

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. How frequently must an auditor test operating effectiveness of controls that appear to function as they have in past years and on which the auditor wishes to reply in the current year?
 - A. Monthly.
 - B. Each audit.
 - C. At least every second audit.
 - D. At least every third audit.

2. According to ISA 701, those matters that required significant auditor attention should be determined first in order for auditors to be further categorized as key audit matters. Which of the following is one of the sources that auditors shall take into account *except for*?
 - A. Areas of higher assessed risk of material misstatement.
 - B. Significant auditor judgments relating to areas in the financial statements that involved significant management judgment.
 - C. The effect on the audit of significant events or transactions that occurred during the period.
 - D. Matters that need not to be communicated with those charged with governance.

3. In responding to the assessed risks of material misstatement related to accounting estimate, the auditor shall undertake which of the following audit procedures *except for*?
 - A. Test how management made the accounting estimate and the data on which it is based.
 - B. Review the outcome of accounting estimates included in the prior period financial statements, or, where applicable, their subsequent reestimation for the purpose of the current period.
 - C. Test the operating effectiveness of the controls over how management made the accounting estimate, together with appropriate substantive procedures.
 - D. Develop a point estimate or a range to evaluate management's point estimate.

4. According to ISA 500 (審計公報第 53 號), which of the following procedures are usually performed by auditors as the substantive procedures? (1) Inquiry, (2) Inspection, (3) Observation, (4) Analytical Procedures, (5) Reperformance, (6) Confirmation, (7) Recalculation.
 - A. 1, 2, 3, 4, 5.
 - B. 1, 2, 3, 4, 6.
 - C. 1, 2, 3, 4, 5, 6.
 - D. 1, 2, 3, 4, 6, 7.

5. For an entity's financial statements to be presented fairly in accordance with an applicable financial reporting framework, the framework selected should:
 - A. Match the reporting framework used by most other entities within the entity's particular industry.
 - B. Be approved by the Auditing Standard Board or the appropriate industry subcommittee.
 - C. Include an adequate description of the framework in the financial statements.
 - D. Be U.S. GAAP, for all audits performed in the United States.

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6. Which of the following is an assurance service as defined by IAASB Engagement Standards? (1) Reviews of historical financial information, (2) Agreed-upon procedures, (3) Sustainability performance, (4) Compilation of financial information, (5) Audit of financial information, (6) Tax services?
- A. 1, 2, 6.
B. 1, 3, 5.
C. 1, 5, 6.
D. 2, 4, 5.
7. In obtaining an understanding of a manufacturing entity's internal control concerning inventory balances, an auditor most likely would:
- A. Perform test counts of inventory during the entity's physical count.
B. Reviews the entity's descriptions of controls over inventory.
C. Analyzes the liquidity and turnover ratios of the inventory.
D. Perform analytical procedures design to identify cost variances.
8. An auditor's flowchart of a client's information system relevant to financial reporting is a diagrammatic representation that depicts the auditor's?
- A. Assessment of the control environment's effectiveness.
B. Assessment of control risk.
C. Identification of weakness in the system
D. Understanding of the system
9. An auditor may decide not to perform test of controls related to certain assertions because the auditor believes:
- A. sufficient appropriate evidence to support the assertions is likely to be available.
B. more emphasis on test of controls than substantive procedures is warranted.
C. Considering the relationship of assertions to specific account balances is more efficient.
D. Evaluating the effectiveness of controls is inefficient.
10. In evaluating an entity's accounting estimates, one of an auditor's objectives is to determine whether the estimates are:
- A. Based on objective assumptions.
B. Reasonable in the circumstances.
C. Consistent with industry guidelines.
D. Not subject to bias.

