

注意：「第一大題選擇題考生應作答於『答案卡』，未作答於答案卡者，本大題不予計分。」

第一大題: Multiple Choice Questions : (選擇題，每題 2 分，共 60 分)

1. 關於內部控制制度之敘述，下列何者正確？(1) 查核人員應採用風險評估程序，對受查者所有內部控制制度組成要素逐一執行瞭解，(2) 查核人員應對因應經判斷為顯著風險之控制辨認受使用資訊科技之風險影響之應用系統，及資訊科技環境之其他層面，(3) 查核人員無須辨認並評估所有與受查者對主要交易類別、科目餘額及揭露事項之交易流及資訊處理作業其他層面所訂定政策有關之資訊處理控制，(4) 當查核人員已評估控制作業組成要素中所辨認控制之設計並確認其已付諸實行後，即代表其已取得測試該等控制之執行有效性之查核證據，(5) 查核人員規劃測試自動化控制執行之有效性，一般係直接測試自動化控制執行之有效性，以取代資訊科技一般控制之測試。  
(A) 1、2、3  
(B) 1、2、4  
(C) 1、2、5  
(D) 2、4、5  
(E) 1、2、4、5
2. 下列屬查核人員因應顯著風險之對策之一：(1) 辨認因應顯著風險之控制，並評估其是否有效設計並付諸實行，(2) 當查核人員擬信賴因應顯著風險控制之執行有效性時，應於當期測試該等控制，(3) 規劃及執行因應所辨認顯著風險之證實程序時，應注重證實分析性程序，(4) 查核人員應與治理單位溝通所辨認之顯著風險。  
(A) 1、2、3  
(B) 1、2、4  
(C) 1、3、4  
(D) 2、3、4  
(E) 1、2、3、4
3. 依據審計準則公報第 67 號，下列有關關係人查核特別考量之敘述何者正確？(1) 查核人員通常可透過瞭解受查者所處產業、法規與經濟環境辨認關係人有關資訊，(2) 受查者以偏離市場行情出售予關係人不動產，查核人員針對財務報表表達及揭露應注重法律形式，(3) 同時存有具支配性影響之關係人及其他風險因子，即可能顯示存有導因於舞弊之重大不實表達風險，(4) 辨認出管理階層先前未辨認或未告知查核人員之關係人或重大關係人交易時，查核人員應判斷是否出於故意，以重新評估查核人員對管理階層查詢所作聲明之可靠性，(5) 管理階層已於財務報表中聲明關係人交易之條款係與一般公平交易之條款相當，查核人員應評估該聲明所依據之重大假設是否合理。  
(A) 1、2、4  
(B) 2、3、4  
(C) 2、4、5  
(D) 3、4、5  
(E) 2、3、4、5

4. 下列何者係屬查核人員於取得對與會計估計攸關控制之瞭解時，宜考量之事項：(1) 如何確定其所使用資料之完整性、攸關性及正確性，(2) 建立單一金額估計或金額區間估計以評估管理階層單一金額估計，(3) 確定截至查核報告日發生之事項是否提供有關會計估計之查核證據，(4) 受查者作會計估計人員之經驗及專業能力，(5) 會計估計由適當層級之管理階層複核及核准

- (A) 1、2、4
- (B) 1、3、4
- (C) 1、4、5
- (D) 2、4、5
- (E) 2、3、4、5

5. According to the ISA315 Revised (2019), which of the following are the controls that address risks of material misstatement at the assertion level in the control activities component: (1) controls over journal entries, (2) controls related to reconciling detailed records to the general ledger, (3) general information technology controls, (4) controls that address a risk that is determined to be a significant risk, (5) controls that address risk assessed as higher on the spectrum of inherent risk but have not been determined to be a significant risk.

- (A) 1、2、3、4
- (B) 1、2、4、5
- (C) 1、3、4、5
- (D) 2、3、4、5
- (E) 1、2、3、4、5

6. According to ISA 315 Revised (2019), which of the following examples of events or conditions (inherent risk factor) that are most likely relevant to "Complexity", (1) A wide range of possible measurement criteria of an accounting estimate, (2) Operations that subject to a high degree of complex regulation, (3) Accounting measurements that involve complex processes, (4) Pending litigation and contingent liabilities, (5) Use of off-balance sheet financing arrangements.

