

東吳大學 111 學年度碩士班研究生招生考試試題

第1頁，共9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。

壹、 選擇題 (50 分)

1. What kind of accounting firm is structured and taxed like a general partnership, but their owners have limited personal liability similar to that of a general corporation.
 - A.Limited liability company
 - B.Proprietorship
 - C.Professional Corporation
 - D.Limited Liability Partnership
2. The Public Company Accounting Oversight Board
 - A.performs inspections of the quality controls of firms that audit public companies.
 - B.establishes auditing standards that must be followed by CPAs on all audits.
 - C.oversees auditors of private companies.
 - D.performs all of the above functions.
3. The "Principles Underlying an Audit in Accordance with Generally Accepted Auditing Principles" provide a framework to help auditors
 - A.understand the GAAS standards.
 - B.obtain complete assurance that the financial statements are free from any error.
 - C.report on the financial statements.
 - D.prevent fraud.
4. In order to properly plan and perform an audit, an important fact for both the auditor and the client to understand is that
 - A.the internal control policies and procedures are developed by the auditors.
 - B.the purpose of an audit is to prevent fraud.
 - C.management is responsible for the preparation of the financial statements.
 - D.management can restrict the auditor's access to important information relevant to the financial statements.
5. _____ is an attitude that includes a questioning mind, being alert to conditions that might indicate possible misstatements due to fraud or error, and a critical assessment of audit evidence.
 - A.Reasonableness
 - B.Diligence
 - C.Professional skepticism
 - D.Competence
6. Which of the following is not an essential component of quality control?
 - A.policies and procedures to ensure that firm personnel are actively engaged in marketing strategies
 - B.policies and procedures to ensure that the work performed by firm personnel meet applicable

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professional standards

C. policies to ensure that personnel maintain their independence in fact and in appearance

D. policies that ensure that monitoring activities are effectively applied

7. When an auditor believes that an illegal act may have occurred, the auditor should first

A. obtain an understanding of the nature and circumstances of the act.

B. consult with legal counsel or others knowledgeable about the illegal act.

C. discuss the matter with the audit committee.

D. withdraw from the engagement.

8. _____ is the self-confidence to resist persuasion and to challenge assumptions or conclusions.

A. Autonomy

B. Self-esteem

C. Suspension of judgment

D. Interpersonal understanding

9. In describing the cycle approach to segmenting an audit, which of the following statements is not true?

A. All general ledger accounts and journals are included at least once.

B. The "inventory and warehousing" cycle may be audited at any time during the engagement since it is unrelated to the other cycles.

C. Some journals and general ledger accounts are included in more than one cycle.

D. The "capital acquisition and repayment" cycle is closely related to the "acquisition of goods and services and payment" cycle.

10. International auditing standards and U.S. GAAP classify assertions into three categories. Which of the following is not a category of assertions that management makes about the accounting information in financial statements?

A. assertions about classes of transactions for the period under audit

B. assertions about the quality of source documents used to prepare the financial statements

C. assertions about account balances at period end

D. assertions about presentation and disclosure

11. If the auditor has obtained a reasonable level of assurance about the fair presentation of the financial statements through understanding internal control, assessing control risk, testing controls, and analytical procedures, then the auditor

A. can issue an unqualified opinion.

B. can significantly reduce other substantive tests.

C. can write the engagement letter.

D. needs to perform additional tests of controls so that the assurance level can be increased.

12. Which of the following is not an underlying principle related to risk assessment?

A. The organization should have clear objectives in order to be able to identify and assess the risks relating to the objectives.

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- B. The auditors should determine how the company's risks should be managed.
 C. The organization should consider the potential for fraudulent behavior.
 D. The organization should monitor changes that could impact internal controls.
13. Which of the following statements is not true?
 A. Balance-related audit objectives are applied to ending account balances.
 B. Transaction-related audit objectives are applied to classes of transactions.
 C. Balance-related audit objectives are applied to the ending balance in balance sheet accounts.
 D. Balance-related audit objectives are applied to both beginning and ending balances in balance sheet accounts.
14. Which of the following statements is not correct?
 A. There are many ways an auditor can accumulate evidence to meet overall audit objectives.
 B. Sufficient appropriate evidence must be accumulated to meet the auditor's professional responsibility.
 C. It is appropriate to minimize the cost of accumulating evidence.
 D. Gathering evidence and minimizing costs are equally important considerations that affect the approach the auditor selects.
15. Which of the following management assertions is not associated with classes of transactions and events?
 A. occurrence
 B. classification
 C. accuracy
 D. rights and obligations
16. Reasonable assurance allows for
 A. low likelihood that material misstatements will not be prevented or detected by internal controls.
 B. no likelihood that material misstatements will not be prevented or detected by internal control.
 C. moderate likelihood that material misstatements will not be prevented or detected by internal control.
 D. high likelihood that material misstatements will not be prevented or detected by internal control.
17. Which of the following components of the control environment define the existing lines of responsibility and authority?
 A. organizational structure
 B. management philosophy and operating style
 C. human resource policies and practices
 D. management integrity and ethical values
18. Which of the following deals with ongoing or periodic assessment of the quality of internal control by management?
 A. verifying activities
 B. monitoring activities
 C. oversight activities
 D. management activities

