

對本試卷所有題目，請依據考試當日臺灣及國際已開始適用/施行之準則及規範作答。中文題目優先適用臺灣規定。

第一大題：選擇題，注意題目要求選擇幾個而非哪一個，請列明題號依序作答。(每題 2 分，共計 20 分)

1. A public company in Taiwan is looking for an assurance service provider to provide assurance service over the company's carbon accounting disclosures in 2024. Among the following types of assurance engagement, how many require the assurance service provider's independence and also could be applied to carbon accounting assurance?
(i) Reasonable assurance engagement. (ii) Limited assurance engagement.
(iii) Direct engagement. (iv) Attestation engagement.

A. Zero.
B. One.
C. Two.
D. Three.
E. Four.
2. Companies A and B are publicly listed in Taiwan. Company A had \$30 million total assets by the end of 2022 and acquired Company B for \$0.03 million in 2023. For an audit network firm, what is the maximum number of the following services it can provide? (i) Audit of Company A's 2022 annual financial statements. (ii) Audit of Company B's 2022 annual financial statements. (iii) Audit of Company A's 2023 annual financial statements. (iv) Pre-acquisition valuation of Company B for determining the acquisition price in 2023. (v) Tax advice about goodwill after acquisition for Company A in 2023.

A. One.
B. Two.
C. Three.
D. Four.
E. Five.
3. About material vs. significant classes of transactions, account balances, and disclosures, how many of the following is/are correct? (i) If there are no relevant assertions identified, then a class of transactions, account balance, or disclosure can be material but not significant.
(ii) Only for material but not significant classes of transactions, account balances, and disclosures is the auditor required to design and perform substantive procedures.
(iii) The auditor shall evaluate whether audit evidence supports the auditor's determination that a class of transactions, account balance, or disclosure is material but not significant.
(iv) The auditor shall determine significant classes of transactions, account balances, and disclosures when identifying the risk of material misstatements at the financial statement level.

A. Zero.
B. One.
C. Two.
D. Three.
E. Four.

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4. All types of assurance engagements include the following roles: (i) responsible party, (ii) measurer/evaluator, (iii) engaging party, (iv) practitioner, and (v) intended users. One party may play one role or multiple roles. At least how many parties would be involved in a direct engagement?
- A. One.
 - B. Two.
 - C. Three.
 - D. Four.
 - E. Five.
5. How many of the following statements about key audit matters is/are correct? (i) If an auditor describes an account in the Key Audit Matter section of the auditor's report, this auditor will have a lower liability when this account is later found to be materially misstated.
- (ii) If an auditor describes an account in the Key Audit Matter section of the auditor's report, this auditor will have a higher liability when this account is later found to be materially misstated.
- (iii) If a matter is a key audit matter and leads the auditor to modify the opinion, this matter should not be discussed in the Key Audit Matter section of the auditor's report.
- (iv) A material uncertainty that casts significant doubt on an entity's ability to continue as a going concern is a key audit matter.
- A. Zero.
 - B. One.
 - C. Two.
 - D. Three.
 - E. Four.
6. Professional accountants are required to think about other people's view of their work. How many of the following is/are correct? (i) A professional accountant should appear to comply with the principle of integrity so that a reasonable and informed third party would agree the accountant is honest and straightforward.
- (ii) The reasonable and informed third party in the International Code of Ethics for Professional Accounts must be an experienced auditor.
- (iii) The auditor shall prepare audit documentation that is sufficient to enable a reasonable and informed third party, who may not be an auditor, to understand the results of the audit procedures performed.
- (iv) The auditor shall obtain audit evidence that a reasonable and informed third party would agree is sufficient and appropriate.
- A. Zero.
 - B. One.
 - C. Two.
 - D. Three.
 - E. Four.