11. When tracing a sample of shipping documents from throughout the year to the details of the sales invoices and to the sales journal and customers' accounts receivable subsidiary ledger, the auditor is testing which of the following assertion?
- A. Classification.
 - B. Cutoff.
 - C. Occurrence.
 - D. Completeness.
12. In confirming accounts receivable, an auditor decided to confirm customers' account balances rather than individual invoices. Which of the following most likely would be included with the client's confirmation letter?
- A. An auditor-prepared letter explaining that a nonresponse may cause an inference that the account balance is correct.
 - B. A client-prepared letter reminding the customer that a nonresponse will cause a second request to be sent.
 - C. An auditor-prepared letter requesting the customer to supply missing and incorrect information directly to the auditor.
 - D. A client-prepared statement of account showing the details of the customer's account balance.
13. Substantive procedures to examine the existence assertion for accounts payable include
- A. Selecting a sample of vouchers and agreeing them to authorized purchase orders.
 - B. Selecting a sample of vouchers and tracing them to the purchases journal.
 - C. Recalculate the mathematical accuracy of a sample of vendor invoices.
 - D. Comparing dates on vouchers to dates in the purchases journal.
14. With respect to a small company's system of purchasing supplies, an auditor's primary concern should be to obtain satisfaction that supplies ordered and paid for have been
- A. Requested and approved by authorized individuals who have no incompatible duties.
 - B. Received, counted, and checked to quantities and amounts on purchase orders and invoices.
 - C. Properly recorded as assets and systematically amortized over the estimated useful life of the supplies.
 - D. Used in the course of business and solely for business purposes during the year under audit.
15. A substantive test of transactions to test the completeness assertion includes
- A. Tracing a sample of time cards to the payroll register.
 - B. Testing a sample of payroll checks for the presence of an authorized time card.
 - C. Testing postings to the payroll register for a sample of payroll checks
 - D. Recalculate the accuracy of a sample of payroll checks

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16. An auditor selected items for test counts while observing a client's physical inventory. The auditor then traced the test counts to the client's inventory listing. This procedure most likely obtained evidence concerning management's assertion of
- A. Rights and obligations.
 - B. Existence.
 - C. Completeness.
 - D. Valuation and allocation.
17. For several years, a client's physical inventory count has been lower than what was shown on the books at the time of the count so that downward adjustments to the inventory account were required. Contributing to the inventory problem could be weaknesses in internal controls that led to the failure to record some
- A. Purchases returned to vendors.
 - B. Sales returns received.
 - C. Sales discounts allowed.
 - D. Cash purchases.
18. In testing plant and equipment balances, an auditor may inspect new additions listed on the analysis of plant and equipment. This procedure is designed to obtain evidence concerning management's assertion(s) about
- A. Presentation and disclosure.
 - B. Existence or occurrence.
 - C. Valuation and allowance.
 - D. Cutoff.
19. Reviewing interest expense to examine payments to debt holders not listed on the debt analysis schedule is a procedure that can be used to test the audit assertion of
- A. Occurrence.
 - B. Completeness.
 - C. Cutoff.
 - D. Accuracy.
20. In establishing the existence and ownership of a long-term investment in publicly-traded stock, an auditor should inspect the securities or
- A. Correspond with the investee company to verify the number of shares owned
 - B. Inspect the audited financial statements of the investee company.
 - C. Confirm the number of shares owned that are held by an independent custodian.
 - D. Determine that the investment is carried at the lower of cost or market.

21. A major customer of an audit client suffers a fire after year end, but just prior to completion of audit field work. The audit client believes that this event could have a significant direct effect on the financial statements. The auditor should
- A. Advise management to disclose the event in notes to the financial statements.
 - B. Disclose the event in the auditor's report.
 - C. Withhold submission of the auditor's report until the extent of the direct effect on the financial statements is known.
 - D. Advise management to adjust the financial statements.
22. A client is a defendant in a patent infringement lawsuit against a major competitor. Which of the following items would least likely be included in the attorney's response to the auditor's letter of inquiry?
- A. An evaluation of the ability of the client to continue as a going concern if the verdict is unfavorable and maximum damages are awarded.
 - B. A description of potential litigation in other matters or related to an unfavorable verdict in the patent infringement lawsuit.
 - C. An evaluation of the probability of loss and a statement of the amount or range of loss if an unfavorable outcome is reasonably possible.
 - D. A discussion of case progress and the strategy currently in place by client management to resolve the lawsuit.
23. Which of the following procedures should an auditor perform concerning litigation, claims, and assessments?
- A. Discuss with the client's lawyer its philosophy of defending litigation, claims, and assessments that have a high probability of being resolved unfavorably.
 - B. Confirm directly with the client's lawyer that all litigation, claims, and assessments have been properly recorded in the financial statements.
 - C. Obtain assurance from management that it has disclosed all unasserted claims that its lawyer has advised are probable of assertion.
 - D. Inspect legal documents in the possession of the client's lawyer has advised are probable of assertion.
24. The report in a review engagement provides:
- A. Limited assurance.
 - B. Positive assurance.
 - C. An opinion.
 - D. A summary of findings.
25. In a monetary-unit sampling plan, the upper misstatement limit is \$11,200 and the risk of incorrect acceptance is 5%. This means that
- A. Tolerable misstatement is \$11,200.
 - B. There is a 95% chance that the actual misstatement in the account is \$11,200 or less.
 - C. There is a 95% chance that the actual misstatement in the account is \$11,200 or more.
 - D. There is a 95% chance that the actual misstatement in the account is \$11,200.

