

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. 管理階層編製財務報表除未採用 IAS 12 所得稅外，係採用 IFRS，其主要原因是遞延所得稅會計處理太困難。該報表之使用者為股東與國稅局。請問以上係屬何種財務報導架構？
 - A. 一般用途。
 - B. 特殊用途。
 - C. 視其他情況而定。
 - D. 以上皆非。

2. 下列何者是受到 IAASB 國際確信案件架構規範之準則？(1) 國際審計準則(ISAs)；(2) 國際核閱案件準則 (ISREs)；(3) 國際相關服務準則(ISRSs)；(4) 國際確信案件準則(ISAEs)。
 - A. 1, 2, 3。
 - B. 1, 2, 4。
 - C. 1, 3, 4。
 - D. 1, 2, 3, 4。

3. 關於取得查核證據之查核程序，下列敘述何者不正確？
 - A. 查詢之回應可能提供查核人員具驗證性之查核證據或先前未取得之資訊。
 - B. 觀察係察視由他人執行之流程或程序，例如適用於查核人員對受查者盤點存貨或執行控制活動。
 - C. 檢查包含對資產之實體檢查，例如對有形資產之檢查可對該等資產之存在聲明提供可靠之查核證據。
 - D. 查核人員對與科目餘額及其組成要素有關之個別項目聲明執行查核時，外部函證程序常屬攸關，惟函證範圍僅限於科目餘額。

4. 資訊科技系統一般控制不包括對下列何事項之控制？
 - A. 程式之修改。
 - B. 存取之安全性。
 - C. 交易處理控制。
 - D. 系統軟體之取得、修改及維護。

5. 查核人員為因應所評估整體財務報表重大不實表達風險而作之整體查核對策，並不包括以下哪一事項？
 - A. 選擇進一步查核程序時，應融入更多受查者無法預期之因素。
 - B. 改變查核程序之性質、時間或範圍。
 - C. 對個別項目聲明所規劃進一步查核程序。
 - D. 指派較具經驗或具特殊技能之職員或聘用專家。

見背面

6. 依據審計準則公報第43號第75條，查核人員為因應管理階層踰越控制之風險，應設計並執行下列查核程序：(1) 控制測試；(2) 測試普通日記簿分錄之適當性；(3) 證實程序；(4) 測試編製財務報表所作其他調整之適當性；(5) 複核可能導致重大不實表達之會計估計；(6) 瞭解不尋常或非正常營運之重大交易，其交易動機及合理性。
- A. 2, 4, 5, 6。
B. 1, 2, 4, 5。
C. 1, 2, 4, 5, 6。
D. 2, 3, 4, 5, 6。
7. 依據ISA 570，查核人員評估受查者是否有重大繼續經營疑慮所執行之查核程序：(1) 查詢受查者管理階層是否有針對其繼續經營能力作初步的評估；(2) 出具查核報告及意見；(3) 評估管理階層有關其企業繼續經營能力之評估；(4) 確認是否有任何事件可能造成受查者企業繼續經營能力有重大疑慮。其執行順序下列何者正確？
- A. 1, 2, 3, 4
B. 1, 3, 4, 2.
C. 1, 4, 3, 2.
D. 4, 1, 3, 2.
8. Which of the following would be an improper technique when using monetary-unit statistical sampling in an audit of accounts receivable?
- A. Combining negative and positive dollar misstatements in the appraisal of a sample.
B. Using a sampling technique in which the same account balance could be selected more than once.
C. Selecting a random starting point and then sampling every *n*th dollar.
D. Defining the sampling unit in the population as an individual dollar and not as an individual account balance.
9. Tests of controls for the occurrence assertion for purchases include all of the following *except*
- A. Evaluating proper segregation of duties.
B. Tracing a sample of vouchers to purchases journal.
C. Testing a sample of vouchers for an authorized purchase order.
D. Testing a sample of vouchers for matching receiving reports.
10. When an auditor decides to confirm accounts receivable balances rather than individual invoices, it most likely would be beneficial to include with the confirmations:
- A. Copies of the client's shipping documents that support the account balances.
B. Client-prepared statements of account that show the details of the account balances.
C. Lists of the customers' recent payments that the client has already recorded.
D. Copies of the customer's purchase orders that support the account balances.

11. Which of the following procedures would be most appropriate for testing the completeness assertion as it applies to inventory?
 - A. Performing cutoff procedures for shipping and receiving.
 - B. Examining paid vendor invoices.
 - C. Tour the client's facilities, and then analyze the repair and maintenance account.
 - D. Tracing inventory items from the tag listing back to the physical inventory quantities.

12. Which of the following explanations most likely would satisfy an auditor who questions management about significant debits to accumulated depreciation accounts in the current year?
 - A. Prior years' depreciation expenses were erroneously understated.
 - B. Current year's depreciation expense was erroneously understated.
 - C. The estimated remaining useful lives of plant assets were revised upward.
 - D. Plant assets were retired during the current year.