7. An auditor's report states that in the auditor's opinion, the accompanying financial statements "present fairly, in all material respects," in accordance with applicable financial reporting framework. How many of the following is/are true? (i) The applicable financial reporting framework is a compliance framework. (ii) The auditor may have expressed a qualified opinion. (iii) The management does not have to specifically state in the written representations that the management is responsible to prepare the financial statements that are fairly presented. (iv) The auditor must have concluded that no material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.
8. About professional skepticism in the audit of financial statements, how many of the following is/are false? (i) If a company pays some of its largest suppliers in advance of shipping and allows some of its largest customers to pay after shipping, the auditor should consider whether the overall payment terms suggest that a material misstatement due to fraud may exist. (ii) Although the auditor shall presume that there are risks of fraud in revenue recognition, the auditor may still accept sales documents and records as genuine. (iii) The application of professional skepticism by the auditor may include questioning the reliability of documents. (iv) Although there may not be a single way in which the auditor's exercise of professional skepticism is documented, the audit documentation may nevertheless provide evidence of the auditor's exercise of professional skepticism.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.
9. Regarding reliability in an audit of financial statements, how many of the following statements is/are correct? (i) If the confirming party is a related party of the entity, responses to confirmation requests may be less reliable. (ii) When the assessment of the risk of material misstatement is higher, the auditor may obtain evidence that is more reliable by obtaining corroborating evidence from a number of independent sources. (iii) Automatic controls may be more reliable than manual controls even though the former are prone to simple errors and mistakes. (iv) If the auditor has identified significant issues relating to the integrity of the management, the auditor may still conclude that the management's written representations are reliable.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.

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10. Regarding materiality in the audit of financial statements, how many of the following is/are *false*? (i) When planning the audit, the auditor determines that materiality of net income is \$50. If during the audit the auditor finds that net income was misstated by \$10 due to fraud, the auditor would always conclude that the misstated amount is immaterial.
- (ii) When the auditor determines materiality, it is reasonable for the auditor to assume that users of financial statements have little knowledge of accounting.
- (iii) For a company that just changed the auditor, if the successor auditor adopts a lower level of materiality than the predecessor auditor, the successor auditor must have assessed a lower risk of material misstatement than the predecessor.
- (iv) Judgments about materiality for the misstatement of the other information involve quantitative but not qualitative considerations.
- A. Zero.
B. One.
C. Two.
D. Three.
E. Four.

第二大題：選擇題，題號沿續第一大題，請選擇一項最佳答案。請列明題號依序作答。(每題 2 分，共計 40 分)

11. About audit sampling, which of the following is wrong?
- A. An auditor traces a sample of shipping documents to sales journals to test the occurrence assertion of revenues. This will give rise to non-sampling risk.
- B. When the auditor reduces the performance materiality, the sample size must be larger.
- C. The lower the initially assessed level of control risks, the lower the tolerable deviation rate.
- D. If the auditor stratifies the population by monetary value, he/she must use the monetary unit sampling method.
- E. If amounts are systematically misstated due to rounding errors, the auditor should not consider these misstatements as anomaly.
12. Which of the following will increase to the greatest extent the degree of confidence of intended users of financial statements?
- A. Obtaining audit on financial statements for a company whose owners also manage the company. The intended users are the owners.
- B. Obtaining a review on financial statements for a company whose ownership and management are separated. The intended users are the owners.
- C. Obtaining a well-known financial analyst's analysis of the company's current and expected future financial performance. The intended users are the owners, who do not manage the company.
- D. Engaging an audit firm to prepare financial statements. The intended users are the owners, who do not manage the company.
- E. Obtaining a limited assurance on a company's corporate governance. The intended users are the owners, who do not manage the company.

