

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 50 分)

1. An accountant has been engaged to examine pro forma adjustments that show the effects an previously audited historical financial statements due to a proposed disposition of a significant portion of an entity's business. Other than the procedure previously applied to the historical financial statements, the accountant is required to:

	<u>Reevaluate the entity's internal control over financial reporting</u>	<u>Determine that the computations of the pro forma adjustments are mathematically correct</u>
A.	Yes	Yes
B.	Yes	No
C.	No	Yes
D.	No	No

Answer options for the following question are:

- A. Management override.
- B. Deliberate circumvention through collusion.
- C. Human error.

Which is an inherent limitation in internal control that:

2.	Occurs without intent?	()
3.	Involves participation of more than one person?	()
4.	Is related to the control environment?	()

5. An auditor suspects that certain client employees are ordering merchandise for themselves over the Internet without recording the purchase or receipt or receipt of the merchandise. When vendors' invoices arrive, one of the employees approves the invoices for payment. After the invoices are paid, the employee destroys the invoices and the related vouchers. In gathering evidence regarding the fraud, the auditor most likely would select items for testing from the file of all:
- A. Cash disbursements.
 - B. Approved vouchers.
 - C. Receiving reports.
 - D. Vendors' invoices.

Audit procedures:

- A. Select a sample of shipping documents, and identify those for which no related invoice exists.
- B. Select a sample of entries in the sales journal and compare with the related shipping documents.
- C. Select a sample of shipping documents, and identify those for which no related cash receipt exists.
- D. Select shipping documents from just after year-end and verify that the related sale is included in the sales register.
- E. Select shipping documents from just before year-end and verify that the related sale is excluded from the sales register.
- F. Select shipping documents from just before year-end and verify that the related sale is included in the sales register.

見背面

Which audit procedure above would most likely be used to:

6. Verify that recorded sales are valid.	()
7. Verify that all valid sales were recorded.	()

8. In a probability-proportional-to-size sample with a sampling interval of \$10,000, an auditor discovered that a selected account receivable with a recorded amount of \$5,000 had an audited amount of \$4,000. If this were the only misstatement discovered by the auditor, the projected misstatement of this sample would be:
A. \$1,000
B. \$2,000
C. \$5,000
D. \$10,000
9. According to the standards of the profession, which of the following circumstances will prevent a CPA performing audit engagements from being independent?
A. Obtaining a collateralized automobile loan from a financial institution client.
B. Litigation with a client relating to billing for consulting services for which the amount is immaterial.
C. Employment of the CPA's spouse as a client's internal auditor.
D. Acting as an honorary trustee for a not-for-profit organization client.
10. Which of the following computer-assisted auditing techniques allows fictitious and real transactions to be processed together without client operating personnel being aware of the testing process?
A. Integrated test facility.
B. Input controls matrix.
C. Parallel simulation.
D. Data entry monitor.
11. What is the correct order regarding the following audit procedures performed based on the concepts described in The Clarified ISAs ? (1) substantive procedures, (2) risk assessment procedures, (3) evaluation of uncorrected misstatements, (4) tests of controls, (5) issue an audit report.
A. 1, 2, 3, 4, 5.
B. 2, 1, 3, 4, 5.
C. 2, 4, 1, 3, 5.
D. 2, 4, 3, 1, 5.
12. Which of the following audit procedures, listed in the ISA 500(審計公報第 53 號), are primarily used in substantive procedures? (1) Analytical procedures, (2) Reperformance, (3) External confirmation, (4) Inspection, (5) Observation, (6) Inquiry, (7) Recalculation.
A. 1, 2, 4, 5, 6.
B. 2, 3, 4, 5, 6, 7.
C. 1, 2, 3, 4, 5, 6.
D. 1, 3, 4, 5, 6, 7.
13. Which of the following audit procedures shall be performed first by the auditor, regarding the entity's ability to continue as a going concern?
A. Identify any events that may cast significant doubt on entity's ability to continue as a going concern.

