

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. 以下那些情況可能為整體財務報表重大不實表達風險？(1) 對受查者管理階層之操守有疑慮，管理階層對某些會計估計之判斷常有偏頗情形 (2) 受查者連續多年虧損，流動負債大於流動資產，股東權益趨近於零，存有繼續經營重大不確定性之風險 (3) 受查者組織架構複雜，集團內交易與關係人交易眾多 (4) 受查者帳上固定資產有減損跡象 (5) 受查者之不良控制環境，使管理階層無法勝任其職務。  
(A) 2、4、5  
(B) 1、2、3、5  
(C) 1、2、4、5  
(D) 2、3、4、5
2. 下列哪些可作為查核證據之來源？(1) 就會計紀錄執行查核程序；(2) 以往查核資訊，並以本期更新相關情況是否發生變化，以建立其持續攸關性；(3) 事務所對受查者承接與續任之品質管制程序；(4) 管理階層專家工作所編製之資訊；(5) 在某些情況下，查核人員亦可將無法取得資訊之事實作為查核證據。  
(A) 1、2、3、4、5  
(B) 1、2、3  
(C) 3、4、5  
(D) 1、2、3、4
3. Recalculations of the client's computations would not include which of the following procedures?  
(A) Cutoff  
(B) Footing  
(C) Extension  
(D) Cross-footing
4. During the initial planning phase of an audit, the auditor most likely would:  
(A) Inquire of the client's attorney as to whether any recorded claims are probable of assertion.  
(B) Discuss the timing of the audit procedures with client's management.  
(C) Evaluate the reasonableness of the client's accounting estimates.  
(D) Identify specific internal control activities that are likely to prevent fraud.
5. In exercising judgment as to which risks are significant risks, the auditor shall consider *except for* the following  
(A) Whether the risk is a risk of fraud;  
(B) The complexity of transactions;  
(C) The operating effectiveness of internal controls  
(D) Whether the risk involves significant transactions with related parties
6. Which of the following is *least* likely to be considered an indicator of dominant influence exerted by a related party?  
(A) Management operating and financing decisions are dominated by top management.  
(B) Significant transactions are referred to the related party for final approval.  
(C) There is little or no debate among management and those charged with governance regarding business proposals initiated by the related party.  
(D) Transactions involving a close family member of the related party are rarely independently reviewed and approved.
7. Which of the following is most likely to be an overall response to fraud risks identified in an audit?  
(A) Only use certified public accountants on the engagement.  
(B) Place increased emphasis on the audit of objective transactions rather than subjective transactions  
(C) Supervise members of the audit team less closely and rely more upon judgment.

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- (D) Use less predictable further audit procedures
8. Which of the following information that comes to an auditor's attention most likely would raise a question about the occurrence of noncompliance with laws and regulations?
- (A) The presence of several difficult-to-audit transactions affecting expense accounts.  
(B) The exchange of property for a similar property in a nonmonetary transaction.  
(C) The failure to develop adequate procedures that detect unauthorized purchases.  
(D) The discovery of unexplained payments made to government agencies.
9. Which of the following controls is least likely to be relevant to a financial statement audit?
- (A) Policies that relate to compliance with income tax regulations.  
(B) Generation of production statistics used to evaluate variances.  
(C) Procedures that prevent the excess use of materials in production.  
(D) Use of computer passwords to limit access to data files.
10. Which of the following accounting estimates is involving relatively *low estimation uncertainty* and may give rise to lower risks of material misstatements?
- (A) Accounting estimates relating to the outcome of litigation.  
(B) Fair value accounting estimates for derivative financial instruments not publicly traded.  
(C) Fair value accounting estimates for which a highly specialized entity-developed model is used or for which there are assumptions or inputs that cannot be observed in the marketplace.  
(D) Fair value accounting estimates where the method of measurement prescribed by the applicable financial reporting framework is simple and applied easily to the asset or liability requiring measurement at fair value.
11. 依據審計準則規定，下列各項控制可能使查核人員 **無法信賴** 以前年度內部控制執行有效性之查核證據？
- (1). 某控制與顯著風險相關  
(2). 執行某控制之個人改變，但控制程序及系統與以前年度並無改變  
(3). 某控制過去兩年度未執行控制測試  
(4). 某控制於上年度被查核人員辨認為顯著缺失
- (A) 1、2、3  
(B) 1、3、4  
(C) 1、2、4  
(D) 1、2、3、4
12. According to AU-C Section 600, which of the following statements is *not correct*?
- (A) The group engagement team can overcome the fact that a component auditor is not independent by being involved in the work of the component auditor.  
(B) The group engagement team may be able to overcome less than serious concerns about a component auditor's professional competency by being involved in the work of that component auditor or by performing additional risk assessment or further audit procedures on the financial information.  
(C) If the group engagement partner decide to assume responsibility for a component auditor, and thus be required to be involved in, the work of a component auditor, insofar as that work relates to the expression of an opinion on the group financial statements.  
(D) If the group engagement partner dose not assume responsibility for a component auditor, and accordingly make reference to, the audit of a component auditor in the auditor's report on the group financial statements.
13. It is sometimes impossible for the auditors to use normal accounts receivable confirmation procedures. In such situations, the best alternative procedure the auditors might resort to would be:
- (A) Examining subsequent receipts of year-end accounts receivable.  
(B) Reviewing accounts receivable aging schedules prepared at the balance sheet date and at a subsequent date.  
(C) Requesting that management increase the allowance for uncollectible accounts by an amount equal to some percentage of the balance in those accounts that cannot be confirmed.