13. The auditor shall develop an audit plan that shall include a description of certain things. Which of the following is not included?
- A. Identification of the applicable financial reporting framework for the preparation of the financial statements.
 - B. The nature, timing and extent of planned further audit procedures at the assertion level.
 - C. Planned audit procedures that are required to be carried out so that the engagement complies with ISAs.
 - D. The nature, timing and extent of planned risk assessment procedures.
 - E. The nature, timing and extent of the planned direction and supervision of engagement team members and the review of their work.
14. For an audit engagement in which the balance sheet date is December 31, 2022, the date of the auditor's report is March 2, 2023, and the financial statement issue date is March 2, 2023, which of the following statements is false?
- A. If on April 1, 2023 the client found material misstatements and determined to amend the 2022 financial statements, the auditor should issue a new audit report on the amended financial statements and date the report before the statements are approved.
 - B. The engagement documentation must be retained for five years until March 1, 2028.
 - C. The auditor has no obligation to perform any audit procedures regarding the financial statements after March 2, 2023.
 - D. If on October 1, 2023 a major customer of the client unexpectedly declared bankruptcy, this is not considered as a subsequent event according to the definitions in ISA560.
 - E. The auditor shall perform audit procedures between January 1, 2023 and March 2, 2023 to find whether there is any cash payment for account payables that should have been but was not recorded by December 31, 2022.
15. Understanding the inherent risk factors may also assist the auditor in designing and performing "further audit procedures" in accordance with ISA 330. Which of the following is not one of the "further audit procedures"?
- A. Testing the operative effectiveness of the general IT controls.
 - B. Agreeing or reconciling information in the financial statements with the underlying accounting records.
 - C. Testing the cutoff assertion for revenues by examining shipping documents dated immediately before and after the balance sheet date.
 - D. Examining adjustments made during the course of preparing the financial statements.
 - E. Inquiring about management reviews the outcome(s) of previous accounting estimates and responding to the results of that review.
16. Which of the following statements about confirmation is false?
- A. Exceptions in responses to confirmation requests always indicate misstatements.
 - B. If a misstatement is identified, the auditor is required to evaluate whether such misstatement is indicative of fraud.
 - C. In the confirmation request sent to a customer, XYZ Corp., the auditor asks XYZ to respond only if XYZ does not agree with the money it owes. This is a negative confirmation request.
 - D. Negative confirmation provides relevant but may not be sufficient audit evidence.
 - E. If the confirming party asks the auditor to mail confirmation to a PO Box (郵政信箱), there is a high risk that the confirmation is not reliable.

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17. Which of the following is the most effective in testing both the completeness of cash journals and the ending balance of cash?
- A. A proof of cash.
 - B. Extended tests of the bank reconciliation.
 - C. Comparison of customer orders to sales and subsequent cash receipts.
 - D. Testing interbank transfers at the end of the fiscal year.
 - E. Obtaining a bank confirmation.
18. 辰會計師事務所於 111 年由甲乙兩位會計師共同對一客戶作查核簽證，並由丙會計師擔任案件品質複核人員，客戶為上市公司。根據會計師職業道德公報第十四號「與受查客戶存在長期關係」之規定，以下何者錯誤？
- A. 如甲乙自 111 年至 117 年皆查核同一客戶，則甲乙其中一人不得於 118 年至 122 年擔任同一客戶之簽證會計師或案件品質複核人員。
 - B. 如甲自 111 年至 114 年為同一客戶之主辦會計師，但於 115 年至 119 年未擔任與此客戶查核相關之工作（相關工作包括簽證及品質複核），則甲可於 120 年回任該查核案件之簽證會計師直至 126 年。
 - C. 如乙自 111 年至 114 年為同一客戶之主辦會計師，但於 115 年至 116 年未擔任與此客戶查核相關之工作（相關工作包括簽證及品質複核），則乙於 117 年可回任此客戶之重要查核會計師直至 119 年。
 - D. 如丙會計師自 111 年至 114 年為此客戶查核案件之品質複核人員，其可以擔任此查核案件自 115 至 118 年之簽證會計師。
 - E. 如甲乙丙自 111 年至 117 年皆擔任同一客戶之查核相關工作（相關工作包括簽證及品質複核），則辰會計師事務所必須計畫在 118 年至 119 年找到至少三位其他會計師執行與此客戶查核之相關工作。
19. 受查者所提出之文件中可能包含財務報表及與財務報表併列之其他資訊。審計準則要求會計師對財務報表出具查核報告時，須考量其他資訊，並辨認其是否與該財務報表之資訊有重大不一致。這裡所稱之其他資訊，通常不包括下列何者？
- A. 公司概況。
 - B. 企業社會責任報告書。
 - C. 資金運用計畫執行情形。
 - D. 經營結果之檢討分析。
 - E. 公司治理運作情形。
20. 對於期末存貨之測試，查核人員應執行之程序不包括下列哪項？
- A. 對受查者之最終存貨紀錄執行查核程序，以判斷該等紀錄是否正確反映存貨實際盤點結果。
 - B. 檢查存貨。
 - C. 如由第三方保管之存貨對財務報表係屬重大，向第三方函證其代為保管存貨之數量或狀況。
 - D. 如盤點非於財務報導期間結束日執行，則查核人員應執行查核程序以對存貨於盤點日至財務報導期間結束日間之變動是否適當紀錄取得查核證據。
 - E. 執行盤點。

