

東吳大學 105 學年度碩士班研究生招生考試試題

第 1 頁，共 6 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

※請標明題號後，依序作答於答案卷上。

壹、選擇題 (50%)

1. Which of the following factors can mitigate concerns that the auditor might otherwise have about a material weakness that was identified at an interim date?
 - A. Remediation of the control deficiency after the interim date.
 - B. Existence of a compensating control at the year-end date that was also present at the interim date.
 - C. Weaknesses in the control environment.
 - D. Ineffectiveness of oversight and governance.
2. The FASB has set a hierarchy of inputs to consider in assessing fair value. Which of the following valuations are generally viewed as the most subjective?
 - A. Level 0.
 - B. Level 1.
 - C. Level 2.
 - D. Level 3.
3. Misstatements detected during the audit that were initially deemed to be immaterial must be summarized to determine which of the following?
 - A. Materiality.
 - B. Quantitative effect.
 - C. Aggregate effects.
 - D. Nature of misstatement.
4. Which of the following statements is not true about materiality judgments?
 - A. The auditor's consideration of materiality is influenced by the auditor's perception of the needs of users of financial statements.
 - B. The auditor considers materiality only in relation to classes of transactions, account balances, and disclosures.
 - C. Materiality judgments are used to help the auditor gather sufficient appropriate evidence about whether the financial statements are free of material misstatement.
 - D. Materiality decisions differ from one audit client to another.
5. Which one of the following is a proper course of action for the auditor when the total estimated misstatement exceeds the tolerable misstatement?
 - A. The auditor can ask the client to correct the known misstatements.
 - B. The auditor will analyze the detected misstatements for some common problems.
 - C. The auditor can expand the sample.
 - D. All of the above.

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6. When using MUS, an auditor found that the sampling interval should be \$15,755. If selecting the sample manually, the auditor should round the sample interval to which of the following amounts?
 - A. \$16,000.
 - B. \$15,000.
 - C. \$14,000.
 - D. \$10,000.

7. Which of the following is a factor that the auditor should consider when choosing between non-statistical and statistical sampling?
 - A. Whether the audit staff is adequately trained to use statistical sampling.
 - B. Whether the population lends itself to a random-based selection method.
 - C. Whether the auditor wants a statistical measure of the risk of drawing a wrong conclusion.
 - D. All of the above.

8. Which of the following best represents actions that may indicate fraud is pervasive throughout the company under audit?
 - A. The company's management negotiates deals with vendors in such a manner as to pay lower prices.
 - B. The company's management drives luxury vehicles and takes vacations to exotic places.
 - C. The company's management takes an overly aggressive approach to revenue recognition.
 - D. The company's management estimates bad debts using an aged accounts receivables ledger rather than as a percent of sales.

9. Which of the following is most often the client's preferred audit report?
 - A. Qualified.
 - B. Unqualified.
 - C. Adverse.
 - D. Disclaimer.

10. Which of the following best represents an example of fraud utilizing the lapping technique?
 - A. An employee transfers cash on the last day of the year in order to double record it in the bank accounts.
 - B. An employee creates a fictional vendor and requests payment to a personal P.O. box.
 - C. An employee opens the mail to cover up payroll fraud received on a fictional person.
 - D. An employee covers up the stealing of receipts by posting to the wrong customer accounts.

11. Which of the following situations represents a risk factor that relates to misstatements arising from misappropriation of assets?
 - A. A high turnover of senior management.
 - B. A lack of independent checks.
 - C. A strained relationship between management and the predecessor auditor.
 - D. An inability to generate cash flow from operations.

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12. The fraud triangle has three components. Which of the components must be present for a fraud to occur?
- All factors must be present for fraud to occur.
 - All factors need not be present.
 - Fraud can occur if any one of the factors is present.
 - None of the above.
13. Which of following best describes the audit committee's oversight responsibility?
- Provide oversight of reporting outside the organization.
 - Provide oversight of internal auditing function.
 - Provide oversight of the external audit.
 - All of the above.
14. Which of the following most likely would approve the issuance of notes payable?
- Controller.
 - Payroll.
 - Personnel.
 - Treasurer.
15. Internal control over bonds payable is best when:
- The company utilizes the services of a bond trustee.
 - The company segregates approval from issuance of the bonds.
 - Bonds are countersigned by two officers.
 - Bonds are serially numbered.
16. When there are numerous property and equipment transactions during the year, an auditor who plans to assess control risk at a low level usually performs:
- Tests of controls and extensive tests of property and equipment balances at the end of the year.
 - Analytical procedures for current year property and equipment transactions.
 - Tests of controls and limited tests of current year property and equipment transactions.
 - Analytical procedures for property and equipment balances at the end of the year.
17. An auditor examines a sample of copies of December and January sales invoices for the initials of the person who verified the quantitative data. This is an example of a:
- Test of a control.
 - Substantive test.
 - Cutoff test.
 - Statistical test.

