and updating the general ledger. (d)All of the above should be separated.
12. Testing whether transactions are recorded in the correct journal and/or ledger is an example of which assertion? (a)Occurrence. (b)Cut-off. (c)Rights and obligations. (d)Both a and b.
13. In order to meet the completeness assertion when considering a dual purpose test, the auditor should: (a)trace receiving reports and supplier invoices to the accounts payable subsidiary ledger. (b)agree the amount from the receiving report to the supplier invoice. (c)agree the amount from the supplier invoice to the accounts payable subsidiary ledger. (d)Both a and c.
14. Accounts payable confirmations: (a)address the completeness assertion. (b)address the cut-off assertion. (c)address the valuation assertion. (d)All of the above.

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15. Account analyses are: (a)tests of balances. (b)tests of transactions. (c)Both a and b. (d)None of the above.
16. An audit report may need to be reissued if: (a)the auditor is replaced and the subsequent auditor refuses to rely on the predecessor auditor's work. (b)the predecessor auditor relies wholly on the work of the successor auditor. (c)the successor auditor requests that the predecessor auditor issue an audit report on the previous year's financial statements, presented for comparative purposes. (d)depending on the circumstances, the auditor may choose any of the above.
17. In a financial statement audit, the difference between when an auditor issues a disclaimer or issues a qualified opinion because of a scope limitation centers on: (a)the reason for the scope limitation. (b)management's attitude and response to the auditor. (c)the cause and severity of the scope limitation. (d)Both "a" and "b".
18. Going concern issues should be addressed by the auditor: (a)in an explanatory paragraph. (b)in the scope paragraph. (c)in the annual report. (d)All of the above.
19. The audit report should include a statement that: (a)the financial statements were presented accurately. (b)the financial statements are free from material error. (c)management is responsible for the audit findings. (d)the audit was performed by testing a sample of transactions.
20. Under which circumstances should an auditor NOT issue a disclaimer of opinion? (a)When the auditor has not performed all the necessary fieldwork. (b)When an auditor has determined the client is not following GAAP. (c)When the auditor is denied access to the minutes of the Board of Directors. (d)Both "b" and "c".
21. In evaluating the adequacy of the allowance for doubtful accounts, an auditor most likely reviews the entity's aging of receivables to support management's financial statement assertion of: (a)existence. (b)completeness. (c)rights and obligations. (d)valuation or allocation. (e)occurrence.
22. Which of the following procedures would an auditor most likely perform for year-end accounts receivable confirmations when the auditor did not receive replies to second requests? (a)Inspect the shipping records documenting the merchandise sold to the debtors. (b)Review the cash receipts journal for the month prior to the year-end. (c)Intensify the study of the internal control structure concerning the revenue cycle. (d)Increase the assessed level of detection risk for the existence assertion. (e)Trace the cash disbursements journal for the month prior to the year-end.
23. Cash receipts from sales on account have been misappropriated. Which of the following acts would conceal this defalcation and be least likely to be detected by an auditor? (a)Understating the sales journal. (b)Overstating the accounts receivable control account. (c)Overstating the accounts receivable subsidiary ledger. (d)Understating the cash receipts journal. (e)Overstating the sales journal.
24. The term audit objectives refers to: (a)what must be accomplished during the audit of a particular account to be persuaded about management assertions. (b)the work that must be performed by the auditor. (c)the goal of the overall audit. (d)All of the above.
25. Going concern affects: (a)the scope of the audit. (b)the audit opinion. (c)the decision whether or not to accept a client. (d)All of the above.
26. Which of the following procedures would you perform for an audit of accounts receivable at year-end? (a)Determine if any accounts have been factored or used as collateral for a loan. (b)Determine the adequacy of the allowance account. (c)Determine if there are any related party transactions. (d)All of the above.
27. When testing the occurrence assertion, the auditor may: (a)examine supporting documentation for paid invoices. (b)examine open purchase orders. (c)examine the appropriate journals for evidence of posting. (d)All of the above.
28. Sample size increases as the: (a)risk of assessing control risk too high increases. (b)risk of assessing control risk too low decreases. (c)tolerable rate of deviation increases. (d)All of the above.

