

※ 注意：請用 2B 鉛筆作答於答案卡，並先詳閱答案卡上之「畫記說明」。

選擇題，每題 3 分，共計 63 分

1. What is the responsibility of a successor auditor (SA), who is from a different CPA firm than a predecessor auditor (PA), with respect to communicating with PA in connection with a prospective new client?
 - (A).The SA has no responsibility to contact the PA.
 - (B).The SA should contact the PA regardless of whether the prospective client authorizes contact.
 - (C).The SA should obtain permission from the prospective client to contact the PA.
 - (D).The SA need not contact the PA if the successor is aware of all available relevant facts.
2. Which of the following is not an example of non-sampling risk?
 - (A).Failing to evaluate results properly.
 - (B).Use of an audit procedure inappropriate to achieve a given audit objective.
 - (C).Obtaining an unrepresentative sample.
 - (D).Failure to recognize an error.
3. In pursuing to fulfill a CPA firms' quality control objectives, a CPA firm maintains records indicating which partners or employees of the CPA firm were previously employed by the CPA firm's clients. Which quality control objective would this be most likely to satisfy?
 - (A).Acceptance of client.
 - (B).Supervision.
 - (C).Monitoring.
 - (D).Independence.
4. Which of the following audit procedures would an auditor most likely perform to test controls relating to management's assertion concerning the completeness of sales transactions?
 - (A).Verify that extensions and footings on the entity's sales invoices and monthly customer statements have been recomputed.
 - (B).Inspect the entity's reports of pre-numbered shipping documents that have not been recorded in the journal.
 - (C).Compare the invoiced prices on pre-numbered sales invoices to the entity's authorized price list.
 - (D).Inquire about the entity's credit granting policies and the consistent application of credit checks.

見背面

5. Which of the following best describes the reason why an independent auditor reports on financial statements?
- (A).A management fraud exists and is more likely to be detected by independent auditors.
 - (B).Different interests exist between the company preparing the statements and the persons using the statements.
 - (C).A misstatement of account balances exists and is generally corrected as the result of the independent auditor's work.
 - (D).Internal control system is not without flaws .
6. An accounts receivable aging schedule was prepared on 400 pages with each page containing the aging data for 50 accounts. The pages were numbered from 1 to 400 and the accounts listed on each were numbered from 1 to 50. Sunny, an auditor, selected accounts receivable for confirmation using a table of numbers as illustrated.
- Select column from separate 5 digits
- | | | |
|-------|--------|---|
| 02011 | 020-11 | x |
| 85393 | 853-93 | * |
| 97265 | 972-65 | * |
| 61680 | 616-80 | * |
| 16656 | 166-56 | * |
| 42751 | 427-51 | * |
| 69994 | 699-94 | * |
| 07942 | 079-42 | y |
| 10231 | 102-31 | z |
| 53988 | 539-88 | * |
- Procedures performed by Sunny:
- x Mailed confirmation to account 11 listed on page 20
 - y Mailed confirmation to account 42 listed on page 79
 - * Rejected
- This is an example of which of the following sampling methods?
- (A).Acceptance sampling.
 - (B).Systematic sampling.
 - (C).Random sampling.
 - (D).Sequential sampling.
7. Which of the following is not a control that is designed to protect investment securities?
- (A).Access to securities should be vested in more than one individual.
 - (B).Custody over securities should be limited to individuals who have record keeping responsibility over the securities.
 - (C).Securities should be registered in the name of the owner.
 - (D).Securities should be properly controlled physically in order to prevent unauthorized usage.

8. To satisfy the valuation assertion when auditing an investment accounted for by the equity method, an auditor most likely would
- (A). Inspect the stock certificates evidencing the investment.
 - (B). Examine the audited financial statements of the investee company.
 - (C). Review the broker's advice or canceled check for the investment's acquisition.
 - (D). Obtain market quotations from financial newspapers or periodicals.
9. An auditor should trace bank transfers of various bank accounts for the last part of the audit period and first part of the subsequent period to detect whether
- (A). The cash receipts journal was held open for a few days after the year end.
 - (B). The last checks recorded before the year-end were actually mailed by the year end.
 - (C). Cash balances were overstated because of kiting.
 - (D). Any unusual payments to or receipts from related parties occurred.
10. 依據我國審計準則公報第 25 號「內部稽核工作之採用」之規定，下列敘述那一項是正確的？
- (A). 查核人員對內部稽核人員的適任性及客觀性雖不甚滿意，惟仍可進一步考慮內部稽核工作對查核工作的助益，以提高查核效率
 - (B). 內部控制係內部稽核的一環，目的在協助管理階層善盡其責任
 - (C). 會計師對查核報告應負之責任，得因採用受查者有效之內部稽核工作而減輕
 - (D). 查核人員得洽請內部稽核人員參與查核工作
11. 一個查核人員正為其在美國上市的客戶研究一個複雜交易之會計處理，他應尋找之最高權威性依據為
- (A). FASB EITF 之共識
 - (B). AICPA 之行業審計及會計指引
 - (C). FASB 發布之會計準則
 - (D). FASB 發布之觀念公報
12. 證券交易法包含了：
- (A). 查核人員的民事責任
 - (B). 查核人員的刑事責任
 - (C). 只有 A，但沒有 B
 - (D). A，B 都有
13. 在 1934 年的證券交易法案下，公司被要求將更換會計師的資訊向大眾報告在：
- (A). Form 10-K
 - (B). Form S-1
 - (C). Form 10-Q
 - (D). Form 8-K