21. 下列何者情況最可能導致會計師出具保留意見？
- A. 受查者面臨營運損失及流動性問題，且無穩定之資金來源，令查核人員認為受查者採用繼續經營會計基礎編製財務報表係屬不適當。
 - B. 查核人員自查詢管理階層獲悉，受查者為確保取得進一步融資以維持營運所需資金，使用流動比率作為與金融機構討論取得該融資之基礎。查核人員進一步發現存貨及應付帳款之樣本偏差率皆高於可容忍偏差率。
 - C. 查核人員發現受查者使用 Excel 計算公司持有之衍生性金融商品之現值，其中運算式使用多個查核人員不理解之複雜公式。受查者計算之現值與查核人員專家計算之現值不同，然其差異未達顯然微小之門檻。
 - D. 查核人員查核其他流動資產發現受查者將數筆資金轉給董事長，並認列對董事長之應收款，其總金額高於財務報表整體重大性。會計師電郵詢問財務長該資金之性質為何，財務長無回應。會計師高度懷疑其可能為掏空。
 - E. 受查者之商譽金額佔總資產十分之一，係屬重大，惟一分攤到商譽之營運部門已連續兩年營收衰退，然而受查者堅持拒絕認列商譽減損，理由為營收下滑只是暫時現象，長期仍然看好。會計師諮詢之產業專家則認為該部門所屬行業已步入夕陽。該部門不影響公司繼續經營能力。
22. 甲事務所之黃會計師、許會計師在 110 年對公司丑執行控制測試時，發現公司丑對新增客戶皆進行徵信作業，確保客戶信用狀況及擬定授信額度；公司丑同時對新增供應商亦辦理供應商評鑑作業，以確保供應商為合格。黃、許會計師因此認定公司丑之內控為有效，並在 111 年信賴 110 年之控制測試結果。同一事務所之韋會計師在 112 年接替許會計師。公司丑在 112 年有新增客戶及供應商。下列黃、韋會計師對公司丑之 112 年財務查核決定，何者最可能不當？
- A. 因公司丑之會計系統自 110 年起即要求客戶需要完整徵信紀錄才可新增，故會計師決定信賴過往關於新增供應商之控制測試結果，僅確認客戶新增作業之內控未於 112 年改變。
 - B. 因公司丑之供應商評鑑作業執行員工於 112 年換人，但作業之規則不變，故會計師決定信賴過往關於新增供應商之控制測試結果，僅確認客戶新增作業之內控未於 112 年改變。
 - C. 公司丑於 112 年新增之供應商缺少供應商評鑑紀錄，然而公司關於供應商評鑑作業之規定不變，且對新供應商之採購進貨紀錄皆有主管用印及歸檔，故會計師決定信賴過往關於新增供應商之控制測試結果，其僅需執行確認內控政策未發生改變。
 - D. 雖然公司丑之內部稽核職能未應用系統化且嚴謹之方法，會計師仍然將內部稽核人員於客戶徵信作業之稽核結果作為其重新執行控制測試之依據。
 - E. 因公司丑於 112 年新增產品類型並新增相應的供應商，雖然其與新增供應商相關之內控政策不變，會計師仍然決定不信賴過往關於客戶新增之控制測試結果，重新執行控制測試。
23. 審計準則對集團主辦會計師之要求不包括以下哪一項？
- A. 對每一組成個體決定是否為其查核人員之工作承擔責任。
 - B. 評估集團查核團隊是否能透過集團查核團隊之工作或採用組成個體查核人員之工作，達可取得足夠及適切查核證據之程度。
 - C. 訂定集團整體查核策略及集團查核計畫。
 - D. 負責集團查核案件之指導。
 - E. 就合併流程及組成個體之財務資訊，判斷是否可合理預期能取得足夠及適切之查核證據，並據以表示集團查核意見。