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29. All things being equal, as the risk of assessing control risk too low _____; sample size _____:
(a)increases; decreases. (b)increases; increases. (c)decreases; decreases. (d)None of the above.
30. Which of the following information would be stored in the permanent files? (a)Current year financial statements. (b)Current organization chart. (c)Audit plan. (d)All of the above.
31. Which of the following would not be an appropriate benchmark to use in setting financial statement-level materiality? (a)a percentage of total revenue (b)a percentage of total assets (c)a percentage of current liabilities (d)a percentage of profit from continuing operations
32. An example of an incentive/pressure for fraudulent financial reporting risk factor is (a)a threat to the client company's financial stability caused by rapid growth compared to that of other companies in the same industry. (b)significant operations located across international borders in jurisdictions where differing business environments exist. (c)inadequate job applicant screening processes for employees with access to cash. (d)ineffective communication of the company's ethical standards by management.
33. What is the primary resource used on an audit engagement? (a)the client's IT systems (b)the auditor's IT systems (c)human resources of the audit firm (d)the client's internal auditors
34. Which of the following is not a reason why auditors perform an investigation of potential clients as part of their client acceptance and continuance procedures? (a)It is important for auditors to establish good reputations, so they strive to accept clients that possess a high level of integrity. (b)They want to avoid business risks associated with potential litigation. (c)They want to be reasonably assured of their ability to earn a profit from the audit engagements they perform. (d)They want to assist their audit clients in recovering from financial decline.
35. A management representation letter is prepared for the purpose of: (a)confirming management's acceptance of the audit fees. (b)setting forth the terms of the audit engagement. (c)confirming the honesty and validity of audit information provided by management. (d)establishing management's responsibility for making the company's financial records available to the auditor.
36. The responsibility of the audit firm is to communicate to users: (a)its opinion on whether the company's financial statements are free from error. (b)the results of the operations of the company during the period. (c)its opinion on whether the company's financial statements fairly present the company's economic events. (d)the names of all individuals involved with the audit.
37. Auditors, as professionals, have a contract with society. This means that the professional group, as well as the individuals within that group: (a)commit to certain behaviors and receive rewards in return. (b)commit to protecting the public interest. (c)maintain standards of excellence. (d)All of the above.
38. Rule 201, General Standards, of the AICPA Rules of Conduct, includes all of the following, except: (a) professional competence. (b)independence. (c)due professional care. (d)planning and supervision.
39. In 2001, the SEC changed the rules defining the group of people in an audit firm to whom the independence rules apply. The independence rules apply to: (a)all partners and staff who work for the audit firm. (b)partners who are not in the audit chain of command. (c)managers and partners who provide any nonaudit services to the audit client. (d)partners who are located in the same office as the lead partner on the audit engagement.
40. Assessing the design effectiveness of the internal control system involves: (a)reviewing the controls that are missing. (b)reviewing the controls present. (c)deciding if those controls are operating as intended. (d)All of the above.
41. The balance sheet for a client shows a balance of \$5,000. This is an example of which assertion: (a)completeness. (b)right and obligations. (c)valuation and allocation. (d)All of the above.
42. Which of the below depicts the correct path of action an auditor takes in assessing assertions: (a)management assertions—audit procedures—risk assessment. (b)management assertions—risk assessment—audit evidence. (c)management assertions—risk assessment—audit procedures. (d)management assertions—material risk assessment—audit procedures.

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43. Which of the following source of evidence would be the most reliable: (a)a written confirmation sent by a bank directly to the auditor. (b)a written confirmation sent by a debtor to the client. (c)a written document produced electronically by a client with good internal controls. (d)a written document in the form of a fax sent by a debtor to the client indicating acceptance of a special offer.
44. Audit risk involves: (a)only the financial statements. (b)only the ICFR. (c)both the financial statements and ICFR. (d)only cases where fraud exists.
45. GAAS refers to: (a)ten auditing standards grouped into three sections. (b)those auditing standards that apply only to audits of public companies. (c)accounting principles generally accepted. (d)None of the above.
46. The field work standards address: (a)due professional care. (b)independence. (c)attention to GAAP. (d)obtaining sufficient evidential matter.
47. A "clean" audit report states that: (a)there are no errors in the financial statements. (b)the internal control environment is operating well. (c)the auditors evaluated evidence. (d)All of the above.
48. Which of the following is an assertion? (a)A statement made by management regarding the collectability of accounts receivable. (b)The audit firm's estimation of the client's inventory obsolescence. (c)The statement by management regarding the appointment of auditors. (d)The statement by management that the firm will close its branch office because of snow.
49. Which of the following individuals could be a member of the Audit Committee? (a) A member of the company's Board of Directors. (b) A member of the PCAOB. (c) An audit partner of the CPA firm who performs the annual audit. (d) None of the above.
50. Verification of prices and terms of the sale must be performed prior to: (a)scanning a bar code. (b)entering a diagnostic code. (c)completing the transaction. (d)specific authorization.

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