- (A) 1、2、3
- (B) 2、3、4
- (C) 2、3、5
- (D) 1、2、4、5
- (E) 2、3、4、5

7. Which of the following is not an element of a system of Quality Control as described in International Standard on Quality Control 1?

- (A) Relevant ethical requirements
- (B) Control activities
- (C) Monitoring
- (D) Human resources
- (E) Engagement performance

8. 關於資訊科技環境之敘述，下列何者正確？(1) 查核人員應採用風險評估程序，對受查者所有內部控制制度組成要素逐一執行瞭解，然而，瞭解受查者內部控制制度中資訊科技系統之使用並非必要，因為並非受查者內部控制制度之每一組成要素均使用某些資訊科技，(2) 人工作業或自動化作業之特性對查核人員辨認及評估重大不實表達風險，以及據以設計之進一步查核程序，係屬攸關，(3) 查核人員可能於瞭解與主要交易類別、科目餘額及揭露事項有關之資訊如何流入、流經及流出受查者資訊系統時，同時辨認應用系統及資訊科技之基礎架構，(4) 當受查者於與財務報表編製攸關之資訊系統使用新興科技時，查核人員於辨認受使用資訊科技之風險影響之應用系統及資訊科技環境之其他層面時，應將該等科技納入考量，(5) 複雜之資訊科技環境可能包括高度客製化或高度整合之應用系統，受查者可能須有專責之資訊科技部門，於其他情況下，亦可能採用內部或外部服務機構，管理其資訊科技環境中之特定層面或資訊科技流程。
- (A) 1、2、3、4  
(B) 1、2、4、5  
(C) 1、3、4、5  
(D) 2、3、4、5  
(E) 1、2、3、4、5
9. 對於導致顯著風險之高度估計不確定性，除為符合審計準則公報第 49 號之規定所執行之證實程序外，查核人員應額外評估下列事項：(1) 管理階層如何考量其他替代假設或結果，以及未予採納之理由，(2) 管理階層所採用重大假設之合理性或適用之財務報導架構之適當應用，與其擬採行之特定作為攸關時，管理階層採行該特定作為之意圖及其執行能力，(3) 就會計估計之衡量基礎是否遵循編製財務報表所依據之準則，取得足夠及適切之查核證據，(4) 管理階層所採用之重大假設是否合理，(5) 就管理階層於財務報表中認列會計估計之決定是否遵循編製財務報表所依據之準則，取得足夠及適切之查核證據。
- (A) 1、2、3  
(B) 1、2、4  
(C) 2、3、4  
(D) 1、2、3、4  
(E) 2、3、4、5
10. 依據審計準則公報之規定，有關內部控制之敘述正確？(1) 如判斷為顯著風險之相關控制，計畫擬予信賴時，應於當期測試該等控制，(2) 查核人員評估受查者之風險評估流程是否適當有助於其辨認並評估整體財務報表及個別項目聲明之重大不實表達風險，(3) 內部控制顯著缺失應與治理單位溝通，(4) 公司之管理階層負責建置與運作公司的內部控制制度，(5) 與顯著風險有關之控制，如查核人員不擬信賴則無須進行瞭解
- (A) 1、2、3  
(B) 1、2、4  
(C) 1、2、5  
(D) 1、2、3、5  
(E) 1、2、4、5