見背面

14. 下列那一項僅屬於「財務報導舞弊」而非「挪用資產之舞弊」？
- (A). 一位員工偷走了公司的一批存貨，並將該批存貨的減少記錄為「銷貨成本」
- (B). 公司管理階層更改存貨盤點標籤 (inventory tags) 並高估期末存貨，同時低估銷貨成本
- (C). 財務主管將客戶支付公司應收帳款之貨款，轉移用來償還他私人的債務，並且借記某個費用科目，以隱藏這項行為
- (D). 一位員工從公司偷了小工具且沒有歸還，對應之會計項目則以「其他營業費用」來記錄
15. 下列何種風險不受查核人員之查核程序而改變？①固有風險 ②控制風險 ③偵查風險 ④抽樣風險
- (A). ①② (B). ②③ (C). ①④ (D). ②④
16. 下列何項查核程序或來源並不是用來查核或有事項？
- (A). 搜查費用的貸項 (B). 由顧客方面獲得聲明書
- (C). 閱讀董監事的會議紀錄 (D). 檢查銷貨的合約
17. 下列何者為風險評估程序應包括之事項？①查詢受查者管理階層 ②查詢受查者其他人員 ③分析性程序 ④觀察 ⑤檢查 ⑥重新執行
- (A). 僅①③④⑤ (B). 僅①③④⑤⑥
- (C). 僅①②③④⑤ (D). ①②③④⑤⑥
18. 電腦輔助查核技術得用於下列何種查核程序？①測試交易明細及餘額 ②分析性程序 ③測試一般控制 ④測試應用控制
- (A). 僅③④ (B). 僅①④ (C). 僅①③④ (D). ①②③④
19. 嵌入稽核模組法 (embedded audit module) 最適合用在下列那一項測試？
- (A). 控制測試 (B). 重新計算折舊費用是否正確
- (C). 找出不尋常之交易 (D). 驗證加總正確性
20. 甲公司經評估 2012 年度發生認列資產減損損失 100 萬元。甲公司 2012 年度稅前淨利為 5 億元。假設會計師查核甲公司 2012 年度財務報表，未發現異常情事，則會計師最可能出具何種類型之查核報告？
- (A). 無保留意見 (B). 修正式之無保留意見 (C). 保留意見 (D). 否定意見
21. 在一年當中，編製流通在外付息債券及利息費用的調節表，主要理由為：
- (A). 評估票據的內部控制 (B). 決定預付利息的真實性
- (C). 確定利息費用的合理性 (D). 偵測漏列之負債

※ 本大題請於試卷內之「非選擇題作答區」標明題號依序作答。

問答題

Using the information provided and the FOUR distinct and critical ratios calculated for both years, identify and describe audit risks and specify the auditor's design of an audit procedure in responding to each of four risks in planning the audit of T Co.

(英文作答，23%)

Names of Ratio	2013 Ratio number	2012 Ratio number	Audit Risk	Audit Procedure
Other critical information identified			Audit Risk	Audit Procedure

You are the audit senior of a CPA firm and you are planning the audit of a LED Co. T for the year ended 31 December 2013. T specializes in building LED lamps and provides a five-year warranty to its customers. Your audit manager has held a planning meeting with the CFO. He has provided you with the following notes of his meeting and financial statement extracts:

T has had a difficult year; LED lamp prices have fallen and, as a result, revenue has dropped. In order to address this, management has offered significantly extended credit terms to their customers. However, competition has increased such that there are some completed products in inventory where the selling price may be below cost. In addition, during the year, while calculating depreciation, the management extended the useful lives of some machinery from three years to five years. This reduced the annual depreciation charge.

The management needs to meet a target profit before interest and taxation of \$0.5 million in order to be paid their annual bonus. In addition, to try and improve profits, T changed their main material supplier to a cheaper alternative. This has resulted in some customers claiming on their warranties for extensive repairs. To help with operating cash flow, the management borrowed \$1 million from the bank during the year. This is due for repayment at the end of 2013.

見背面

Financial statement extracts for year ended 31 December

	<u>2013</u>	<u>2012</u>
Revenue	12.5	15.0
Cost of sales	<u>(7.0)</u>	<u>(8.0)</u>
Gross profit	5.5	7.0
Operating expenses	<u>(5.0)</u>	<u>(5.1)</u>
EBIT	<u>0.5</u>	<u>1.9</u>
Inventory	1.9	1.4
Trade Receivables	3.1	2.0
Cash	0.8	1.9
Trade payables	1.6	1.2
Loan	1.0	

- 二、請簡要說明(1)台灣審計準則與國際審計準則接軌之現況，以及(2)台灣一般公認審計準則如何被賦予法律地位。(中文作答，14%)

試題隨卷繳回