24. 下列舞弊或不法行為，如經理皆故意隱瞞，何者最不可能由證實程序查出？
- A. 採購經理向供應商收取回扣，使公司採購原料之價格無法壓低。
 - B. 會計經理為達獲利目標，對授權合約已到期之授權對象持續認列權利金收入及應收帳款。
 - C. 財務經理以向客戶收取之貨款先支付個人欠債，再於其後以薪水補回。
 - D. 會計經理為達獲利目標，大幅降低預期信用損失率（呆帳率）。
 - E. 公司總經理以公司廠房設備向與公司有往來之銀行質押貸款。
25. 根據品質管理準則，下列敘述哪一項正確？
- A. 事務所對案件之品質複核，即為監督作業之中對案件的檢查。
 - B. 案件品質複核人員之資格條件，與其助理人員之資格條件相同。
 - C. 品質複核人員需複核財務報表及查核報告。
 - D. 品質複核完成日可稍晚於查核報告日。
 - E. 對案件品質複核人員之客觀性，需考量之事實與情況與對案件合夥人之客觀性完全相同。
26. 關於付款及費用之查核，以下查核方法或程序何者最不恰當？
- A. 使用供應商對帳單而非函證作為查核證據。
 - B. 使用元額抽樣法(monetary unit sampling)以查核應付帳款是否有低估。
 - C. 檢查資產負債表日之後應付帳款付款之相關憑證。
 - D. 使用屬性抽樣查核每筆採購之價格及扣折是否皆有核准。
 - E. 計算應付帳款對流動負債之比率並與前期比較。
27. 根據審計準則，查核人員與治理單位溝通之事項，最不可能包括以下何者？
- A. 查核人員之獨立性。
 - B. 查核人員所辨認之顯著風險。
 - C. 查核時所辨認內部控制之顯著缺失。
 - D. 查核人員採用查核人員專家之工作。
 - E. 查核人員認為顯然微小之門檻。
28. 查核案件條款不需要包括以下哪項？
- A. 會計師擬出具報告之格式及內容。
 - B. 財務報表查核之目的及範圍。
 - C. 管理階層之責任。
 - D. 編製財務報表所適用之財務報導架構為可接受。
 - E. 會計師查核財務報表之責任。

29. 集團會計師在決定是否使用以下人員之工作時，不需要對何者評估其客觀性？

- A. 查核人員專家。
- B. 受查者之外部法律顧問。
- C. 內部稽核人員。
- D. 組成個體查核人員。
- E. 管理階層專家。

30. 會計師事務所遵循品質管理準則一號之規定，不應有下列哪項情形？

- A. 要求事務所內所有人都對與執行案件或品質管理制度作業有關之品質負責。
- B. 指派不熟悉汽車產業之合夥人擔任汽車製造公司之簽證會計師。
- C. 同事務所對某客戶提供資訊服務的顧問團隊不知道該客戶亦為受查核客戶。
- D. 收到客戶對審計公費過高之抱怨，不予檢討。
- E. 對新任合夥人擔任主辦會計師之財報查核案件，縮短其檢查週期。

