

# 東吳大學 112 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。

**一、選擇題 (60 分，每題 2 分)**

1. 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.
2. 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.
3. When audit procedures have been completed for an attributes sampling application, the auditor must generalize from the sample to the population. Which of the following statements would be incorrect regarding this process?
  - A. The auditor would use an attributes sampling table to determine the computed upper exception rate.
  - B. The computed upper exception rate is the highest exception rate at a given ARACR.
  - C. It would be wrong for the auditor to conclude that the population exception rate is exactly the same as the sample exception rate.
  - D. In selecting the table corresponding to the risk of overreliance, it should be the same as the ARACR used for determining the initial sample size.
4. What is an auditor's evaluation of a statistical sample for attributes when a test of 100 documents results in four exceptions if the tolerable exception rate is 5%, the expected population exception rate is 3%, and the allowance for sampling risk is 2%?
  - A. Accept the sample results as support for planned reliance on the control because the tolerable rate less the allowance for sampling risk equals the expected population exception rate.
  - B. Modify planned reliance on the control because the sample exception rate plus the allowance for sampling risk exceeds the tolerable rate.
  - C. Modify planned reliance on the control because the tolerable rate plus the allowance for sampling risk exceeds the expected population exception rate.
  - D. Accept the sample results as support for planned reliance on the control because the sample deviation rate plus the allowance for sampling risk exceeds the tolerable rate.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第2頁，共9頁

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5. When auditing a computerized system, an auditor may use the test data approach as an audit tool. This technique
  - A. is more applicable to independent audits than internal audits.
  - B. involves introducing simulated transactions into the client's actual application program(s).
  - C. is a commonly used audit technique for auditing around the computer.
  - D. should not involve the actual application programs the client uses throughout the year, since use of the actual programs would contaminate the client's accounting data.
6. Which of the following is not an application control?
  - A. Preprocessing authorization of sales transactions.
  - B. Reasonableness test for unit selling price of sale.
  - C. Post-processing review of sales transactions by the sales department.
  - D. Separation of duties between computer programmer and operators.
7. \_\_\_\_\_ inquiry is used when the auditor seeks responses from the interviewee about his or her knowledge of an event or circumstance.
  - A. assessment
  - B. declarative
  - C. interrogative
  - D. informational
8. Which of the following is a factor that relates to attitudes or rationalization to commit fraudulent financial reporting?
  - A. Significant accounting estimates involving subjective judgments.
  - B. Excessive pressure for management to meet debt repayment requirements.
  - C. Management's practice of making overly aggressive forecasts.
  - D. High turnover of accounting, internal audit and information technology staff.
9. For several years, a client's physical inventory count has been lower than what was shown on the books at the time of the count so that downward adjustments to the inventory account were required. Contributing to the inventory problem could be weaknesses in internal control that led to the failure to adjust the accounting records for some
  - A. cash purchases.
  - B. sales returns received.
  - C. purchases returned to vendors.
  - D. sales discounts allowed.
10. Which of the following errors would be least likely to be discovered during the tests of the bank reconciliation?
  - A. Cash received by the client subsequent to the balance sheet date was recorded as cash receipts in the current year.
  - B. The existence of payments on notes payable that were debited directly to the bank balance by the bank but were not entered in the client's records.
  - C. Payment to an employee for more hours than he worked.
  - D. Deposits recorded in the cash receipts records near the end of the year, deposited in the bank, and included in the bank reconciliation as a deposit in transit.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第3頁，共9頁

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11. In testing for cutoff, the objective is to determine
  - A. whether all of the current period's transactions are recorded.
  - B. whether transactions are recorded in the proper period.
  - C. that no transactions of the current period have been delayed and recorded in a future period.
  - D. that no transactions from the prior period are included in the current period's balances.
12. The detail tie-in objective is not concerned that the details in the account balance
  - A. agree with related subsidiary ledger amounts.
  - B. are properly disclosed, in accordance with GAAP.
  - C. foot to the total in the account balance.
  - D. agree with the total in the general ledger.
13. Which of the following is most often the client's preferred audit report?
  - A. Qualified.
  - B. Unqualified.
  - C. Adverse.
  - D. Disclaimer
14. Which of the following factors is most important concerning an auditor's responsibility to detect errors and irregularities?
  - A. The susceptibility of the accounting records to intentional manipulations, alterations, and the misapplication of accounting principles.
  - B. The probability that unreasonable accounting estimates result from unintentional bias or intentional attempts to misstate the financial statements.
  - C. The possibility that management fraud, defalcations, and the misappropriation of assets may indicate the existence of illegal acts.
  - D. The risk that mistakes, falsifications, and omissions may cause the financial statements to contain material misstatements.
15. 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 estimates bad debts using an aged accounts receivables ledger rather than as a percent of sales.
  - D. The company's management takes an overly aggressive approach to revenue recognition.
16. The fraud triangle has three components. Which of the components must be present for a fraud to occur?
  - A. All factors must be present for fraud to occur.
  - B. All factors need not be present.
  - C. Fraud can occur if any one of the factors is present.
  - D. None of the above.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第4頁，共9頁