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- B. Determine whether management has performed preliminary assessment of the entity's ability to continue as a going concern.
- C. Issue audit report.
- D. Assess whether the use of going concern assumption to prepare the financial statements by management is appropriate
14. Standards are issued by an accounting standard-setter, following a due process that involves seeking comment from preparers, auditors, regulators and investors, considering those comments and, subsequently issuing standards. What is the applicable financial reporting framework?
- A. General purpose
- B. Special purpose
- C. Depends on the circumstance.
- D. None of the above.
15. According to ISQC 1, what is *not* the objective of the audit firm to establish and maintain a system of quality control to provide it with reasonable assurance that
- A. the firm and its personnel comply with professional standards.
- B. the firm or engagement partner issue appropriate reports in the circumstance.
- C. the firm and its personnel comply with applicable legal and regulatory requirements.
- D. the firm or engagement partner communicates the quality control system with management, when appropriate, those charged with governance.
16. In an audit based on International Standards on Auditing, a successor auditor would normally become satisfied with opening balances by
- A. Reviewing the predecessor's working papers.
- B. Performing analytical procedures.
- C. Auditing the prior year's financial statements.
- D. Interviewing the client.
17. Which of the following statements is *not* correct?
- A. As the basis for the auditor's opinions, ISA require the auditor to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error.
- B. In performing an audit, the auditor may be required to comply with legal or regulatory requirements in addition to the ISAs. In the event that such law or regulation differs from the ISAs, an audit conducted only in accordance with law or regulation will automatically comply with ISAs.
- C. The auditor shall not represent compliance with ISAs in the auditor's report unless the auditor has complied with the requirements of this ISA and all other ISAs relevant to the audit.
- D. The auditor shall have an understanding of the entire text of an ISA, including its application and other explanatory material, to understand its objectives and to apply its requirements properly.
18. Which of the following is an assurance service as defined by IAASB Engagement Standards? (1) Agreed-upon procedures, (2) Reviews of historical financial information, (3) Compilation of financial information, (4) Sustainability performance, (5) Compliance with laws and regulations, (6) Audit of financial information.

見背面

- A. 1, 2, 4, 6.
B. 2, 3, 4, 6.
C. 2, 3, 5, 6.
D. 2, 4, 5, 6.
19. Which of the following would *not* necessarily be a transaction outside the entity's normal course of business?
- A. The leasing of premises or the rendering of management services by the entity to another party if no consideration is exchanged.
B. Sales to another corporation with a similar name.
C. Transactions with offshore entities in jurisdictions with weak corporate laws determine the control procedures that should prevent or detect errors and irregularities.
D. Sales transactions with unusually large discounts or returns.
20. If the auditor has determined that an assessed risk of material misstatement at the assertion level is a significant risk, then which of the following statements is *not* correct.
- A. The auditor shall perform substantive procedures that are specifically responsive to that significant risk.
B. When the approach to a significant risk consists only of substantive procedures, those procedures shall include substantive analytical procedures.
C. External confirmations may assist the auditor in obtaining audit evidence with the high level of reliability that the auditor requires to respond to significant risks of material misstatement, whether due to fraud or error.
D. The auditor shall develop a range with which to evaluate the reasonableness of the accounting estimate in the case that management has not adequately addressed the effects of estimation uncertainty on the accounting estimates that give rise to significant risks
21. 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. Design and perform planned further audit procedures at the assertion level
C. Consider the factors that, in the auditor's professional judgment, are significant in directing the engagement team's efforts
D. Ascertain the nature, timing and extent of resources necessary to perform the engagement
22. According to ISA 320(審計準則公報第 51 號), which of the following materiality level determines first?
- A. Performance materiality.
B. Materiality for particular class of transactions, account balances, or disclosures.
C. Overall materiality.
D. Clearly trivial.
23. Which of the following is *not* a typical analytical procedure?
- A. Comparison of the financial information with similar information regarding the industry in which the entity operates.

- B. Comparison of the financial information with budgeted amounts.
- C. Study of relationships of the financial information with relevant nonfinancial information.
- D. Comparison of recorded amounts of major disbursements with appropriate invoices.

