

國立中央大學 106 學年度碩士班考試入學試題

所別： 會計研究所碩士班 不分組(一般生)

共 7 頁 第 1 頁

科目： 審計學

本科考試可使用計算器，廠牌、功能不拘

*請在答案卷 內作答

I. MULTIPLE CHOICE - Choose the one alternative that best completes the statement or answers the question.
(2%*30=60%) 提示：(請依下列格式回答)

1-5					
6-10					
11-15					
16-20					
21-25					
26-30					

參考用

1.	Which party has the primary responsibility to oversee an organization's financial reporting and internal control processes? A. The board of directors B. The audit committee C. Management of the company D. The financial statement auditors
2.	The Sarbanes-Oxley Act requires which employees of an accounting firm to rotate off the engagement every five years? <u>In-Charge Auditor</u> <u>Partner responsible for concurring review</u> A. Yes Yes B. No No C. Yes No D. No Yes
3.	Which of the following statements is not true? A. Inherent risk is inversely related to detection risk. B. Inherent risk is inversely related to evidence. C. Inherent risk is the susceptibility of the financial statements to material error, assuming no internal controls. D. Inherent risk is the auditor's assessment of the likelihood that errors exceeding a tolerable amount exist in a segment before considering the effectiveness of internal controls.
4.	If payables turnover has increased significantly since the prior year, this is an indication that which of the following assertions for accounts payable might be violated? A. Existence or occurrence. B. Completeness. C. Rights and obligations. D. Presentation and disclosure.

注意:背面有試題

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共 7 頁 第 2 頁

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5.	Which of the following statements is usually true? A. It is easier for the auditor to uncover fraud than errors. B. It is easier for the auditor to uncover indirect-effect illegal acts than fraud. C. The auditor's responsibility for detecting direct-effect illegal acts is similar to the responsibility to detect fraud. D. The auditor's responsibility for detecting indirect-effect illegal acts is similar to the responsibility to detect fraud.
Match four of the terms (A-D) with the definitions provided below (6-8): A. Analytical procedures B. Management assertions C. Balance-related audit objectives D. Fraud	
6.	An intentional misstatement of the financial statements.
7.	A set of nine audit objectives the auditor must meet, including completeness, detail tie-in, and rights and obligations.
8.	Use of comparisons and relationships to assess whether account balances or other data appears reasonable.
9.	Prospective financial statements are for general use or for limited use. General use refers to use by any third party, whereas limited use refers to use by third parties with which the responsible party is negotiating directly. Which of the following statements is not correct? A. Forecasts can be provided for general use. B. Forecasts can be provided for limited use. C. Projections can be provided for general use. D. Projections can be provided for limited use.
10.	The Sarbanes-Oxley Act requires: A. all public companies to issue an internal control report. B. all public companies to define adequate internal controls. C. the auditor of public companies to design effective ICFR. D. provides for all three of the above.
11.	An auditor established a \$60,000 tolerable misstatement for an asset with an account balance of \$1,000,000. The auditor selected a sample of every twentieth item from the population that represented the asset account balance and discovered overstatements of \$3,700 and understatements of \$200. Under these circumstances, the auditor most likely would conclude that A. There is an unacceptably high risk that the actual misstatements in the population exceed the tolerable misstatement because the total projected misstatement is more than the tolerable misstatement. B. There is an unacceptably high risk that the tolerable misstatement exceeds the sum of actual overstatements and understatements. C. The asset account is fairly stated because the total projected misstatement is less than the tolerable misstatement.

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所別： 會計研究所碩士班 不分組(一般生)

共 7 頁 第 3 頁

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	D. The asset account is fairly stated because the tolerable misstatement exceeds the net of projected actual overstatements and understatements.
12.	The primary emphasis by auditors is on controls over: A. classes of transactions. B. account balances. C. both a and b, because they are equally important. D. both a and b, because they vary from client to client.
13.	The most important difference in a nonpublic company in assessing control risk is the ability to assess control risk at _____ for any or all control-related objectives. A. low B. medium C. high D. none of the above
14.	Which of the following would not usually be included in the minutes of the board of directors? A. The duties and powers of the corporate officers. B. Declaration of dividends. C. Authorization of long-term loans. D. All of the above would be included.
15.	In which of the following instances would the independence of the CPA not be considered to be impaired? The CPA has been retained as the auditor of a: A. charitable organization in which an employee of the CPA serves as treasurer. B. municipality in which the CPA owns \$250,000 of the \$2,500,000 indebtedness of the municipality. C. cooperative apartment house in which the CPA owns an apartment and is not part of the management. D. company in which the CPA's investment club owns a one-tenth interest.
16.	The use of a qualification of the opinion alone is restricted to those situations in which the: A. scope of the auditor's examination has been restricted. B. financial statements have not been prepared in accordance with GAAP. C. auditor is not independent. D. auditor was hired to do a "review" or "compilation."
17.	Purchase cutoff procedures should be designed to test that merchandise is included in the inventory of the client company if the company A. Has paid for the merchandise. B. Has physical possession of the merchandise. C. Holds legal title to the merchandise. D. Holds the shipping documents for the merchandise issued in the company's name.