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17. Which of the following most likely would approve the issuance of notes payable?
- A. Treasurer.
  - B. Payroll.
  - C. Personnel.
  - D. Controller.
18. Which of the following would be the best protection for a company that wishes to prevent the “lapping” of trade accounts receivable?
- A. Have customers send payments directly to the company’s depository bank.
  - B. Segregate duties so that no employee has access to both checks from customers and currency from daily cash receipts.
  - C. Segregate duties so that the bookkeeper in charge of the general ledger has no access to incoming mail.
  - D. Request that customer’s payment checks be made payable to the company and addressed to the treasurer.
19. In what order should the following steps occur?
- a. Assess client business risk
  - b. Understand the client’s business and industry
  - c. Perform preliminary analytical procedures
  - d. Assess risk of material misstatements
- A. d, b, c, a.
  - B. b, d, a, c.
  - C. b, a, d, c.
  - D. d, c, b, a.
20. 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:
- A. Tests of controls and extensive tests of property and equipment balances at the end of the year.
  - B. Analytical procedures for current year property and equipment transactions.
  - C. Tests of controls and limited tests of current year property and equipment transactions.
  - D. Analytical procedures for property and equipment balances at the end of the year.
21. Two analytical procedures available to the auditor are:
- Compare current year’s balances with the preceding year.
  - Compare details of a particular account’s balance with the preceding year.
- Shortcomings of these two procedures are that
- A. the first ignores relationships of data to other data and the second fails to consider growth or decline in business activity.
  - B. the first fails to consider growth or decline in business activity and the second ignores relationships of data to other data.
  - C. both fail to consider growth or decline in business activity and ignore relationships of data.
  - D. it is difficult, time consuming, and, therefore, costly to perform these procedures.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第5頁，共9頁

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22. When discussing acceptable audit risk (AAR) and the audit risk model, which of the following statements is true?
- A. The terms audit assurance, overall assurance, or level of assurance are synonyms for AAR.
  - B. AAR is objectively determined by the auditor.
  - C. AAR is the risk that the auditor is willing to take that the financial statements are fairly stated after the audit is completed and an unqualified opinion has been reached.
  - D. When the auditor decides on a lower acceptable audit risk, it means the auditor wants to be more certain that the financial statements are not materially misstated.
23. Research in auditing has shown that if a revised risk is used in the audit risk model to determine a revised planned detection risk, there is a danger of
- A. not decreasing the evidence sufficiently.
  - B. not increasing the evidence sufficiently.
  - C. over-auditing.
  - D. increased lawsuits against the auditor for failure to follow GAAS.
24. 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:
- A. test of a control.
  - B. substantive test.
  - C. cutoff test.
  - D. statistical test.
25. An internal control narrative indicates that an approved voucher is required to support every check request for payment of merchandise. Which of the following procedures provides the greatest assurance that this control is operating effectively?
- A. Select and examine canceled checks and ascertain that the related vouchers are dated no later than the checks.
  - B. Select and examine vouchers and ascertain that the related canceled checks are dated no earlier than the vouchers.
  - C. Select and examine canceled checks and ascertain that the related vouchers are dated no earlier than the checks.
  - D. Select and examine vouchers and ascertain that the related canceled checks are dated no later than the vouchers.
26. An auditor will ordinarily examine invoices from lawyers primarily in order to:
- A. Substantiate accruals.
  - B. Identify possible unasserted litigation, claims, and assessments.
  - C. Estimate the dollar amount of contingent liabilities.
  - D. Assess the legal ramifications of litigation in progress.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第6頁，共9頁

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27. Specific misstatement in one of a client's 2,000 accounts receivable is referred to as a(n):
- A. Extrapolation difference.
  - B. Projected misstatement.
  - C. Likely misstatement.
  - D. Known misstatement.
28. The auditor has a responsibility to review transactions and activities occurring after the balance sheet date to determine whether anything occurred that might affect the statements being audited. The procedures required to verify these transactions are commonly referred to as the review for
- A. contingent liabilities.
  - B. subsequent events.
  - C. late unusual occurrences.
  - D. subsequent year's transactions.
29. Audit procedures related to contingent liabilities are initially focused on
- A. accuracy.
  - B. completeness.
  - C. existence.
  - D. occurrence.
30. While performing a substantive test of details during an audit, the auditor determined that the sample results supported the conclusion that the recorded account balance was not materially misstated. It was, in fact, materially misstated. This situation illustrates the risk of
- A. assessing control risk too low.
  - B. assessing control risk too high.
  - C. incorrect rejection.
  - D. incorrect acceptance.
- 二、(10分) 根據審計準則委員會於民國 111 年 10 月 4 日修訂發佈之規範會計師服務案件準則總綱之規定，請列出該委員會所發佈之五大類準則系列之名稱。
- 三、(10分) In the normal course of performing their responsibilities, auditors often conduct audits or reviews of the following:
1. A shopkeeper's financial statements to determine whether he or she has remitted the Goods and Services Tax to the governance in a timely manner.
  2. A client's financial statements to determine whether he or she has accounted for the correct amount of depreciation in this year's accounts.
  3. Accounting system of a company to determine whether it is capable of providing alerts about late payments to the management.
  4. Credit note issued by an accountant against a return of faulty goods by a customer.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第7頁，共9頁

