

題號： 269  
科目： 審計學  
節次： 5

國立臺灣大學 114 學年度碩士班招生考試試題

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對本試卷所有題目，請依據考試當日臺灣及 IAASB 制定現行或即將開始適用之準則及規範作答，準則編號後未加 (Revised) 或 (xxx 年修定) 仍以最新版本為準。英文題目優先適用國際準則、中文題目優先適用臺灣規定。

第一部分：選擇題。(每題 2 分，共計 16 分，如全部答案相同則不計分)

※ 注意：請於試卷內之「選擇題作答區」依序作答。

1. About the International Standards on Sustainability Assurance (ISSA) 5000, how many of the following statements is/are true?
  - (i) Unlike ISA 200 (or ISAs in general), ISSA 5000 deals with both limited and reasonable assurance engagements.
  - (ii) A CPA firm applying ISSA 5000 in an engagement is not required to comply with ISQMs.
  - (iii) ISSA 5000 considers “consistency” as an assertion relevant to sustainability assurance.
  - (iv) A practitioner applying ISSA 5000 in an engagement is not required to apply ISAE 3000 at the same time.

A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.
  
2. How many of the following assurance standards specifically require(s) the practitioner to include in the assurance report a statement (when applicable) about the “inherent limitations” or “inherent uncertainty” about the measurement of the underlying subject matters against the applicable criteria?
  - (i) ISA 700 (or ISAs in general).
  - (ii) ISRE 2410 Review of Interim Financial Information.
  - (iii) ISSA 5000.
  - (iv) ISAE 3410 Assurance Engagements on Greenhouse Gas Statements.

A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.
  
3. Under how many of the following scenarios would the auditor’s liabilities in a review of interim financial information the same as his/her liabilities in an audit of the annual financial statements?
  - (i) The interim financial statements cover the busy season of the client.
  - (ii) Almost all business activities of the year are from the period covered by the interim financial statements.
  - (iii) There is an acquisition of another company during the year and the acquisition occurred in the period covered by the interim financial statements.
  - (iv) The annual financial statements contain material misstatements, which were based on fraud occurred in the period covered by the interim financial statements.

A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.

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4. When the assessment of the risk of material misstatements is below the acceptably low level, how many of the following procedures is the auditor still required to perform?
- (i) Tests of details of material account balances.      (ii) Tests of controls over significant risks.  
(iii) Tests of the integrity of the entity's data.      (iv) Tests of the effectiveness of internal audit function.
- A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.
5. How many of the following services are prohibited for a firm performing audit for a public interest entity?
- (i) Providing tax calculation services of current tax liabilities.  
(ii) Taking custody of client assets.  
(iii) Providing valuation services of valuing a potential acquisition target company.  
(iv) Providing audit services if the total fees from the client have represented more than 15% of the total fees received by the firm each year for the past five years.
- A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.
6. To test the completeness of accounts receivable for an entity using perpetual inventory, how many of the following audit procedures would provide the auditor with sufficient appropriate evidence?
- (i) Attending the physical inventory counting.      (ii) Inquiring the management about the entity's related parties.  
(iii) Performing a walk-through of the shipping and sales journal recording process.  
(iv) Analyzing the time trend of receivable turnover.
- A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.
7. Assume that AWS is a service organization that provides cloud computing and other cloud-based services, such as data storage. Dovetail Ltd. uses AWS to store, process, and analyze the entity's global sales data. Dovetail has a fiscal year ended at 12/31. The auditor of Dovetail obtains a report from AWS on the controls at AWS. For the auditor to use the report as audit evidence that the controls at AWS are operating effectively, how many pieces of the following information must be contained in the report?
- (i) A description of the AWS control environment.  
(ii) A reporting period for the 12 months ended 12/31.  
(iii) The report was audited in accordance with ISAE 3402 Assurance Reports on Controls at a Service Organization.  
(iv) The report was audited by an independent third party.
- A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.