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共 7 頁 第 4 頁

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18.	<p>Under the liability provisions of Section 11 of the Securities Act of 1933, a CPA may be liable to any purchaser of a security for certifying materially misstated financial statements that are included in the security's registration statement. Under Section 11, which of the following must be proven by a purchaser of the security?</p> <table border="0"> <tr> <td style="text-align: center;">Reliance on the <u>financial statements</u></td> <td style="text-align: center;">Fraud by <u>the CPA</u></td> </tr> <tr> <td>A. Yes</td> <td>Yes</td> </tr> <tr> <td>B. Yes</td> <td>No</td> </tr> <tr> <td>C. No</td> <td>Yes</td> </tr> <tr> <td>D. No</td> <td>No</td> </tr> </table>	Reliance on the <u>financial statements</u>	Fraud by <u>the CPA</u>	A. Yes	Yes	B. Yes	No	C. No	Yes	D. No	No
Reliance on the <u>financial statements</u>	Fraud by <u>the CPA</u>										
A. Yes	Yes										
B. Yes	No										
C. No	Yes										
D. No	No										
19.	<p>When negotiable securities are of considerable volume, planning by the auditor is necessary to guard against</p> <p>A. Unauthorized negotiation of the securities before they are counted.</p> <p>B. Unrecorded sales of securities after they are counted.</p> <p>C. Substitution of securities already counted for other securities which should be on hand but are not.</p> <p>D. Substitution of authentic securities with counterfeit securities.</p>										
20.	<p>An auditor's client has violated a minor requirement of its bond indenture which could result in the trustee requiring immediate payment of the principal amount due. The client refuses to seek a waiver from the bond trustee. Request for immediate payment is not considered likely. Under these circumstances the auditor must</p> <p>A. Require classification of bonds payable as a current liability.</p> <p>B. Contact the bond trustee directly.</p> <p>C. Disclose the situation in the auditor's report.</p> <p>D. Obtain an opinion from the company's attorney as to the likelihood of the trustee's enforcement of the requirement.</p>										
21.	<p>When an examination is made in accordance with generally accepted auditing standards, the auditor should always</p> <p>A. Document the auditor's understanding of the client's internal accounting control system.</p> <p>B. Employ analytical review procedures.</p> <p>C. Obtain certain written representations from management.</p> <p>D. Observe the taking of physical inventory on the balance sheet date.</p>										
22.	<p>According to the profession's ethical standards, a CPA would be considered independent in which of the following instances?</p> <p>A. A client leases part of an office building from the CPA, resulting in a material indirect financial interest to the CPA.</p> <p>B. The CPA has a material direct financial interest in a client, but transfers the interest into a blind trust.</p>										