11. 審計準則公報有關重大性之敘述，下列敘述何者錯誤，(1) 某一事項對財務報表使用者而言是否屬重大之判斷，係以一般使用者對財務報表資訊之需求為考量依據，(2) 查核人員評估所辨認不實表達對查核之影響時，應首要考量財務報表整體重大性，(3) 查核人員通常以所選用基準之某一百分比作為決定執行重大性之起點，(4) 對以營利為目的從事製造之受查者而言，查核人員所選用之繼續營業單位稅前淨利之百分比，通常會比對非以營利為目的之受查者所選用之收入總額或費用總額之百分比為低，(5) 顯然微小之門檻之設定，是查核人員決定是否累計不實表達之判斷基準。
- (A) 1、2、3  
(B) 1、2、4  
(C) 2、3、4  
(D) 3、4、5  
(E) 2、3、4、5
12. 依據審計準則公報第45號(ISA230)規定，下列有關查核工作底稿敘述不正確？(1) 查核工作底稿之所有權，除法令或會計師事務所內部契約另有規定者外，屬於主辦會計師，(2) 查核報告日以後60天應完成工作底稿之檔案彙整及歸檔，在此期間可進行未完成查核程序，(3) 查核工作底稿之保管年限，自查核報告日起算不短於五年，(4) 初步不完整看法之註記、更正錯誤前之文稿，應列為查核工作底稿以便日後查證，(5) 查核工作底稿可提供有經驗之查核人員能依會計師事務所品質管制制度執行複核與檢查。
- (A) 1、2、3  
(B) 1、2、4  
(C) 2、3、4  
(D) 2、4、5  
(E) 2、3、4、5
13. 關於重大不實表達風險之辨認與評估，依據ISA 315 Revised (2019) 下列敘述何者正確？(1) 查核人員辨認並評估整體財務報表之重大不實表達風險之目的在決定適當之查核計畫，(2) 整體財務報表之重大不實表達風險，特別可能導因於控制環境之控制缺失或外部事件或狀況，例如經濟衰退，(3) 重大(Material) 之交易類別、科目餘額或揭露事項，在某些情況下，可以被查核人員決定為主要(Significant) 類別、科目餘額或揭露事項，(4) 自風險評估程序所取得之查核證據，如提供辨認及評估重大不實表達風險之適當基礎，則可協助查核人員設計因應所評估個別項目聲明重大不實表達風險之進一步查核程序之性質、時間及範圍，(5) 固有風險光譜之判斷有助於查核人員判斷個別項目聲明之重大不實表達風險是否為顯著風險。
- (A) 1、2、4  
(B) 2、4、5  
(C) 1、2、3、4  
(D) 1、2、4、5  
(E) 2、3、4、5

14. Which of the following statements concerning audit evidence is *correct*?
- (A) Appropriate evidence supporting management's assertions should be convincing rather than persuasive
  - (B) Effective internal controls contribute little to the reliability of the evidence created within the entity
  - (C) The cost of obtaining evidence is not an important consideration to an auditor in deciding what evidence should be obtained
  - (D) A client's accounting data cannot be considered sufficient audit evidence to support the financial statements
  - (E) Obtaining a client's written representation is considered a sufficient audit evidence for Auditors
15. The confirmation of customers' accounts receivable rarely provides reliable evidence about the completeness assertion because
- (A) Many customers merely sign and return the confirmation without verifying its details
  - (B) Recipients usually respond only if they disagree with the information on the request
  - (C) Customers may not be inclined to report understatement errors in their accounts
  - (D) Auditors typically select many accounts with low recorded balances to be confirmed
16. Performance of audit procedures at an interim date causes the risk of material misstatement occurring between the interim date and the end of the year to do which of the following?
- (A) Decrease
  - (B) Increase
  - (C) Remain the same
  - (D) Before more difficult to ascertain.
17. Which of the following procedures would most likely include in the initial planning of a financial statement audit?
- (A) Obtain a representation letter from the client's management.
  - (B) Consider whether the client's accounting estimates are reasonable in the circumstances.
  - (C) Determine the extent of involvement of the client's internal auditors.
  - (D) Examining documents to detect any non-compliance with laws and regulations having material effects on the financial statements.
18. Which of the following audit procedures is *not correct* with respect to auditor's establishing an overall audit strategy?
- (A) Identify the characteristics of the engagement that define its scope;
  - (B) Ascertain the nature, timing and extent of resources necessary to perform the engagement.
  - (C) Consider the factors that, in the auditor's professional judgment, are significant in directing the engagement team's efforts
  - (D) Design and perform planned further audit procedures at the assertion level
19. Applying substantive tests to the details of asset and liability accounts as of an interim date, rather than as of the balance sheet date:
- (A) Eliminates the use of certain statistical sampling methods that would otherwise be available.
  - (B) Presumes that the auditor will reperform the tests as of the balance sheet date.
  - (C) Should be especially considered when there are rapidly changing economic conditions.
  - (D) Potentially increases the risk that errors which exist at the balance sheet date will not be detected.

