

東吳大學 103 學年度碩士班研究生招生考試試題

第 1 頁，共 5 頁

系級	會計學系碩士班	考試時間	100 分鐘
科目	審計學	本科總分	100 分

一、(9 分) 請根據我國審計準則公報第 51 及 52 號公報的規定，回答下列問題。

1. 重大性依其性質可分成數類；請根據上述二號公報的規定，列出重大性的分類。
2. 請說明二號公報在應用重大性觀念時的區別。

二、(16 分) 在電腦環境下，可分成一般控制與應用控制。

1. 應用控制可分成哪三類？
2. 請分別說明三類應用控制的主要目的。
3. 電子商務 (e-Commerce) 環境的主要風險為何？公司通常可運用哪些控制活動來降低這些風險？

三、(8 分) Match eight of the terms (1-11) with the definitions provided below (a-h):

1.	Haphazard selection	7.	Random sample
2.	Attributes sampling	8.	Representative sample
3.	Block sample selection	9.	Statistical sampling
4.	Judgmental sampling	10.	Systematic sample selection
5.	Non-probabilistic sample selection	11.	Sampling distribution
6.	Probabilistic sample selection		

- a. The use of mathematical measurement techniques to calculate formal statistical results and quantify sampling risk.
- b. A non-probabilistic method of sample selection in which items are chosen without regard to their size, source, or other distinguishing characteristics.
- c. A sample whose characteristics are the same as those of the population.
- d. A statistical, probabilistic method of sample evaluation that results in an estimate of the proportion of items in a population containing a characteristic of interest.
- e. A sample in which every possible combination of elements in the population has an equal chance of constituting the sample.
- f. A non-probabilistic method of sample selection in which items are selected in measured sequences.
- g. An auditor selects items such that each population item has a known probability of being included in the sample.
- h. A frequency distribution of the results of all possible samples of a specified size that could be obtained from a population containing some specific parameters.

注意：請務必於答案卷上，依以下格式答題，直接於試題上作答將不予計分。

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

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四、(10 分) 在規劃階段，瞭解客戶的營運模式與產業特性時，可由哪五個層面切入？

五、(10 分) 為取得足夠及適切的查核證據，查核人員乃運用哪五類測試？

六、(10 分) 查核人員於甲公司之審計規劃過程，獲得下列有關甲公司之資訊：

- a. 甲公司之存貨為晶片組，其體積小、價值高，且流通性高。
- b. 因高度競爭導致甲公司之產品毛利下滑。
- c. 經常發生重大之關係人交易。
- d. 財務經理近來因個人投資失利，導致債台高築。
- e. 管理階層屢次以重大性之判斷為由，試圖作為不適當會計處理之解釋。
- f. 管理階層報酬之主要部分，係依甲公司經營成果是否達到特定目標而定。
- g. 利用第三地紙上公司為交易之中介。
- h. 管理階層對股價或獲利趨勢之維持甚為關心。
- i. 資產之紀錄不全。
- j. 出納人員近來生活方式發生重大改變，不但購買豪宅，且購買名車代步。

分類代號	1	2	3	4	5	6
風險因子	財務報導舞弊-誘因或壓力	財務報導舞弊-機會	財務報導舞弊-態度或行為合理化	挪用資產-誘因或壓力	挪用資產-機會	挪用資產-態度或行為合理化

請根據我國審計準則公報，將上述10項資訊分類為上述表格中6項風險因子中之1項。

注意：請務必於答案卷上，依以下格式答題，並填寫分類代號(1-6)，直接於試題上作答將不予計分。

(a)	(b)	(c)	(d)	(e)
(f)	(g)	(h)	(i)	(j)

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七、(27分) You have been assigned to audit your client's accounts receivable account which has a year-end balance of \$800,000. You have decided to use monetary unit sampling. Your tolerable misstatement for both overstatements and understatements is \$20,000, and you expect the account to be overstated \$2,000. Your average percent of misstatement assumption is 50% for overstatements and 25% for understatements. Your acceptable risk of incorrect acceptance (ARIA) for accounts receivable is 10%.

Required :

(1) Assuming no misstatement are found in the sample, determine each of the following:

① Sample size for upper bound: **(A)** ; Sample size for lower bound: **(B)**.

→ If only one sample is taken for both overstatements and understatements, based on the relevant data given in the below, how much sample sizes should be used in testing? **(C)**

② Upper error bound: **(D)**

③ Lower error bond: **(E)**

④ Your decision is to: **(F)** (Accept or Reject)

(2) Assume the following three errors were discovered in the sample:

Customer Number	Recorded Amount	Audited Amount
3045	\$ 5,400	\$ 4,500
3119	11,500	12,000
3482	6,000	4,000

Assuming a sample of size was the same as (1), determine each of the following.

① Initial upper misstatement bound: **(G)**

② Adjusted lower misstatement bound **(H)**

③ Your decision is to: **(I)** (Accept or Reject)

【 Relevant data 】

Sample size for Attribute Sampling for 10% ARACR

EPER (%)	TER (%)						
	4	5	6	7	8	9	10
0.00	57	45	38	32	28	25	22
0.25	96	80	64	55	48	42	38
0.50	96	80	64	55	48	42	38

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Computed upper exception rate (CUER) for 10% ARACR

Sample Size	Actual Number of Exceptions Found			
	0	1	2	3
70	3.3	5.5	7.5	9.3
80	2.8	4.8	6.5	8.3
90	2.6	4.3	5.9	7.3

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(A)	(B)	(C)	(D)	(E)
(F)	(G)	(H)	(I)	

八、(10分) The following(1 through 18) are the balance-related, transaction-related, and presentation and disclosure related audit objectives.

**Balance-Related
Audit Objectives**

1. Existence
2. Completeness
3. Accuracy
4. Classification
5. Cutoff
6. Detail tie-in
7. Realizable value
8. Rights and obligations

**Transaction-Related
Audit Objectives**

9. Occurrence
10. Completeness
11. Accuracy
12. Classification
13. Timing
14. Posting and Summarization

**Presentation and Disclosure
Audit Objectives**

15. Occurrence and rights
16. Completeness
17. Accuracy and valuation
18. Classification and understandability

Required Identify the specific audit objective (1-18) that each of the following specific audit procedures (a. through j.) satisfies in the audit of sales, accounts receivable and cash receipts for fiscal year ended December 31,2014.

- a. Examine a sample of duplicate sales invoices to determine whether each one has a shipping document attached.
- b. Add all customer balances in the accounts receivable trial balance and agree the amount to

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the general ledger.

- c. Inquire of the client whether any accounts receivable balances have been pledged as collateral on long-term debt and determine whether all required information is included in the footnote description for long-term debt.
- d. For a sample of shipping documents selected from shipping records, trace each shipping document to a transaction recorded in the sales journal.
- e. Discuss with credit department personnel the likelihood of collection of all accounts as of December 31, 2014 with a balance greater than \$100,000 and greater than 90 days old as of year end.
- f. Examine sales invoices for the last five sales transactions recorded in the sales journal in 2014 and examine shipping documents to determine they are recorded in the correct period.
- g. For a sample of customer accounts receivable balances at December 31, 2014, examine subsequent cash receipts in January 2015 to determine whether the customer paid the balance due.
- h. Determine whether all risks related to accounts receivable are adequately disclosed.
- i. Foot the sales journal for the month of July and trace postings to the general ledger.
- j. Send letters to a sample of accounts receivable customers to verify whether they have an outstanding balance at December 31, 2014.

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(a)	(b)	(c)	(d)	(e)
(f)	(g)	(h)	(i)	(j)