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8. How many of the following tasks does the auditor need to determine a level of materiality to accomplish?
- (i) Determining the acceptable level of audit risk.
  - (ii) Determining key audit matters (from matters communicated with those charged with governance).
  - (iii) Determining whether or not to refer to a component auditor in the auditor's report on the group financial statements.
  - (iv) Determining whether any of the assessed risks of material misstatements is a significant risk.
- A. Zero.  
B. One.  
C. Two.  
D. Three.  
E. Four.

第二部分：選擇題，題號沿續第一部分。(每題 2 分，共計 44 分，如全部答案相同則不計分)

※ 注意：請於試卷內之「選擇題作答區」依序作答。

9. For an entity applying IFRS S1 and S2 in reporting sustainability-related financial disclosures, how should the auditor consider the implications of the entity's sustainability disclosures for its financial statements?
- A. Any information material enough to be disclosed in the sustainability report is also material for financial statements.  
B. If the entity discloses a plan to replace high carbon emission equipment with low carbon alternatives, the auditor should understand the adjustments to management's depreciation estimates.  
C. As an entity may report sustainability-related financial disclosures only for one of its subsidiaries, the sustainability report does not necessarily have any implication for the entity's consolidated financial statements.  
D. If the entity has effective internal control over its sustainability disclosures, the auditor should assess control risk as low in the audit of financial statements.  
E. As the sustainability-related opportunities and risks are forward looking, they should not impact financial statements, which reflect historical data.
10. An entity's management and ownership are separated. The user of the entity's financial statements is the owner. When the entity's sole owner replaces the chief executive officer to manage the company, how would the change most likely affect the audit of the entity's financial statements?
- A. The acceptable level of audit risk would be higher.  
B. The level of materiality should be reduced.  
C. The auditor should expand the tests of controls.  
D. The risk of fraudulent financial reporting would increase.  
E. The audit would increase the user's confidence on the financial statements to a greater extent.
11. Contrast ISA 220 requirements on quality management for an audit to ISQM 1 requirements on quality management for an accounting firm. How does ISA 220 differ from ISQM 1? ISQM 1 requires the firm but ISA 220 does not require the engagement partner to:
- A. emphasize the firm's culture.  
B. make judgment on whether to accept or continue a client relationship.  
C. make sure the human resources are appropriate and sufficient.  
D. determine that consultation conclusions agreed with the party consulted have been implemented.  
E. review the audit work.

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/// Begin of Super Micro Case ///

Super Micro Computer, Inc. (Super Micro) is a leader in high-performance server technology and green computing. On November 15, 2024, the Wall Street Journal (WSJ) posted a report titled “Is Anyone Crazy Enough to Audit Super Micro Computer?” In the report, WSJ explains that Super Micro was fined by the regulator for accounting improprieties for fiscal 2015 to 2017. Deloitte & Touche (Deloitte) was the auditor for Super Micro during that period and continued to be the auditor until fiscal 2023. Ernst & Young (EY) replaced Deloitte in early 2024 but resigned before completing the audit. EY said in its resignation letter that it no longer could rely on representations by Super Micro’s management or audit committee. Before EY’s resignation, a former Super Micro employee filed a lawsuit, alleging that the company prematurely recognized revenues from fiscal 2020 to 2022.

Assume that the auditor of Super Micro Computer applies the international standards on audit and the international code of ethics to answer the following two questions.