24. 下列那一作業及查核程序，並非查核規劃作業之一？

- A. 專家之參與。
- B. 執行進一步查核程序。
- C. 辨認關係人間之關係與交易。
- D. 考量未遵循法令與規範之可能情形。

25. 關於未更正不實表達之評估，下列敘述何者不正確？

- A. 同一科目餘額或交易類別內之不實表達互抵可能係屬適當。
- B. 評估未更正不實表達之累計數時，應確認前期未調整項目對本期財務報表是否仍有影響。
- C. 以前期間不重大未更正不實表達之累計數，可能對當期財務報表有重大影響。
- D. 若收入被重大高估，而此不實表達對盈餘之影響完全被一相同金額之費用高估所抵銷，因此財務報表整體應已不存在重大不實表達。

第二大題：Problem (問題，共 50 分) ※ 本大題請於試卷內之「非選擇題作答區」標明題號依序作答。

1. (10 分) According to the International Framework for Assurance Engagement, (1) what are the five elements of an assurance engagement? (5 分) (2) What are the forms of a subject matter? (5 分)
2. (10 分) 依據審計公報第 56 號第 5 條 (ISA 540.6)，查核人員查核會計估計與相關揭露之目的為何？(6 分) 再者，依據審計公報第 49 號第 30 條，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，可能包括那些程序(請例舉 2 項)? (4 分)。
3. (15 分)
 1. 根據台灣證券交易所公告之下表資料，說明此公司股票為何經香港會計師簽證，還需由台灣會計師提供服務？
 2. 台灣會計師提供的服務類型為何？會計師需要做哪些工作項目。
 3. 試擬台灣會計師所出具意見段之內容(假設一切正常)。

股票代號	910322	產業類別	存託憑證	外國企業註冊地國	KY 開曼群島	
存託憑證原股上市證券市場及證券代碼	香港交易所香港證券交易所, 0322					
公司名稱	○○控股有限公司					
簽證會計師事務所	香港 XX 會計師事務所有限公司					
簽證會計師 1	A					
簽證會計師 2	不適用					
複核會計師事務所	台灣 XX 聯合會計師事務所					
複核會計師一	甲					
複核會計師二	乙					
發行人財務報告所採用之會計原則	香港會計原則	上市地國規定財務報告公告期限及是否須經當地國會計師查核	年度財務報告	4 月 30 日前	經會計師查核	
			半年度財務報告	9 月 30 日前	毋須經會計師查核或核閱	

見背面

		(核閱)	第一季財務報告	依規無須公告，係自願持續揭露	毋須經會計師查核或核閱
			第三季財務報告	依規無須公告，係自願持續揭露	毋須經會計師查核或核閱

4. (15分)

請解析此份會計師出具之報告

1. 此報告出具的是哪種意見類型?
2. 此類型服務之工作項目及項目之例釋?
3. 台灣兩位簽證會計師與其他會計師責任範圍為何?
4. 此報告分六段，指出各段分屬何類段(回答:XX 段)?