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19. The internal control framework used by most U.S. companies is the _____ framework.
- A.FASB
 - B.PCAOB
 - C.COSO
 - D.SEC
20. Of the following statements about internal controls, which one is least likely to be correct?
- A.No one person should be responsible for the custodial responsibility and the recording responsibility for an asset.
 - B.Transactions must be properly authorized before such transactions are processed.
 - C.Because of the cost-benefit relationship, a client may apply controls on a test basis.
 - D.Control procedures reasonably ensure that collusion among employees cannot occur.
21. The posting and summarization audit objective are the auditor's counterpart to management's assertion of
- A.occurrence.
 - B.completeness.
 - C.accuracy.
 - D.classification.
22. Without an effective _____, the other components of the COSO framework are unlikely to result in effective internal control, regardless of their quality.
- A.risk assessment policy
 - B.monitoring policy
 - C.control environment
 - D.system of control activities
23. Which of the following statements related to application controls is correct?
- A.Application controls relate to various aspects of the IT function including software acquisition and the processing of transactions.
 - B.Application controls relate to various aspects of the IT function including physical security and the processing of transactions in various cycles.
 - C.Application controls relate to all aspects of the IT function.
 - D.Application controls relate to the processing of individual transactions.
24. You are determining the significance of the following: you set a 5% risk of assessing control risk too low and your computation of the upper deviation risk is 7%. What could you conclude?
- A.There is a 95% chance the deviation rate in the population is less than 5%.
 - B.There is a 5% chance the deviation rate in the population is less than 7%.
 - C.There is a 95% chance the deviation rate in the population exceeds 95%.
 - D.There is a 5% chance the deviation rate in the population exceeds 7%.
25. Controls specific to IT include all of the following except for
- A.adequately designed input screens.

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- B.pull-down menu lists.
 C.validation tests of input accuracy.
 D.separation of duties.
26. _____ is the information technology and internal control processes an organization has in place to protect computers, networks, programs, and data from unauthorized access.
- A. Encryption
 B. A firewall
 C. Cybersecurity
 D. A processing control
27. When dealing with variables sampling and sampling risk, it is important to understand that
- A.for variables sampling, auditors use ARIA but not ARIR.
 B.ARIR is of serious concern to the auditor because of potential legal implications.
 C.ARIA is a one-tailed statistical test.
 D.the confidence coefficients for ARIA are the same as the confidence level.
28. In systematic sample selection, the population size is divided by the number of sample items desired in order to determine the
- A.sampling interval.
 B.tolerable exception rate.
 C.computed upper exceptions rate.
 D.mean.
29. An advantage of using statistical sampling techniques is that such techniques
- A.quantify sampling risk.
 B.eliminate the need for judgmental decisions.
 C.define the values of precision and reliability required to provide audit satisfaction.
 D.have been established in the courts to be superior to judgmental sampling.
30. Which of the following statements is most correct concerning the quantification of sampling risk?
- A.Sampling risk can be quantified only when probabilistic selection techniques are used to select the sample.
 B.Sampling risk can be quantified only when nonprobabilistic selection techniques are used to select the sample.
 C.Sampling risk cannot be quantified.
 D.None of the above is correct.
31. In using audit sampling for exception rates
- A.the auditor wants to know the most the exception rate is likely to be.
 B.sampling error is the likelihood that the auditor will miss a monetary misstatement.
 C.the upper limit of the interval estimate is known as the sampling risk.
 D.the computed upper exception rate (CUER) cannot be considered in the context of specific audit

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objectives.

32. Output controls need to be designed for which of the following data integrity objectives?
- A. detecting errors after the processing is completed
 - B. preventing errors before the processing is completed
 - C. detecting errors in the general ledger adjustment process
 - D. preventing errors in separation of duties for IT personnel
33. When analyzing exceptions, the auditor should keep in mind that
- A. all exceptions must be reported to management.
 - B. they should determine the breakdown in the internal controls that allowed the exceptions to occur.
 - C. the nature of an exception and its causes have no effect on the qualitative evaluation of the system.
 - D. exceptions do not need to be analyzed if it is too costly.
34. The allowance for sampling risk when no misstatements are found in the sample is
- A. tolerable risk of misstatement.
 - B. basic precision.
 - C. confidence factor.
 - D. population variance.
35. Which of the following is an accurate statement regarding sampling distribution?
- A. A sampling distribution is a sample with characteristics the same as those of the population.
 - B. Sampling distributions allow the auditor to make probability statements about the likely representativeness of any sample that is in the distribution.
 - C. Each population exception rate and sample size has the same sampling distribution.
 - D. Auditors cannot use sampling distributions to draw statistical conclusions about the unknown population being sampled.
36. The acceptable risk of overreliance
- A. is normally assessed at a high level when auditing an accelerated filer public company.
 - B. and the extent of tests of controls depend on assessed control risk for accelerated filer public companies.
 - C. and the control risk will be assessed as low for audits where there is extensive reliance on internal controls.
 - D. does not impact the effectiveness of the audit.
37. When working with the different variables methods,
- A. difference estimation frequently results in larger sample sizes than any other method.
 - B. ratio estimation is the method preferred by most auditors since it is simpler to calculate confidence intervals.
 - C. the difference between the mean-per-unit estimate and the difference estimate is the definition of what is being measured.
 - D. stratification can only be used with difference estimation.