- (D) Applying analytical procedures to accounts receivable and sales on a year-to-year basis.
14. In your review of ABC Company's financials, you note that Receivables have increased approximately 200% from the previous year, while Cash has declined. Further investigation reveals that 70% of ABC's receivables were booked within 7 days of the end of the quarter. If financial statement fraud is involved, which type is most likely?
- (A) Fictitious revenues.
  - (B) Timing differences.
  - (C) Improper asset valuations.
  - (D) Improper disclosures.
15. 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) Examine inventory items for dust or rust during observation.
  - (B) Trace tag counts to final inventory listing.
  - (C) Compare inventory balances to anticipated sales volume.
  - (D) Review inventory experience and trends.
16. The auditors plan to use data analytics to audit purchases. Which of the following is least likely to be performed efficiently using data analytics?
- (A) Identification of unusually large purchases.
  - (B) Identification of purchases from vendors that are not authorized.
  - (C) Identification of purchases of non-standard items.
  - (D) Identification of purchases of goods from related parties that the auditors had not been informed of and were not aware of the relationship.
17. Which of the following policies is an internal control weakness related to the acquisition of factory equipment?
- (A) Acquisitions are made through and approved by the department in need of the equipment.
  - (B) Advance executive approvals are required for equipment acquisitions.
  - (C) Variances between authorized equipment expenditures and actual costs are to be immediately reported to management.
  - (D) Depreciation policies are reviewed only once a year.
18. For good internal control, a copy of a receiving report should be sent to all of the following departments *except*:
- (A) Accounts payable.
  - (B) Purchasing.
  - (C) Stores.
  - (D) Shipping.
19. Which of the following is an auditor most likely to confirm from the transfer agent and registrar?
- (A) Total shares of stock issued.
  - (B) Restrictions on the payment of dividends.
  - (C) Total market value of outstanding shares of stock.
  - (D) Gains from sale of treasury stock.
20. Which of the following procedures is not a procedure that is completed near the end of the engagement?
- (A) Review to identify subsequent events
  - (B) Review cash transactions.
  - (C) Obtain the lawyer's letter.
  - (D) Obtain the letter of representations.