第三大題：簡答題。請列明題號依序作答。英文問題請以英文回答，否則該題扣一分。(共計 40 分)

1. For the purposes of the International Standards on Auditing (ISAs), the system of internal control consists of five inter-related components. Please list all of them. (5 分)
2. What are the fundamental principles of ethics for professional accountants? Please list all of them. (5 分)
3. 針對以下會計師於查核報告中溝通之事項，辨別其應於會計師查核報告中列於哪一個段落，寫出段落標題，如「查核意見」等。(每一事項 2 分，共 10 分)
 - A. XX 股份有限公司(以下簡稱 XX 公司)對前總經理及三家供應商(以下簡稱前總經理等)提起違反證券交易法特別背信罪附帶損害賠償訴訟，同時 XX 公司與主要股東 ZZ 投資股份有限公司(以下簡稱 ZZ 公司)簽訂「借款暨債權讓與契約書」及相關增補協議，XX 公司將對前總經理等部分債權讓予 ZZ 公司，請參閱財務報表附註二十八(二)及三十三(二)。
 - B. 如合併財務報表附註六(七)所述，QQ 集團民國一一一年十二月三十一日之存貨金額為 1,648,550 千元，其中 213,594 千元因本會計師未能實體盤點，亦無法以替代查核程序確定其存貨是否存在，致無法對該等存貨取得足夠及適切之查核證據以確認是否真實存在，因此本會計師無法判斷是否須對該等金額作必要之調整。除前段所述者外，本會計師係依照會計師查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與 QQ 集團保持超然獨立，並履行該規範之其他責任。
 - C. 如財務報表附註一所述，KK 股份有限公司因連年虧損之影響，截至民國 111 年 12 月 31 日之待彌補虧損為新台幣 365,532 仟元，短期借款及一年內到期之長期借款分別達 9,000 仟元及 48,333 仟元，管理階層雖於附註一敘明所採行的對策，惟該等情況顯示 KK 股份有限公司繼續經營之能力存在重大不確定性。
 - D. 列入上開合併財務報表之被投資公司中，部分被投資公司之財務報表未經本會計師查核，而係由其他會計師查核。因此，本會計師對上開合併財務報表所表示之意見中，有關該等被投資公司財務報表所列之金額，係依據其他會計師之查核報告。
 - E. LL 股份有限公司民國 111 年度銷貨收入淨額為 99,522 仟元，較 110 年度銷貨收入淨額減少 51%，考量銷貨收入成長性且對其銷貨獲利性，其中特定客戶收入佔銷貨收入淨額比例約為 64%；該交易金額對整體財務報表係屬重大。

見背面

題號： 285
科目： 審計學
節次： 5

國立臺灣大學 113 學年度碩士班招生考試試題

題號：285

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4. 根據審計準則 265 號，內部控制缺失係指符合兩項情況之一者。請說明這兩項情況各自為何？(4 分)
5. 根據確信準則 3000 號，確信案件之先決條件之一為編製標的資訊所採用之基準係屬妥適。妥適之基準應具備哪些特性？請全部列出。(5 分)
6. 根據審計準則 300 號，查核人員於訂定整體查核策略時，應執行哪些程序？請列舉兩項。(4 分)
7. 關於審計品質指標，金融監督管理委員會說明：「為提升我國財務報告之審計品質，金管會發布 AQI 揭露架構，揭露架構提供一套衡量審計品質的完整且具可比性的量化指標」。此揭露架構包括哪幾大構面？請列舉兩項。(2 分)
8. 根據審計準則 540 號，當測試管理階層如何作會計估計時，查核人員應就適用之財務報導架構而言，測試管理階層所採用之(哪三者)與前期比較是否適當？(3 分)
9. 根據審計準則 600 號，集團查核之查核風險包括哪兩項與偵查相關之風險？(2 分)

試題隨卷繳回