系級	會計學系碩士班	考試時間	100 分鐘
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5. Operations at a Muslim restaurant to ensure that the restaurant is in compliance with the local government's safety norms and halal food regulations.
6. The backup of a client's payment information at an e-commerce website.
7. Departmental budgets of a factory.
8. Operations of the customs department to determine whether the custom officers are using their time efficiently in investigating Goods and Services Tax evasion.
9. Accounts department of a company to determine the length of time taken to issue an official receipt to a customer who has paid using a bank transfer.
10. Disbursements of federal aid to flood victims in the countryside.

**Required:** State the type of audit as Financial statement audit (F), Operational audit (O), or Compliance audit (C). 請依下列格式以及代碼 F、O、或 C 作答於答案卷上，未依規定作答者不計分。

1	2	3	4	5
6	7	8	9	10

**四、(10 分)**The following (1 through 16) are the balance-related and transaction-related audit objectives.

Balance-Related audit objectives	Transaction-Related audit objectives
1. Existence	10. Occurrence
2. Completeness	11. Completeness
3. Accuracy	12. Accuracy
4. Cutoff	13. Classification
5. Detail tie-in	14. Timing
6. Realizable value	15. Posting and summarization
7. Classification	16. Presentation
8. Rights and obligations	
9. Presentation	

- a. Examine a sample of electronic sales invoices to determine whether each order has been shipped, as evidenced by a shipping document number.
- b. Add all customer balances in the accounts receivable trial balance and agree the amount to the general ledger.
- c. For a sample of sales transactions selected from the sales journal, verify that the amount of the transaction has been recorded in the correct customer account in the accounts receivable subledgers.

# 東吳大學 112 學年度碩士班研究生招生考試試題

第8頁，共9頁

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- d. 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.
- e. For a sample a shipping documents selected from shipping records, trace each shipping document to a transaction recorded in the sales journal.
- f. Examine sales invoices for the last five sales transactions recorded in the sales journal in 2022 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, 2022, examine subsequent cash receipts in January 2023 to determine whether the customer paid the balance due.
- h. Use audit software to total sales in the sales journal for the month of July and trace postings to the general ledger.
- i. Determine whether long-term receivables and related party receivables are reported separately in the financial statements.
- j. Send letters to a sample of accounts receivable customers to verify whether they have an outstanding balance at December 31, 2022.

**Required:** Identify the specific audit objective (1 through 16) that each of the above specific audit procedure (a.through j.) satisfies in the audit of sales, accounts receivable, and cash receipts for fiscal year ended December 31, 2022. 請依下列格式作答於答案卷上，未依規定作答者不計分。

a	b	c	d	e
f	g	h	i	j

**五、(10 分)** Following the 10 audit procedures with words missing and a list of several terms commonly used in audit procedures.

**Audit Procedure**

- a. (1) the unit selling price times quantity on the duplicate sales invoice and compare the total to the amount on the duplicate sales invoice.
- b. (2) the long-term debt footnote to determine that all required disclosures are accurately described.
- c. (3) whether the accounts receivable bookkeeper is prohibited from handing cash.
- d. (4) the sales journal and (5) the total to the general ledger.
- e. (6) the sales journal, looking for large and unusual transactions requiring investigation.
- f. (7) of management whether all accounting employees are required to take annual vacations.
- g. (8) all marketable securities as of the balance sheet date to determine whether they equal the total on the client's list.



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h. (9) a sample of duplicate sales invoices to determine if the controller's approval is include and (10) each duplicate sales invoice to the sales journal for agreement of name and amount.

**Terms**

- |            |              |            |
|------------|--------------|------------|
| A. Examine | E. Recompute | I. Count   |
| B. Scan    | F. Foot      | J. Observe |
| C. Read    | G. Trace     | K. Inquire |
| D. Compute | H. Compare   | L. Confirm |

**Required:** 請依下列格式以及代碼 (A-L) 作答於答案卷上，未依規定作答者不計分。

1	2	3	4	5
6	7	8	9	10