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18. Which of the following best describes the auditors' typical observation of plant and equipment?
- A. The auditors observe a physical inventory of plant and equipment, annually.
 - B. The auditors observe all additions to plant and equipment made during the year.
 - C. The auditors observe all major plant and equipment items in the clients' accounts each year.
 - D. The auditors observe major additions to plant and equipment made during the year.
19. An auditor discovered that a client's accounts receivable turnover is substantially lower for the current year than for the prior year. This may indicate that:
- A. Obsolete inventory has not yet been reduced to fair market value.
 - B. There was an improper cutoff of sales at the end of the year.
 - C. An unusually large receivable was written off near the end of the year.
 - D. The aging of accounts receivable was improperly performed in both years.
20. Which of the following audit procedures most likely would provide assurance that a manufacturing entity's inventory valuation is proper?
- A. Testing the entity's computation of standard overhead rates.
 - B. Obtaining confirmation of inventories pledged under loan agreements.
 - C. Reviewing a cutoff procedure for inventories.
 - D. Tracing test counts to the entity's inventory listing.
21. Which of the following is true about the auditors' observation of the client's physical inventory?
- A. The count must be made at year-end.
 - B. The auditors should supervise the client's personnel.
 - C. The auditors' observation addresses the existence assertion.
 - D. The auditors should justify any omission of the observation in the audit report.
22. In verifying credits to perpetual inventory records of a non-manufacturing firm, the auditor would be most interested in examining the:
- A. Shipping documents.
 - B. Receiving reports.
 - C. Purchase orders.
 - D. Vendors' invoices.
23. An auditor will ordinarily examine invoices from lawyers primarily in order to:
- A. Substantiate accruals.
 - B. Assess the legal ramifications of litigation in progress.
 - C. Estimate the dollar amount of contingent liabilities.
 - D. Identify possible unasserted litigation, claims, and assessments.

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24. Specific misstatement in one of a client's 2,000 accounts receivable is referred to as a(n):
- A. Extrapolation difference.
 - B. Known misstatement.
 - C. Likely misstatement.
 - D. Projected misstatement.
25. Which of the following procedures is not a procedure that is completed near the end of the engagement?
- A. Review cash transactions.
 - B. Review to identify subsequent events.
 - C. Obtain the lawyer's letter.
 - D. Obtain the letter of representations.

貳、簡答題

- 一、(20%) The following internal controls for the Acquisition and Payment cycle as well as Payroll and Personnel cycle, were selected from a standard internal control questionnaire.
1. Checks are mailed by the owner or manager or a person under her supervision after signing.
 2. All supporting documents are cancelled after checks are signed or electronic funds transfers are approved.
 3. All checks and notices of electronic payments not distributed to employees are returned to the treasurer for safekeeping and follow-up.
 4. Vendors' invoices are recalculated before payment.
 5. Approved purchase orders are required for all acquisitions of goods.
 6. All payroll payments must have a valid employee identification number assigned by the human resources department at the time of hiring.
 7. Prenumbered receiving reports are prepared as support for acquisitions and numerically accounted for.
 8. Dates on receiving reports are compared with vendors' invoices before entry into the acquisitions journal.
 9. Account classifications are reviewed by someone other than the preparer
 10. All checks are signed by the owner or manager.

Required :

- (1) For each control, identify which element of the 5 categories of control activities is applicable. (請寫代號，A-E，否則不給分)

A: Separation of duties B: Proper authorization C: Adequate documents or records
 D: Physical control over assets and records E: Independent checks on performance

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(2) For each control, state which transaction- related audit objective(s) is (are) applicable. (請寫代號，1-6，否則不給分)

1: Occurrence 2: Completeness 3: Accuracy 4: Posting and summarization 5: Classification 6: Timing

請依以下格式作答，否則不給分

題號	(1) (代號：A-E)	(2) (代號：1-6)
1		
2		
3		
...		

二、(10%)

1. 何謂顯著風險?
2. 有哪四類顯著風險來源?
3. 查核人員辨認及評估顯著風險時，應考慮的三大因素為何?
4. 根據審計準則公報第 43 號之規定，那兩種常見的舞弊風險一般將被視為顯著風險?

三、(6%) 試說明進一步查核程序可分為那兩大類?其各自定義為何?

四、(10%)

1. 根據第 47 號公報，查核規劃包括那兩大項目?
2. 根據第 54 號公報，訂定集團查核計畫時，包括哪兩個層面?

五、(4%)

1. 根據第 57 號公報之規定，會計師在何種情況下，應出具無保留意見之查核報告?
2. 為何絕大部分上市櫃公司的年度財務報告，會計師均出具無保留型態之查核報告?