會計師核閱報告

○○股份有限公司 公鑒：

○○股份有限公司及其子公司民國 102 年 9 月 30 日（重編後，以下同）及 101 年 9 月 30 日之合併資產負債表、民國 101 年 12 月 31 日及 1 月 1 日之合併資產負債表，暨民國 102 年 7 月 1 日至 9 月 30 日（重編後，以下同）及 101 年 7 月 1 日至 9 月 30 日，以及民國 102 年 1 月 1 日至 9 月 30 日（重編後，以下同）及 101 年 1 月 1 日至 9 月 30 日之合併綜合損益表、民國 102 年 1 月 1 日至 9 月 30 日（重編後，以下同）及 101 年 1 月 1 日至 9 月 30 日合併權益變動表與合併現金流量表，業經本會計師核閱竣事。上開財務報表之編製係管理階層之責任，本會計師之責任則為根據核閱結果出具報告。列入上開合併財務報表之部分子公司，其財務報表未經本會計師核閱，而係由其他會計師核閱。因此，本會計師對上開合併財務報表所出具之核閱報告，有關該等子公司財務報表所列之金額及附註三七所揭露之相關資訊，係依據其他會計師之核閱報告。該等子公司民國 102 年及民國 101 年 9 月 30 日之資產總額分別為新台幣（以下同）1,616,445 仟元及 1,883,722 仟元，各占合併資產總額之 3.78% 及 3.84%，民國 102 年及 101 年 7 月 1 日至 9 月 30 日與民國 102 年及 101 年 1 月 1 日至 9 月 30 日之營業收入淨額分別為新台幣 384,877 仟元、391,181 仟元、1,050,351 仟元及 1,102,484 仟元，各占合併營業收入淨額之 15.08%、17.38%、14.57% 及 15.67%。上開合併財務報表內採權益法之被投資公司中，部份被投資公司之財務報表未經本會計師核閱，而係由其他會計師核閱；因此本會計師對上開合併財務報表所出具之核閱報告中，有關前述採用權益法之投資餘額，係依據其他會計師之核閱報告，其民國 102 年及 101 年 9 月 30 日之金額分別為 26,985,810 仟元及 33,870,699 仟元，分別占合併資產總額之 63.10% 及 69.03%，民國 102 年及 101 年 7 月 1 日至 9 月 30 日與民國 102 年及 101 年 1 月 1 日至 9 月 30 日相關之投資收益分別為 1,969,103 仟元、1,657,087 仟元、5,652,661 仟元及 3,989,514 仟元，分別占合併綜合損益之（65.69）%、49.38%、（65.89）% 及 88.67%。

除下段所述者外，本會計師係依照審計準則公報第三十六號「財務報表之核閱」規劃並執行核閱工作。由於本會計師僅實施分析、比較與查詢，並未依照一般公認審計準則核閱，因是無法對上開合併財務報表之整體表示核閱意見。

如合併財務報表附註四所述，列入合併財務報表之非重要子公司之財務報表未

接次頁

經會計師核閱，其民國 102 年及 101 年 9 月 30 日之資產總額分別為新台幣 3,393,069 仟元及 2,872,528 仟元，分別占合併資產總額之 7.93%及 5.85%，負債總額分別為 1,345,175 仟元及 971,614 仟元，分別占合併負債總額之 6.40%及 6.29%；民國 102 年及 101 年 7 月 1 日至 9 月 30 日與民國 102 年及 101 年 1 月 1 日至 9 月 30 日之營業收入淨額分別為 227,350 仟元、109,944 仟元、517,410 仟元及 289,830 仟元，分別佔合併營業收入淨額之 8.91%、4.88%、7.18%及 4.12%，綜合利益（損失）分別為（160,906）仟元、（185,834）仟元、（588,041）仟元及（460,915）仟元，分別佔合併綜合損益之 5.37%、（5.54%）、6.85%及（10.24%）。

依本會計師核閱結果，除上段所述該等子公司財務報表倘經會計師核閱，對合併財務報表可能有所調整之影響外，並未發現第一段所述合併財務報表在所有重大方面有違反證券發行人財務報告編製準則、經金融監督管理委員會認可之國際財務報導準則第 1 號「首次採用國際財務報導準則」及國際會計準則第 34 號「期中財務報導」而預作修正之情事。

如財務報表附註五所述，○○股份有限公司依金融監督管理委員會民國 103 年 1 月 23 日金管證審字第 1030001741 號函示，其於民國 102 年 12 月 31 日起始喪失聯合控制，故重編其民國 102 年第 3 季合併財務報表，將原列民國 102 年第 3 季合併財務報表之業主淨利 38,974,807 仟元重新按公允價值衡量調整列計於民國 102 年第 4 季合併財務報告中，致民國 102 年第 3 季當季歸屬於合併財務報表之業主淨利減少 38,974,807 仟元。

○○股份有限公司依 2010 年版 IAS31 規定，自喪失控制力當日重新以公允價值衡量損益，嗣後若金管會將 IFRSs 版本由 2010 年版升級至 2013 年版，依 IAS8 及 2013 年版國際財務報導準則第 11 號（IFRS11）規定，應評估迴轉原重新衡量所認列之投資利益。

XX 聯合會計師事務所

會計師 XXX

會計師 XXX

試題隨卷繳回