12. Which of the following about the audit for Super Micro is most likely false?
- A. The former employee’s lawsuit is a subsequent event for Deloitte.
  - B. EY’s reason for resignation suggests that it believed there is a high risk of fraud.
  - C. For any auditor considering an audit engagement with Super Micro, the preconditions of an audit are present.
  - D. For any auditor considering an audit engagement with Super Micro, it is required to communicate with Deloitte and EY.
  - E. EY’s resignation letter suggests that the management of Super Micro imposed a limitation on the scope of the audit.
13. Before the accounting issues emerged, Super Micro’s stock had been on a significant rise, driven by the excitement surrounding artificial intelligence advancements. EY’s resignation caused its stock to tumble. In response, Super Micro appointed a special committee of directors, which concluded after an internal investigation that the audit committee had acted independently and that there was no evidence of fraud or misconduct by the management or board. Against this backdrop, BDO accepted the audit engagement with Super Micro by the end of 2024. Which of the following would be the most inappropriate about BDO’s audit planning and audit strategy?
- A. Assessing control risk as low.
  - B. Assessing business risk as medium to high.
  - C. Making arrangement with EY and Deloitte to review their working papers.
  - D. Considering the risk of material misstatements for revenue a significant risk despite the fact that Deloitte listed only inventories as critical audit matter in its report on fiscal 2023 financial statements.
  - E. Obtaining evidence on the cutoff of sales revenue for the prior year (i.e., fiscal 2023).

/// End of Super Micro Case ///

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14. Companies are using advanced technology to manage inventories. For example, egg producers are using artificial intelligence (AI) to count eggs and retailers are using AI to identify which customer took which items out of the store. In a financial statement audit of an entity using AI to maintain inventory perpetually, which of the following procedures would provide the least sufficient appropriate evidence?
- A. Testing the completeness of system generated reports specifically on AI program change management.
  - B. Inquiring the management and obtaining documentation that management used to evaluate its own AI program development controls.
  - C. Using the test data approach to test application controls by manually inputting a test data set.
  - D. Performing test counts of inventory for a shop or warehouse using AI for inventory management.
  - E. Comparing the gross profit margin ratio of the same entity over time and with those of competitors over the same period.
15. When the auditor applies ISA 570 Going Concern in the audit, under which of the following scenarios shall the auditor express an adverse opinion?
- A. When a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.
  - B. When adequate disclosures about the material uncertainty are not made in the financial statements.
  - C. When events or conditions have been identified that may cast significant doubt on the entity's ability to continue as a going concern.
  - D. When, in the auditor's judgment, management's use of the going concern basis of accounting in the preparation of the financial statements is inappropriate.
  - E. When management is unwilling to make or extend its assessment of the entity's ability to continue as a going concern when requested to do so by the auditor.
16. The international code of ethics for professional accountants lists several threats to compliance with the fundamental principles. Which of the following is the threat that the mandatory requirements of audit partner rotation address?
- A. Advocacy.
  - B. Self-review.
  - C. Self-interest.
  - D. Intimidation.
  - E. Independence.
17. 群聯電子 2016 年爆發財務不實案，於 2009 年至 2014 年間，未如實申報某三間公司為關係人。根據新竹地院 108 年度金字第 5 號判決，群聯電子對此三間公司無所有權，此三間公司為其當時之董事長實質控制，其財報重編前後之本期淨利、本期綜合損益、股東權益金額皆相同，涉及之關係人交易難認為虛假交易。查核人員如依據現行會計及審計準則查核群聯電子 2009 至 2014 年度財報，下列何者為是？
- A. 本案重大不實表達風險來自資訊系統無法有效彙總受查者與其關係人間之交易或餘額。
  - B. 根據輪調規定，此段時間不可持續由同二位主辦會計師查核簽證。
  - C. 如查核人員應將所辨認正常營運之重大關係人交易亦視為顯著風險，否則為重大查核缺失。
  - D. 查核人員負有辨認關係人之責任。
  - E. 即使隱瞞之關係人交易對淨利之影響未達到財報整體重大性之金額，此隱瞞仍可能具有重大性。

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/// 台中銀行案例-開始 ///

台中商業銀行股份有限公司（簡稱台中銀行）為臺灣上市公司，台中銀保險經紀人公司（台中銀保經、保經公司）為其百分之百持有之子公司。台中銀行於民國 113 年 2 月 1 日發布重大訊息稱其受到檢調單位搜查，並說明：「對公司財務業務之影響：有關臺灣新北地方檢察署 113/1/31 新聞稿及媒體報導所述對本公司及保經公司所受之損害金額，因新聞稿及媒體報導所列之相關支出係依照內部授權依法經營業務，且發生時業已列為本公司及保經公司各該年度（112 年以前）之費用，故對本公司本年（113 年）度財務及業務並無造成重大影響。」