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	<p>C. The CPA owns an office building and the mortgage on the building is guaranteed by a client.</p> <p>D. The CPA belongs to a country club client in which membership requires the acquisition of a pro rata share of equity.</p>
23.	<p>Typical transaction activities for sales, billing, and cash receipts include all of the following except:</p> <p>A. cash receipts.</p> <p>B. sales returns and allowances.</p> <p>C. cash disbursements.</p> <p>D. estimating bad debt expense.</p> <p>E. accounts receivable.</p>
24.	<p>A procedure that would most likely be used by an auditor in performing tests of control procedures that involve segregation of functions and that leave no transaction trail is</p> <p>A. Inspection.</p> <p>B. Observation.</p> <p>C. Reperformance.</p> <p>D. Reconciliation.</p>
25.	<p>In non-statistical sampling for tests of controls, reducing the planned assessed level of control risk results in a</p> <p>A. Higher tolerable deviation rate.</p> <p>B. Lower expected deviation rate.</p> <p>C. Larger sample size.</p> <p>D. Smaller sample size.</p>
26.	<p>Which of the following can be significantly affected by an audit?</p> <p>A. Business risk.</p> <p>B. Information risk.</p> <p>C. The risk-free interest rate.</p> <p>D. All of these are correct.</p>
27.	<p>A properly planned and performed audit may fail to detect a material misstatement resulting from fraud because</p> <p>A. Audit procedures that are effective for detecting an error may be ineffective for fraud that is concealed through collusion.</p> <p>B. An audit is planned and performed to provide reasonable assurance of detecting material misstatements caused by errors but not by fraud.</p> <p>C. The factors considered in assessing control risk indicated an increased risk of error but only a low risk of fraud in the financial statements.</p> <p>D. The auditor did not consider factors influencing audit risk for account balances that have effects pervasive to the financial statements taken as a whole.</p>
28.	<p>Which audit objective for ending inventory is most likely violated if the gross profit percentage is much greater than last year?</p> <p>A. Validity.</p> <p>B. Completeness.</p> <p>C. Ownership.</p> <p>D. Disclosure.</p>
29.	<p>Stratified mean per unit (MPU) sampling is a statistical technique that may be more efficient than unstratified MPU because it usually</p> <p>A. May be applied to populations where many monetary misstatements are expected to occur.</p> <p>B. Produces an estimate having a desired level of precision with a smaller sample size.</p> <p>C. Increases the variability among items in a stratum by grouping sampling units with similar characteristics.</p>

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	D. Yields a weighted sum of the strata standard deviations that is greater than the standard deviation of the group.
30.	When an auditor is unable to inspect and count a client's investment securities until after the balance sheet date, the bank where the securities are held in a safe-deposit box should be asked to A. Verify any differences between the contents of the box and the balances in the client's subsidiary ledger. B. Provide a list of securities added and removed from the box between the balance sheet date and the security-count date. C. Confirm that there has been no access to the box between the balance sheet date and the security-count date. D. Count the securities in the box so that the auditor will have an independent direct verification.

II. QUESTIONS (40%) (請依下列格式回答)

1. 財務報表中與期末科目餘額有關之主要聲明為何？試以存貨為例，加以說明，並各設計一項查核程序。(24%)

格式：

財務報表聲明	意義	查核程序

2. 郝欣會計師查核初心公司時，發現下列的現象，請依序列舉必要的控制及其相關的控制測試。(8%)

A, 未經授權的採購

B, 員工所領薪資比實際工時多

C, 應收帳款收款人挪用款項

D, 重覆收支貨款

格式：

題號	必要之控制	可能的控制測試
A		

3. 真心公司採曆年制會計制度，2012 年財務報表之查核已於 2013 年 3 月 18 日完成，且於 2013 年 3 月 29 日寄出給股東。請就下列之重大事件，選擇會計師對 2012 年財務報表應採行之行為以及所應負的責任。(4%)

會計師應採行之行為：

- (A) 建議財務報表調整入帳，不需重發財務報表與查核報告。

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- (B)建議財務報表附註揭露，不需重發財務報表與查核報告。
- (C)建議財務報表調整入帳，需重發財務報表與查核報告。
- (D)建議財務報表附註揭露，需重發財務報表與查核報告。
- (E)不需採取任何行動。

會計師應負的責任：

- (甲)執行必要之查核程序，以確認該等事項均已調整或揭露。
- (乙)若會計師未獲知，則不負蒐集證據之責任。
- (丙)提醒管理階層善盡告知之責任，並取得管理階層已告知之聲明書。若會計師未獲知該等事項，則不負蒐集證據之責任。
- (丁)無責任。

事件：(請單獨考量)

- (1)真心公司於 2013 年 2 月 15 日發行公司債並籌得現金 5 千萬元。真心公司忘記告訴會計師，會計師於 2013 年 6 月 10 日才知道此事。
- (2)真心公司於 2012 年 8 月 30 日售出的產品有瑕疵，以致下游顧客受到損失。仲裁不成後，下游顧客於 2013 年 2 月 1 日對真心公司提起訴訟。真心公司於同日通知會計師此訴訟事件。格式：

事件	會計師應採行之行為	會計師應負的責任
(1)		

4. 試回答查核風險永遠存在？簡述如何降低查核風險？(4%)