

# 東吳大學 109 學年度碩士班研究生招生考試試題

第1頁，共2頁

系級	會計學系碩士班 B 組(智能審計)	考試時間	100 分鐘
科目	審計學	本科總分	100 分

※一律作答於答案卷上(題上作答不予計分)；並務必標明題號，依序作答。

一. 以下是世界經濟論壇(World Economic Forum)對於數位轉型(Digital Transformation)的報導，「*In a world where game-changing innovation has become the norm, ... The last several years brought such an array of exciting new ideas to market that it is now almost 'normal' to expect game-changing innovations to come off the product line every week. The first commercial self-driving car hit the road, courtesy of Tesla; so did Uber's driverless taxis. Amazon and other companies pilot commercial drone deliveries. Facebook (FAIR) and Google (TensorFlow) created open-source repositories to accelerate machine learning research, while radiologists used deep learning to improve early identification of Parkinson's disease in medical scans. The next major wave of innovation is now pegged on virtual reality (VR) and augmented reality (AR), where Microsoft's HoloLens is continually breaking new ground. The base technologies that have made all of this possible (e.g. mobile, cloud, sensors, analytics, Internet of Things or Artificial Intelligence) also unleash combinatorial effects that accelerate progress exponentially. This is the context in which digital innovation is now disrupting business and operating models, and making some profound impacts on society.*」，試論數位轉型(Digital Transformation)對於企業編製財務報表流程之影響。(40%)

二. 人工智能、數據分析和機器人流程自動化(RPA)等新技術，正在改變審計的內容和方式。國際四大會計師事務所皆認為，人工智能可以比人類更準確地執行審計任務，並提高審計工作的績效。透過人工智能可以分析大量數據並形成新類型的見解、識別複雜模型並檢測異常，這些都是審計過程中的重要元素。例如：PwC 開發了GL.ai 工具，可以辨識企業總帳中的異常情況，利用先進的演算法，可以在幾毫秒內分析數十億筆資料，並判斷出潛在的錯誤或舞弊的項目。透過人工智能可以看出人類無法做到的事情—分析每筆交易並確定哪些交易需要進一步再做調查，幫助審計人員將他們的工作集中在高風險的地方，使得審計人員可以專注於需要經驗和判斷的主觀領域。「PwC has made a significant investment in pioneering artificial

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intelligence (AI) for the audit. For the past 24 months, we have partnered with H2O.ai – a leading Silicon Valley company – to build a revolutionary bot that uses AI and machine learning to ‘x-ray’ a business, analysing billions of data points in milliseconds, seeing what humans can’t, and applying judgement to detect anomalies in the general ledger. Called GL.ai, it is the first module of PwC’s Audit.ai.」。又例如EY 所開發的 Helix 則是一套分析大量審計相關數據的工具，利用Hadoop 平台能夠使用巨量數據集，快速執行審計分析，甚至能分析非結構化數據，例如客戶合約。通過使用這些工具，事務所能夠分析整個數據群體，識別業務流程中的趨勢和異常，並將審計工作指向高風險領域，進行限制性隨機抽樣。「EY Helix is an integral element of our audits. It is our global analytics platform, which includes a suite of data capture and analytics tools that dramatically increase not only the depth and breadth of captured data, but also the value of insight derived from it. The EY Helix library of analyzers supports the audit from risk assessment to execution, addressing a business’ entire operating cycle.」試論：

1. 數位科技新技術對於審計風險模型之影響。(30%)
2. 數位科技新技術對於審計效率之影響。(30%)