21. 依據審計準則公報第 62 號之規定，請問下列有關查核人員與治理單位之溝通敘述何者正確？
- (1). 治理單位之所有人員皆負有管理責任。此時，查核人員如確認已與同時負有管理及治理責任之人員溝通公報規定事項，查核人員仍另行與治理單位成員溝通。
  - (2). 不管受查者是否屬公眾利益個體，查核人員須以書面與治理單位溝通查核人員之獨立性。
  - (3). 查核人員應與治理單位溝通所規劃如何因應重大不實表達之顯著風險及風險較高之領域，以及可能成為關鍵查核事項之初步看法。
  - (4). 查核人員於查核完成階段應與治理單位溝通查核人員對受查者會計實務重大質性層面之看法。
- (A) 2、3、4  
(B) 1、2、3、4  
(C) 3、4  
(D) 1、3、4
22. 下列有關「關鍵查核事項」之敘述何者正確？
- (A) 會計師針對所決定關鍵查核事項，因為涉及受查者涉及商業機密為理由，而不於查核報告溝通。
  - (B) 在受查者營運較為單純時，依審計準則公報第 43 號規定辨認管理階層踰越控制及收入假設存有舞弊風險，查核人員可能無須高度關注，而於決定關鍵查核事項時不將其納入考量。
  - (C) 查核人員查核上市公司財務報表，如未有決定須於查核報告中溝通關鍵查核事項，則無須將於查核報告中納入關鍵查核事項之段落。
  - (D) 會計師出具否定意見時，不得溝通關鍵查核事項。
23. 下列有關財務報表核閱報告之敘述何者正確？
- (1). 核閱報告應包括：會計師對財務報表在所有重大方面是否依照適用之財務報導架構編製，足以允當表達受查者財務狀況、財務績效及現金流量之情事所作成之意見。
  - (2). 無保留核閱結論報告應包含前言段、範圍段、核閱結論之基礎段與結論段。
  - (3). 其他事項段及強調事項段應列於結論段之後。
  - (4). 繼續經營有關之重大不確定性段應列於結論段之後。
- (A) 2、3  
(B) 1、2、3  
(C) 3、4  
(D) 2、3、4
24. 查核報告中強調事項及其他事項之適用情形存有差異，下列何者適用於強調事項而非其他事項？
- (A) 前期財務報表由其他會計師查核
  - (B) 對具重大影響之新會計準則之提前適用
  - (C) 集團查核報告提及組成個體查核人員之查核
  - (D) 查核報告分送或使用之限制
25. 下列何種情況可能不屬於查核範圍受限？
- (A) 受查者部分帳簿憑證因保管不慎而遺失
  - (B) 主查會計師無法親自查核受查者之國外子公司，而委由當地會計師查核
  - (C) 受查者表示無法配合提供某些資料，致部分查核程序無法進行
  - (D) 受查者因採用電子化的程度頗深，部分交易未能保留足夠之交易軌跡

26. 依據審計準則公報第66號(ISA 580)之規定，下列有關書面聲明之敘述何者正確？
- (1). 查核人員可以要求管理階層將顯然微小門檻金額包含於書面聲明中。
  - (2). 新任會計主管可因其非財務報表期間任職，而不簽署聲明書。
  - (3). 書面聲明不可靠或未取得之可能影響係屬廣泛，而非僅侷限於財務報表之特定要素或項目。因此，會計師應對財務報表出具無法表示意見之查核報告。
  - (4). 管理階層可於書面聲明敘明除某重大事項偏離IFRS規定外，其已依IFRS編製允當之財務報表，惟查核人員仍須評估其說法之可靠性。
- (A) 2、3  
(B) 1、2、3  
(C) 1、3、4  
(D) 2、3、4
27. 下列有關薪工流程之查核敘述何者正確？
- (1). 薪工流程的查核方法優先順序最可能為：控制測試>證實分析性程序>細項測試。
  - (2). 於查核確定給付義務之退休金精算報告時，基於與精算師區分責任，查核人員不應就管理階層提供於精算師實際員工資訊執行抽樣測試。
  - (3). 依法令提撥員工分紅，屬盈餘之分配非屬薪資費用。
  - (4). 當受查者以限制型股票作為員工獎酬方式時，查核人員查核酬勞成本攤提是否合理時，取得評價報告並非必要之查核程序。
- (A) 2、3  
(B) 1、4  
(C) 1、3、4  
(D) 2、3、4
28. 下列有關確信案件之相關敘述何者不正確？(1) 有限確信案件所取得之確信程度，係明顯低於合理確信案件中取得者，(2) 有限確信案件可接受案件風險水準低於合理確信案件，(3) 所謂認證案件係指由執業人員依基準衡量或評估標的，就原衡量或評估結果以產出之標的資訊作為確信報告之一部分之確信案件，(4) 經執行確信程序及所獲取之證據，未發現標的資訊在所有重大方面有為依據基準編製之情形」係合理確信案件結論用語，(5) 當標的資訊存有重大不實表達，執業人員應出具保留結論或否定結論之確信報告。
- (A) 1、2、4  
(B) 2、3、4  
(C) 2、4、5  
(D) 2、3、4、5
29. Auditors must assess fraud risk on every audit and respond to the risks that are identified. Which of the following is *not* a procedure required to further address the fraud risk of management override of internal control?
- (A) Reviewing accounting estimates for biases.  
(B) Examining physical controls over assets.  
(C) Evaluating the business rationale for significant unusual transactions.  
(D) Examining journal entries and other adjustments for evidence of fraud.
30. 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.