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38. When drawing statistical inferences about the population when using variables sampling,
- A. a confidence interval cannot be calculated.
 - B. there is always a possibility that the sample is not sufficiently representative of the population to provide a sample mean or standard deviation reasonably close to those of the population.
 - C. the auditor does not know the reliability for the statistical inference process that is used to draw the conclusions.
 - D. all of the above are correct.
39. When making statistical inferences, the auditor must remember that
- A. the true population value must always be known.
 - B. auditors can state the conclusions drawn from a confidence interval in different ways.
 - C. there can be no possibility that the sample is not sufficiently representative of the population.
 - D. the knowledge of sampling distributions does not help the auditors to draw statistical conclusions.
40. Rather than maintain an internal IT center, many companies outsource their basic IT functions such as payroll to an
- A. external general service provider.
 - B. independent computer service center.
 - C. internal control service provider.
 - D. internal auditor.
41. Because cash is the most desirable asset for people to steal, it has a higher
- A. control risk.
 - B. liquidity risk
 - C. detection risk.
 - D. inherent risk.
42. The most important part of the observation of inventory is to determine whether
- A. all counts are accurate.
 - B. the inventory-takers are qualified.
 - C. obsolete inventory has been identified.
 - D. the physical count is being taken in accordance with the client's instructions.
43. The reason for testing the client's bank reconciliation is to verify whether the client's recorded bank balance is the same amount as the actual cash in bank, except for deposits in transit, checks outstanding, and other reconciling items. The information needed to complete the tests of the reconciliation is provided by the
- A. client's records and ledgers for the year under audit.
 - B. cutoff bank statement.
 - C. client's records and ledgers for the subsequent year.
 - D. canceled checks for the year under audit.
44. Which is not an important objective for financial instruments?

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- A.existence
 B.cutoff
 C.accuracy
 D.realizable value
45. Which of the following is an accurate statement regarding the audit of the capital acquisition and repayment schedule?
- A.When internal controls over notes payable are deficient, auditors are required to confirm the notes payable.
 B.As auditors perform tests of details of balances for balance-related audit objectives, the evidence obtained helps satisfy the notes payable presentation and disclosure requirements.
 C.The normal starting point for the audit of notes payable is a list of fixed asset acquisitions.
 D.The schedule of notes payable and accrued interest must be prepared regardless of the number of transactions involved.
46. Auditors need to understand the client's physical inventory count controls before the count of the inventory begins so that
- A.the auditors can accurately count and tag the inventory for the client.
 B.the auditors can make constructive suggestions as to the adequacy of the procedures.
 C.the client will be informed on exactly what items the auditor intends to test count.
 D.the auditor can communicate any weaknesses directly to the audit committee.
47. An auditor selects a random sampling of tag numbers and identifies the tag with that number attached to the actual inventory. The purpose of the procedure is to
- A.obtain proper cutoff information.
 B.uncover the inclusion of nonexistent items as inventory.
 C.determine if the client has adequately priced the inventory item.
 D.verify that the client has not changed the recorded counts after the auditor left the premises.
48. Controls which provide a means of ensuring that the physical counts are properly summarized, priced at the same amount as the unit records, correctly extended and totaled, and included in the general ledger at the proper amount are known as
- A.standard cost controls.
 B.pricing internal controls.
 C.compilation internal controls.
 D.count quantity internal controls.
49. A major source of cutoff information for sales and purchases of inventory is
- A.confirmations from outside parties.
 B.the test of details of balances.
 C.physical observation.
 D.the performance of analytical procedures.

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50. When an audit client uses a service organization to manage their investment activity,
- the auditor can always rely on the internal controls of the service organization.
 - the auditor must state in their audit opinion that the client uses a service organization.
 - the auditor can rely on the internal controls of the service organization if the service organization's auditor issues a report on their internal control.
 - the auditor must rely on the service organization to determine the fair level 1, 2, and 3 estimates.

貳、簡答題 (50 分)

一、 有關關鍵查核事項，請簡要回答下列四個問題。(25 分)

- 關鍵查核事項的定義 (3 分)
- 何類型公司的會計師查核報告中需包括關鍵查核事項段? (2 分)
- 會計師如何決定關鍵查核事項? (5 分)
- 以應收帳款減損評估為例，請撰寫關鍵查核事項段 (15 分)

二、(10 分) When designing tests of controls and substantive tests an auditor is gathering evidence to satisfy the transaction-related audit objectives. What are the four steps the auditor would normally follow to reduce assessed control risk?

三、請說明下圖中，A、B、C₁、C₂及 C₃ 等五種查核策略的意義。(15 分)