見背面

20. Which of the following is *not* a factor that would impact the effectiveness of a substantive analytical procedure?
- (A) Eliminates the use of certain statistical sampling methods that would otherwise be available.
  - (B) Presumes that the auditor will reperform the tests as of the balance sheet date.
  - (C) Should be especially considered when there are rapidly changing economic conditions.
  - (D) Potentially increases the risk that errors which exist at the balance sheet date will not be detected.
21. Which of the following is most likely to be considered a risk factor relating to fraudulent financial reporting?
- (A) Low turnover of senior management.
  - (B) Extreme degree of competition within the industry.
  - (C) Capital structure including various operating subsidiaries.
  - (D) Sales goals in excess of any of the preceding three years
  - (E) Inventory items of small size, but high value.
22. Which of the following controls most likely would be effective in offsetting the tendency of sales personnel to maximize sales volume at the expense of high bad debt write-offs?
- (A) Employees responsible for authorizing sales and bad debt write-offs are denied access to cash.
  - (B) Shipping documents and sales invoices are matched by an employee who does not have authority to write off bad debts
  - (C) Employees involved in the credit-granting function are separated from the sales function
  - (D) Subsidiary accounts receivable records are reconciled to the control account by an employee independent of the authorization of credit
23. 下列有關「外部函證」之敘述何者正確？(1) 應付帳款函證較應收帳款函證重要，主要係因可驗證應付帳款之資訊大多存在外部，(2) 當受函證者以電子郵件回覆時，查核人員可以電話聯繫受函證者以確定其確實寄回該回函，(3) 查核人員間接取得回函時(例如，因受函證者誤將回函寄送予受查者而非查核人員)，可能要求受函證者直接以書面確認，(4) 受查者於年度中向銀行辦理銷除存款帳戶，因此，查核人員無須向此銀行執行函證。
- (A) 2、3
  - (B) 2、4
  - (C) 1、2、3
  - (D) 1、3、4
  - (E) 2、3、4
24. A furniture company ordered 84 tables from a supplier. The supplier accidentally sent only 48 tables, but the receiving department at the furniture company accepted the tables. The invoice was eventually received but was for the 84 tables ordered. The furniture company paid the entire amount. Which of the following controls would have been *least* likely to have prevented this erroneous payment?
- (A) The copy of the purchase order sent to the furniture company's receiving department should not have shown an expected quantity.
  - (B) Personnel in the furniture company's accounts payable department should compare the receiving report to the purchase invoice before creation of the voucher.
  - (C) Personnel in the furniture company's cash disbursements department should compare the check that is prepared to all of the backup documentation.
  - (D) Personnel in the furniture company's purchasing department should compare the purchase requisition to the purchase order.

25. When testing a company's cost accounting system, the auditor uses procedures that are primarily designed to determine that:
- (A) Quantities on hand have been computed based on acceptable cost accounting techniques that reasonably approximate actual quantities on hand.
  - (B) Physical inventories agree substantially with book inventories
  - (C) The system is in accordance with generally accepted accounting principles and is functioning as planned.
  - (D) Costs have been properly assigned to finished goods, work-in-process, and cost of goods sold.
26. 導致修正正式意見之事項對財務報表之影響或可能影響是否重大且廣泛，係影響修正正式意見之類型之取決要素之一，請問下列情況可能非屬廣泛之情況？
- (A) 重大子公司未編入合併報表。
  - (B) 未更正不實表達之科目包含營業收入、應收帳款、存貨、固定資產、營業成本，影響金額皆超過各科目之重大性。
  - (C) 涉及揭露時，該揭露對預期使用者瞭解財務報表係屬重要。
  - (D) 查核人員無法就權益法評價之投資及其投資損益份額執行查核程序，分別佔總資及稅前淨利各為 7% 及 8%。
27. 下列有關投資流程之查核敘述何者正確？(1) 受查者承作零成本之選擇權交易之查核風險，比查核遠期外匯合約之查核風險高，(2) 受查者與金融機構授信合約中如有衍生性商品交易額度時，查核人員應檢查或函證是否有從事相關交易，(3) 受查者第三級權益工具之主要查核風險，在於管理階層是否針對高度估計不確定性予以因應，如執行敏感度分析，(4) 管理階層如未對此高度估計不確定公允價值未予因應，查核人員可能建立金額區間估計以評估管理階層單一金額估計。該區間估計之區間金額不應超過財務報表整體重大性。
- (A) 1、2、3
  - (B) 1、2、4
  - (C) 1、3、4
  - (D) 2、3、4
  - (E) 1、2、3、4
28. 有關一般目的財務報表之會計師查核報告下列何者敘述正確？(1) 在查核意見段及查核意見之基礎段均會提及受查者適用之財務報導架構，(2) 於各種查核意見之查核報告中，查核意見之基礎段或無法表示意見之會計師對查核財務報表責任段，會敘明查核人員與受查者已保持超然獨立之用語，(3) 當會計師表示否定意見時，否定意見段不得敘明業經本會計師查核竣事，而改以本會計師受託查核代替，(4) 會計師不管表示何種查核意見，皆不會修正管理階層對財務報表之責任段之文字。
- (A) 1、4
  - (B) 2、3
  - (C) 2、4
  - (D) 1、3、4
  - (E) 2、3、4