後續媒體報導台中銀行前董事長王貴鋒於民國 113 年 6 月 21 日被依證券交易法及銀行法加重特別背信、加重非常規交易等罪起訴，其涉嫌於台中銀保經負責人任內，先將董事長核決權限提高至一億元，接著自西元 2014 年起，分別以台中銀、台中銀保經租用公務車名義，向公司外部人租購豪華車、超跑等供私人生活使用，假營業租賃之名，行融資租賃之實，且租期屆滿未將車輛過戶至公司名下，使 2 公司損失 2.5 億餘元。2016 年間，王貴鋒指定公司外部人購入龐巴迪私人飛機，再安排複雜租賃架構由 2 公司支出基本運行費、使用費等，並多次公器私用帶親友搭機出遊，使 2 公司損失四億餘元。

台中銀行 112 年度財務報告之會計師查核報告日為 113 年 2 月 25 日。假設媒體報導大致為實，依據現行會計及審計準則，針對合併財報，回答以下兩題。（以下「本事件」代表造成台中銀之重大訊息及相關媒體報導之事件。）

18. 查核人員查核台中銀行 112 年度財務報告，在得知 113 年 1 月 31 日檢調之蒐查原因後，最可能需要考慮對下列哪項審計準則相關之查核內容新增查核證據？

- A. TWSA 550 關係人。
- B. TWSA 240 查核財務報表對舞弊之責任。
- C. TWSA 540 會計估計與相關揭露之查核。
- D. TWSA 505 外部函證。
- E. TWSA 600 集團財務報表查核之特別考量。

19. 金管會於 113 年 2 月 1 日對台中銀行開罰 1200 萬元；台中銀行 112 年度合併稅後淨利為 68 億元，113 年 11 月股價創該年新高，114 年 1 月 10 日公告 113 年合併稅後淨利為 83 億元。查核人員在查核台中銀行 112 年財報時，在得知金管會裁罰金額、以及該年與未來預期淨利後，應如何因應查核風險？下列何者最適當？

- A. 只要客戶賺錢就沒事。
- B. 因行政罰鍰與淨利相較微不足道，故本事件不影響重大不實表達風險。
- C. 因股價下跌又回彈至原水準，表示本事件不對財報使用者（股東）之經濟決策有影響，故毋須考慮查核風險。
- D. 瞭解董事會過往是否明知並默許前董事長公款私用之行為，並增加細項測試。
- E. 要求管理階層出具之書面聲明中說明此掏空案只影響 112 年及過往年度之費用。

/// 台中銀行案例-結束 ///

20. 查核人員在未查出重大不實表達時，

- A. 即可表示無保留意見。
- B. 如自認取得之查核證據已足夠，即可表示無保留意見。
- C. 如取得之查核證據未足夠且認為未偵出不實表達對財務報表之影響雖屬重大但非廣泛，應表示保留意見。
- D. 如取得之查核證據未足夠，應表示否定意見。
- E. 是否需修正意見完全取決於是否存在繼續經營之重大不確定性。