**第二大題： 配合題與問答題 (Matching and Short Answer Questions) (四小題，共 40 分)**

1. In accordance with ISAs, please match each statement described below to the appropriate **section** in the Auditor's Report: (10 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) As explained in Note X, the Group has not consolidated subsidiary XYZ Company that the Group acquired during 20X1 because it has not yet been able to determine the fair values of certain of the subsidiary's material assets and liabilities at the acquisition date. This investment is therefore accounted for on a cost basis. Under IFRSs, the Company should have consolidated this subsidiary and accounted for the acquisition based on provisional amounts. Had XYZ Company been consolidated, many elements in the accompanying consolidated financial statements would have been materially affected. The effects on the consolidated financial statements of the failure to consolidate have not been determined.	
(2) Those charged with governance are responsible for overseeing the Company's financial reporting process.	
(3) Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.	
(4) We were engaged to audit the consolidated financial statements of ABC Company and its subsidiaries (the Group), .....	
(5) 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.	

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國立臺灣大學 109 學年度碩士班招生考試試題

題號： 369

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2. 請依據審計準則公報第 59 號，回答下列 A 與 B 問題：(共計 10 分)

- A. 會計師出具修正式意見除了取決於其對財務報表之影響或可能影響是否廣泛外，尚有於那二大要素？(4 分)，  
B. 請分別說明導致 A 題二大要素之主要來源各三種情況。(6 分)

3. Match the test of controls described below to the most likely appropriate assertion it is used to test: (10分)

- A. Occurrence,  
B. Completeness,  
C. Accuracy (Valuation),  
D. Cut-off

Test of control	Assertion
(1) Examine the revenue recognition by a sequence of shipping documents.	
(2) Comparing the date on receiving report with the date of the relevant purchase journal.	
(3) Review and test of procedures for issuing materials to manufacturing departments	
(4) Test management physical count records agreed to the quantities of inventory in the subsidiary ledger	
(5) Examine application controls for electronic cash transfer to vendors	

4. 以下乃根據上市櫃公司無保留意見之範例節錄，請依據下列個情況依序回答問題：(共計 10 分)

會計師查核報告

甲公司(或其他適當之報告收受者) 公鑒：

查核意見

甲公司民國一〇五年十二月三十一日及民國一〇四年十二月三十一日之資產負債表，暨民國一〇五年一月一日至十二月三十一日及民國一〇四年一月一日至十二月三十一日之 A、B、C，以及 D (包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開財務報表在所有 E 係依照 F 暨經金融監督管理委員會認可並發布生效之 G、H、I 及 J 編製，足以 K 甲公司民國一〇五年十二月三十一日及民國一〇四年十二月三十一日之 L，暨民國一〇五年一月一日至十二月三十一日及民國一〇四年一月一日至十二月三十一日之 M 及 N。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及 O 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財務報表之責任段進一步說明。本會計師所隸屬事務所受 P 之人員已依會計師職業道德規範，與甲公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得 Q，以作為表示查核意見之基礎。

見背面

問題：

- (1) 若為保留意見(假設因財務報表存有重大不實表達的情況)，在查核意見第二段中“依本會計師之意見，    W    ，上開財務報表.....”，則 W 應填入何文字？(2 分)
- (2) 若為保留意見(假設因無法取得足夠適切之查核證據的情況)，在查核意見第二段中“依本會計師之意見，    X    ，上開財務報表.....”，則 X 應填入何文字？(2 分)
- (3) 若為否定意見，在查核意見第二段中“依本會計師之意見，    Y    ，上開財務報表.....”，則 Y 應填入何文字？(2 分)
- (4) 若為無法表示意見，在原無保留意見查核報告之查核意見第一段末尾，ooXX 財務報表...”業經本會計師查核竣事。”須改為    Z    ooXX 財務報表....。則 Z 應填入何文字？(2 分)
- (5) 假設因財務報表存有重大不實表達而產生保留或否定意見，需在查核意見之基礎段增列第一段做何種敘述？(2 分)