13. Which of the following audit techniques most likely would provide an auditor with the most assurance about the effectiveness of the operation of internal control?
 - A. Inquiry of client personnel.
 - B. Recalculation of account balance amounts.
 - C. Observation of client personnel.
 - D. Confirmation with outside parties.

14. Which of the following could be difficult to determine because electronic evidence may not be retrievable after a specific period?
 - A. The timing of control and substantive tests.
 - B. Whether to adopt the testing strategies of substantive procedures or reliance on control.
 - C. The acceptance level of detection risk.
 - D. The assessed level of inherent risk.

15. Which of the following procedures most likely would assist an auditor to identify litigation, claims, and assessments?
 - A. Inspect checks included with the client's cutoff bank statement.
 - B. Read the file of correspondence from taxing authorities.
 - C. Apply ratio analysis on the current-year's liability accounts.
 - D. Obtain a letter of representations from the client's underwriter of securities.

16. An auditor should obtain sufficient knowledge of an entity's information system to understand the
 - A. Controls used to detect the concealment of fraud.
 - B. Controls used to assure proper authorization of transactions.
 - C. Process used to prepare significant accounting estimates.
 - D. Safeguard used to limit access to computer facilities.

見背面

17. Analytical procedures used in the overall review stage of an audit general include
- A. Performing tests of transactions to corroborate management's financial statement assertions.
 - B. Retesting control procedures that appeared to be ineffective during the assessment of control risk.
 - C. Gathering evidence concerning account balances that have not changed from the prior year.
 - D. Considering usual or unexpected account balances that were not previously identified.
18. Which of the following procedures would an auditor ordinarily perform first in evaluating management's accounting estimates for reasonableness?
- A. Test the calculations used by management in developing the estimates.
 - B. Obtain an understanding of how management developed its estimates.
 - C. Develop independent expectations of management's estimates.
 - D. Consider the appropriateness of the key factors or assumptions used in preparing the estimates.
19. 關於 ISA700(Revised)(審計準則公報第 57 號)與其他 ISA 公報之規定，下列敘述何者錯誤？
- A. 如果受查者已採用繼續經營會計基礎編製財務報表，而會計師已取得足夠及適切之查核證據，判斷受查者採用繼續經營會計基礎編製財務報表係非屬適當時，則應出具否定意見。
 - B. 查核人員已取得足夠及適切之查核證據，判斷受查者採用繼續經營會計基礎編製財務報表係屬適當，但導致繼續經營之能力可能產生重大疑慮之事項或情況仍存在有重大不確定性時。如果財務報表未作適當揭露，則會計師應出具保留或否定意見，並於保留或否定意見之基礎段敘明原因。
 - C. 查核報告強調事項段落中之事項非屬關鍵查核事項，因此查核人員需要因為所強調某一事項而修正原有之查核意見。
 - D. 當所查核之財務報表查核人員已取得足夠及適切之查核證據，採用繼續經營會計基礎係屬適當，但存在重大不確定性。如果財務報表已作適當揭露，則會計師應出具無保留意見附加單獨說明段，提醒財務報表使用者注意財務報表相關附註之揭露。
20. The report in a review engagement provides
- A. Limited assurance
 - B. Reasonable assurance
 - C. An opinion
 - D. A summary of findings
21. 依照 IAASB 準則架構，受新版會計師查核報告準則 ISA 700(Revised)影響而修定之 ISA 公報有哪些？(1)ISA260，(2)ISA705，(3)ISA706，(4)ISA720，(5)ISA570。
- A. 1、4、5.
 - B. 1、2、3、5.
 - C. 2、3、4、5.
 - D. 1、2、3、4、5.

接次頁

22. An auditor finds several errors in the financial statements that the client prefers not to correct. The auditor determines that the errors are not material in the aggregate. Which of the following actions by the auditor is most appropriate?
- A. Summarize the uncorrected errors in the working papers, but do not document whether the errors cause the financial statements to be misstated.
 - B. Document the conclusion that the errors do not cause the financial statements to be misstated, but do not summarize uncorrected errors in the working papers.
 - C. Do not summarize the uncorrected errors in the working papers, and do not document a conclusion about whether the uncorrected errors cause the financial statements to be misstated.
 - D. Document the errors in the summary of uncorrected errors, and document the conclusion that the errors do not cause the financial statements to be misstated.
23. An auditor suspects that a client's cashier is misappropriating cash receipts for personal use by lapping customer checks received in the mail. In attempting to uncover this embezzlement scheme, the auditor most likely would compare the
- A. Dates checks are deposited per bank statements with the dates remittance credits are recorded.
 - B. Daily cash summaries with the sums of the cash receipts journal entries.
 - C. Dates uncollectible accounts are authorized to be written off with the dates the write-offs are actually recorded.
 - D. Individual bank deposit slips with the details of the monthly bank statements.
24. An auditor scans a client's investment records for the period just before and just after the year-end to determine that any transfers between categories of investments have been properly recorded. The primary purpose of this procedure is to obtain evidence about management's financial statement assertions of:
- A. Existence and understandability and classification.
 - B. Understandability and classification, and valuation and accuracy.
 - C. Rights and obligations, and existence.
 - D. Valuation and accuracy, and rights and obligations.
25. Which of the following procedures would an auditor *most likely* complete to test the existence assertion of property, plant, and equipment?
- A. Obtaining a listing of all current-year additions, vouching significant additions to original invoices, and determining that they have been placed in service.
 - B. Obtaining a detailed fixed-asset register and ensuring items are appropriately capitalized.
 - C. Obtaining a listing of current-year additions and verifying that items are recorded in the proper period.
 - D. Obtaining a detailed fixed-asset register and ensuring depreciation methods are applied consistently.