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21. 在以下何種情況下，查核人員不應採用內部稽核人員或查核人員專家之工作？
- A. 查核人員外部專家被視為查核團隊成員。
  - B. 內部稽核人員不具備獨立性。
  - C. 內部稽核職能未應用系統化且嚴謹之方法。
  - D. 查核人員專家曾受僱於客戶之競爭對手。
  - E. 查核人員專家之工作與涉及主觀及複雜判斷之重大事項有關。
22. 下列對兩查核程序之排序，何者在順序相反時會降低第二項查核程序所取得查核證據之足夠及適切性？(說明：如選項為「先測試收入之完整性，再測試其截止」，則順序相反後第二項查核程序為測試收入之完整性。)
- A. 先測試存貨之完整性，再測試其評價。
  - B. 先測試資訊系統之一般控制，再測試資訊處理控制。
  - C. 先對銷售客戶使用銷售金額排序，再測試應收帳款之分類。
  - D. 查核經營連鎖商店之公司，在執行盤點測試當天，先隨機選擇要測試之分店再選擇要測試之存貨項目。
  - E. 先用非統計抽樣選擇要寄發外部函證之供應商，再使用統計抽樣測試應付帳款之完整性。
23. 查核人員應取得管理階層之書面聲明毋須包括下列哪項？
- A. 管理階層已告知查核人員編製財務報表時須考量之所有已知未遵循或疑似未遵循法令事項。
  - B. 管理階層已告知查核人員所有使受查者繼續經營之能力可能產生重大疑慮之事件或情況。
  - C. 管理階層已告知查核人員其對財務報表可能因舞弊而產生重大不實表達風險之評估結果。
  - D. 管理階層已依適用之財務報導架構適當處理及揭露所有關係人之關係及交易。
  - E. 管理階層已告知查核人員所有可能影響財務報表之已知實際或可能之訴訟與索賠。
24. 有關查核規劃之規定，下列敘述何者錯誤？
- A. 查核計畫應較查核策略更為詳細。
  - B. 整體查核策略之書面紀錄，為與查核團隊溝通重大事項之方式。
  - C. 訂定整體查核策略須考量之因素，於每一查核案件皆相同。
  - D. 訂定整體查核策略之過程，應考量風險評估之結果。
  - E. 查核計畫應包括對個別項目聲明所規劃進一步查核程序之時間。
25. 查核人員在辨認及評估與會計估計及相關揭露有關之個別項目聲明重大不實表達風險時，毋須：
- A. 分別評估個別項目聲明之固有風險及控制風險。
  - B. 考量會計估計受估計不確定性影響之程度。
  - C. 選擇及應用作會計估計之方法，受固有風險因子影響之程度。
  - D. 測試管理階層如何作會計估計。
  - E. 決定所辨認及評估之重大不實表達風險是否為顯著風險。

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26. 股市分析師對受查者現況及未來發展之分析報告，最可能在查核人員根據下列哪項審計準則作查核時使用？
- A. TWSA 220 財務報表查核之品質管理。
  - B. TWSA 560 期後事項。
  - C. TWSA 720 其他資訊之閱讀與考量。
  - D. TWSA 505 外部函證。
  - E. TWSA 315 辨認並評估重大不實表達風險。
27. 查核人員對前期或期初餘額之考量，下列何者錯誤？
- A. 查核人員訂定整體查核策略及查核計畫，於首次受託查核時，可能須額外考量驗證期初餘額所應採取之必要查核程序。
  - B. 首次受託查核時，如前期財務報表係由前任會計師查核且表示修正式意見，則查核人員在評估本期財務報表之重大不實表達風險時，應評估導致修正式意見之事項之影響。
  - C. 首次受託查核，會計師如認為期初餘額所適用之會計政策未依適用之財務報導架構於本期一致適用，應表示保留意見或否定意見。
  - D. 當前期會計估計於當期重新估計時，查核人員應依專業懷疑前期會計估計是否基於當時所作適當會計估計之判斷，並對前期會計估計之複核。
  - E. 查核人員所辨認導因於舞弊之重大不實表達風險可能與經常性估計之攸關假設變動有關，故應追溯複核管理階層對前期財務報表中之重大會計估計所作之判斷及假設。
28. 查核人員運用專業判斷設計查核樣本及抽樣程序時，毋須考慮下列哪項？
- A. 查核目的。
  - B. 非抽樣風險。
  - C. 固有風險與控制風險的存在。
  - D. 母體能符合特定之查核目的。
  - E. 構成母體之個別項目。
29. 查核人員於查核報告中溝通關鍵查核事項，下列何者錯誤？
- A. 於關鍵查核事項溝通之項目必涉及高度重大不實表達之風險。
  - B. 查核人員決定關鍵查核事項，應考慮於財務報導期間所發生之重大事項。
  - C. 對導致保留意見之事項，應於關鍵查核事項段索引至保留意見之基礎段。
  - D. 會計師經考量與受查者及查核相關之事實與情況，如決定未有須溝通之關鍵查核事項，應於關鍵查核事項段敘明之。
  - E. 導致查核人員不易取得足夠及適切查核證據之事項，通常對關鍵查核事項之決定特別攸關。
30. 對上市（櫃）公司財務報表之查核案件品質管理，主辦會計師可將下列哪項程序、工作或措施之設計或執行，指派予查核團隊成員？
- A. 對於客戶關係及查核案件之承接與續任，確認是否已依據事務所之政策及程序辦理。
  - B. 辨認、評估及因應對遵循攸關職業道德規範之威脅。
  - C. 確認用以執行案件之資源是否足夠且適當。
  - D. 確認該案件已被指派案件品質複核人員。
  - E. 對查核團隊成員間存有之歧見，確認歧見所達成之結論已作成書面紀錄並付諸實行。