29. Which of the following expressions is **least likely** to be included in a client's representation letter?
- (A) No events have occurred subsequent to the balance sheet date that require adjustment to or disclosure in the financial statements.
  - (B) The company has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance
  - (C) Management acknowledges responsibility for illegal actions committed by its employees
  - (D) Management has made available all financial statements and related data
30. After an audit report containing an unqualified opinion on a nonpublic client's financial statements is issued, the auditor learns that the client has decided to sell the shares of a subsidiary that accounts for 30 percent of its revenue and 25 percent of its net income. The auditor should
- (A) Determine whether the information is reliable and, if it is determined to be reliable, request that revised financial statements be issued
  - (B) Notify the entity that the auditor's report may no longer be associated with the financial statements
  - (C) Describe the effects of this subsequently discovered information in communications with persons known to be relying on the financial statements
  - (D) Take no action because the auditor has no obligation to make any further inquiries

※ 注意：請於試卷內之「非選擇題作答區」標明題號依序作答。

第二大題：配合題與問答題(六小題，共 40 分)

1. 針對下列各項可能重大不實表達(風險)，請設計重新執行之控制測試或細項測試 [共 10 分]

- (1) 有記錄採購交易，但未實際訂購或收到存貨
- (2) 採購交易之金額紀錄不正確
- (3) 存貨盤點紀錄未實際反映於存貨明細帳
- (4) 商品已於期末出貨給客戶，但未記錄存貨轉列銷貨成本(記錄之期間不正確)
- (5) 未評估存貨有呆滯或過時損失

2. 請回答下列有關「關鍵查核事項」之問題 [共 10 分]

- (1) 高度關注事項之三大領域為何？(3 分)
- (2) 決定查核最為重要事項之相對重要性考量為何？請列出四種(4 分)
- (3) 個別關鍵查核事項之內容應包含那三項？(3 分)

接次頁

3. In accordance with ISAs, please **match** each statement described below to the appropriate **section** in the Auditor's Report: [共 5 分]

- A. Auditor's Opinion,
- B. Basis for Opinion,
- C. Responsibilities of Management for the Financial Statements,
- D. Auditor's Responsibilities for the Audit of the Financial Statements,
- E. Key Audit Matters

Statement	Section
(1) These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.	
(2) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.	
(3) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.	
(4) In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, .....	
(5) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as .....	

4. 根據 ISA315 Revised (2019)之規定，查核人員對受查者之瞭解主要包含哪 3 大部分 (3 分)? 查核人員在辨認重大不實表達風險時，是透過何種方式辨認主要交易類別、科目餘額及揭露事項(1 分)? 再者，查核人員通常採取何種方式因應僅經由證實程序無法取得足夠及適切查核證據之風險，以取得足夠適切之查核證據?(1 分) [共 5 分]
5. 根據 ISA315 Revised (2019)之規定，何謂固有風險因子 (Inherent risk factor) (1 分)? 請列出 5 種攸關之固有風險因子 (5 relevant types of inherent risk factor) (5 分) [共 6 分]
6. 根據 ISA315 Revised (2019)之規定，何謂固有風險光譜 (Spectrum of inherent risk) (2 分)? 查核人員如何評估及判斷固有風險光譜?(2 分) [共 4 分]