見背面

26. Which of the following internal controls *most likely* would prevent direct labor hours from being charged to manufacturing overhead?
- A. Periodic independent counts of work-in-process for comparison to recorded amounts.
 - B. Use of time tickets to record actual labor worked on production orders.
 - C. Reconciliation of work-in-process inventory with periodic cost budgets.
 - D. Comparison of daily journal entries with approved production orders.
27. In auditing a manufacturing entity, which of the following procedures would an auditor *least likely* perform to determine whether slow-moving, defective, and obsolete items included in inventory are properly identified?
- A. Tour the manufacturing plant or production facility.
 - B. Review inventory experience and trends.
 - C. Test the computation of standard overhead rates.
 - D. Compare inventory balances to anticipated sales volume.
28. Who should be responsible for preparing a purchase order, matching the receiving report and invoice with the purchase order, and paying for the related purchase?
- A. The purchasing department is responsible for preparing the purchase order, but the treasurer is responsible for matching documents and making payment.
 - B. The manager of the department requesting the goods is responsible for preparing the purchase order, the purchasing department is responsible for matching goods, and the accounts payable department is responsible for making payment.
 - C. The purchasing department is responsible for preparing the purchase order, the receiving department is responsible for matching documents, and the accounts payable department is responsible for making payment.
 - D. The purchasing department is responsible for preparing the purchase order, the accounts payable department is responsible for matching documents, and the treasurer is responsible for making payment.
29. Which of the following activities *most likely* could be perpetrated due to the lack of effective internal controls in the revenue cycle?
- A. Obsolete items included in inventory balances are rarely reduced to the lower cost of market value.
 - B. Fictitious transactions are recorded that cause an understatement of revenue and overstatement of receivables.
 - C. The write-off of receivables by personnel who receive cash permits the misappropriation of cash.
 - D. Merchandise received is not promptly reconciled to the outstanding purchase order file.

接次頁

30. According to International Standards on Review Engagements 2400 (Revised), the practitioner shall design and perform the following procedures in obtaining sufficient appropriate evidence as the basis for a conclusion on the financial statements as a whole? (1) Analytical procedures, (2) Reperformance, (3) Inspection, (4) Observation, (5) Inquiry.
- A. 1, 3, 4.
B. 2, 3, 4.
C. 4, 5.
D. 1, 5.

※ 注意：請於試卷上「非選擇題作答區」內依序作答，並應註明作答之大題及其題號。

第二大題：簡答與問答題(五小題，共 28 分)

1. 根據確信準則公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」之內容，請從程序之性質與範圍方面，說明有限確信案件與合理確信案件之差異？(6分)
2. 根據確信準則公報第一號之定義，何謂認證案件 (Attestation Engagement)，試舉一例說明？(4分) 又何謂直接案件(Direct Engagement)，試舉一例說明？(4分)
3. 根據審計準則公報第 57 號，會計師查核報告之第一段與第二段之名稱為何？(4分)
4. 依據 ISA260 (Revised)，查核人員與治理單位溝通之事項，一般可分成哪幾類？(4分)
5. 依據 ISA701(審計準則公報第 58 號)，查核過程中會計師所高度關注 (significant auditor attention) 者事項，通常來自哪些領域？(6分)

第三大題：Audit Procedures and Assertions (配合題，共 12 分)

Match the test of controls described below to the appropriate assertion it is used to test:

Assertions:

- a) Occurrence
- b) Completeness
- c) Authorization
- d) Accuracy
- e) Cutoff
- f) Classification

Test of Controls:

- 1) Recalculate financial information on a sample of sales invoices
- 2) Review of cash receipts journal for unusual items
- 3) Observe the endorsement of checks
- 4) Test a sample of sales invoices for the presence of authorized customer order and shipping document
- 5) Compare the dates on the sales invoices with the dates of the relevant shipping documents
- 6) Test a sample of cash receipts transactions for proper cash discounts.

試題隨卷繳回