接次頁



**第三部分：簡答題・請列明題號依序作答・(共計 40 分)**

※ 注意：請於試卷內之「非選擇題作答區」標明題號依序作答。

1. For each of the following audit strategies, explain with an example scenario why the auditor may/shall not express an unmodified opinion. (每小題 2 分，共 4 分)

- (a) In a new engagement, perform only substantive procedures—as opposed to both substantive procedures and tests of controls—to collect audit evidence.
- (b) In a continuing engagement, omit tests of controls because the client does not change control policies in the current year AND the tests of controls in prior years yielded satisfactory results.

2. Emma Lee, a senior accountant, is planning to perform substantive tests on the client's sales and receivables. To compare records in shipping documents and those in sales invoices, she performed audit procedures using audit sampling. The following is the sampling information:

	Population is Shipping Documents	Population is Sales Invoices
Total number of transactions	2,000,000	1,000,000
Total recorded balance of transactions	\$ 3,896,383.83	\$ 12,563,336.00
<b>Parameters used in attribute sampling:</b>		
Population deviation rate (expected)	2%	5%
Tolerable deviation rate	6%	9%
Risk of overreliance (risk of assessing control risk too low)	5%	5%
Risk of underreliance (risk of assessing control risk too high)	5%	5%
Sample size	127	158
Sample deviation rate	1.57%	5.70%
Allowance for sampling risk	3.29%	4.03%
Upper limit rate of deviation	4.86%	9.73%
<b>Parameters used in variable sampling (monetary unit):</b>		
Risk of incorrect acceptance	10%	10%
Tolerable misstatements	\$ 292,229.00	\$ 428,167.00
Expected misstatements	\$ 38,964.00	\$ 188,450.00
Sampling interval	\$ 102,536.42	\$ 66,826.26
Sample misstatements	\$ 5,576.52	\$ 93,738.00
Projected misstatements	\$ 11,481.23	\$ 105,692.76
Allowance for sampling risk	\$ 229,158.14	\$ 158,307.59
Upper limit on misstatements	\$ 240,639.37	\$ 264,000.35

Assume that all sales were on credit. Based on the above information, answer the following questions. (每小題 4 分，共 8 分)

- (a) If Emma's objective is to test the operating effectiveness of the control that all sales are recorded promptly after shipping, what inputs does she need to compute the sample size? Choose the proper sampling method and population and then list the names of the minimum inputs she needs.
- (b) If Emma's objective is to test the existence of ending accounts receivables, what would be her conclusion? Please explain how she should reach the conclusion.

見背面

3. 經濟日報 2024 年 2 月 3 日發表一報導「台商泰國製造直擊 1/紅鏈大軍前進泰市場 鴻海、廣達布局 China+1 該如何應戰？」其中指出，「電子製造業往東南亞遷移，泰國躍居最受歡迎投資地之一，陸資湧入已是最大投資國，台廠包括泰金寶、英業達 (2356)、鴻海合資公司 HORIZON PLUS 與廣達都將在今年有新產能，台廠與陸企在中國大陸搶人才搶市場，同樣情況現也在泰國上演，業者更努力讓供應鏈完整化，土地成本暴漲與勞工管理是前進泰國設廠馬上會面對的 2 課題」。(共 20 分)

假設某臺灣上市電子公司 2024 年至泰國設廠並在同年投入生產，對於其 2024 年年報之查核，請回答下列問題：

- (a) 至泰國設廠生產如何影響該公司之固有風險因子？請 (一) 列出一個最可能及一個最不可能被影響之固有風險因子並個別回答 (二) 為何可能或不可能被影響、(三) 如可能影響，其影響為何。(10 分)
- (b) 至泰國設廠生產將導致部分存貨在泰國。有鑑於近期對部分東南亞國家旅遊之疑慮，試述若查核人員無法參與在泰國之存貨盤點時，(一) 在何種情況下需執行替代查核程序、(二) 在前述情況下，列出一項查核人員可能執行之替代查核程序。(4 分)
- (c) 假設該公司在泰國取得廠房土地所需之資金為向當地銀行新增借貸得來，關於此借貸之相關內部控制，請列出 (一) 查核人員在臺灣總公司需取得最重要證據之一、(二) 查核人員在泰國當地需取得最重要證據之一。本題中「最重要」之證據意為最符合足夠及/或適切之證據。(6 分)
4. 對於以下兩例查核情境，請依據臺灣現行審計準則，個別就該例所針對之重大不實表達風險，(一) 說明是否主要源於顯著風險、(二) 如主要源於顯著風險，說明其是否為審計準則明定之顯著風險。

回答本題時，如需作必要假設以補足題目未盡之處，請敘明假設為何。(每例查核情境 4 分，共 8 分)

- (a) American Express (美國運通) 為上市公司。其對小企業客戶銷售名為 Payroll Rewards and Premium Wire 之轉帳服務時，向客戶不實宣稱其節稅優點如下：「使用此轉帳服務之轉帳手續費可作為營業費用扣抵稅，且此轉帳所回饋給企業業主個人之紅利點數不會被課稅，使客戶達到節稅之目的。」然而美國運通對該服務收取遠高於競爭對手所收取之手續費，此高額費用如純粹為獲取紅利而產生，不可作為一般營業費用扣抵稅額。美國運通對該服務之不實行銷，違反美國 Financial Institutions Reform, Recovery and Enforcement Act of 1989 (1989 年金融機構改革、復原暨強制法)。請針對此不實銷售宣傳，對美國運通公司財報重大不實表達風險之可能影響。
- (b) E. I. du Pont de Nemours and Company (舊杜邦) 曾為上市公司。其因生產 PFOA (全氟辛酸，為製造不沾鍋塗層鐵氟龍所使用之製造原料之一)，造成環境汙染，面臨大量訴訟及其後可能產生之鉅額賠償。為降低實際賠償，舊杜邦先將生產 PFOA 之部門分割獨立為一間上市公司 Chemours，又透過一連串併購及重組，將公司完全切割為三間新上市公司：Corteva, Dow Chemical, 以及 DuPont De Nemours (新杜邦)。舊杜邦面臨之訴訟賠償主要由 Chemours 承擔。  
新杜邦已在帳面上為獨立新公司，其銷售商品為在不同領域 (半導體製造、食品、營造、光電等) 應用之各式化學材料。請針對舊杜邦延續下來並持續進行之訴訟，對新杜邦財報重大不實表達風險之可能影響。