26. Which of the following procedures would an auditor most likely perform to obtain evidence about an entity's subsequent events?
- A. Reconcile bank activity for the month after the balance sheet date with cash activity reflected in the accounting records.
 - B. Obtain a letter from the entity's attorney describing any pending litigation, unasserted claims, or loss contingencies.
 - C. Review the treasurer's monthly reports on temporary investments owned, purchased, and sold.
 - D. Examine on a test basis the purchase invoices and receiving reports for several days after the inventory date.
27. An auditor was unable to obtain audited financial statements or other evidence supporting an entity's investment in a large foreign subsidiary. Between which of the following opinions should the entity's auditor choose?
- A. Adverse and unqualified
 - B. Disclaimer and unqualified
 - C. Qualified and adverse
 - D. Qualified and disclaimer
28. 依據審計準則公報第57號及59號等公報之規定，下列敘述何者錯誤
- A. 當所查核之財務報表偏離所適用之財務報導架構，但其影響為重大且具廣泛性，會計師應出具否定意見。
 - B. 當所查核之財務報表因查核範圍受限制而無法取得足夠及適切之查核證據，但其影響為重大且具廣泛性，會計師應出具否定意見。
 - C. 當所查核之財務報表因查核範圍受限制而無法取得足夠及適切之查核證據，但其影響為重大但不具廣泛性，會計師應出具保留意見。
 - D. 當所查核之財務報表偏離所適用之財務報導架構，但其影響為重大但不具廣泛性，會計師應出具保留意見。
29. In the course of the examination of financial statements for the purpose of expressing an opinion, the auditor normally prepares a schedule of unadjusted differences for which the auditor did not propose adjustments when they were discovered. What is the primary purpose of this schedule?
- A. To point out to the responsible client officials the errors made by various company personnel.
 - B. To summarize the adjustments that must be made before the company can prepare and submit its federal tax return.
 - C. To identify the potential financial statement effects of errors or disputed items that were considered immaterial when discovered.
 - D. To summarize the errors made by the company so that corrections can be made after the audited financial statements are released.

30. 依據審計準則公報第57號、60號及61號等公報之規定，下列敘述何者錯誤

- A. 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。
- B. 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。
- C. 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。
- 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。

第二大題：簡答與問答題(五小題，共30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. 依據審計準則公報第67號之規定，查核人員在瞭解受查者與關係人之關係及交易時，應向管理階層查詢哪些事項?(6分)

2. 依據審計準則公報第61號之規定，查核人員對受查者是否有重大繼續經營疑慮執行風險評估程序時，針對已辨認出受查者存在使企業繼續經營能力可能有重大疑慮之事件或情況，應進一步考量管理階層就下列兩項層面所作之評估，以取得足夠及適切之證據並作出結論?(6分)

3. 依據審計準則公報第65號之規定，在執行財務報表之核閱時，會計師或核閱人員主要之核閱程序為何?(6分)

4. 依據審計準則公報第64號第8條之規定，應記載於委任書之查核案件條款應包含哪幾項?(6分)

5. 試問關鍵查核事項中之高度關注事項，通常來自哪三個領域(6分)?

見背面

※ 本大題請於試卷內之「非選擇題作答區」標明題號依序作答。

第三大題: Audit Procedures and Assertions (共 10 分)

1. Match the test of controls described below to the appropriate assertion it is used to test: (5 分)

Assertions:

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

Test of Controls:

- 1) Compare the dates on the receiving reports with the dates of the relevant vouchers
- 2) Review monthly bank reconciliations
- 3) Test a sample of vouchers for the presence of authorized purchase order and receiving report
- 4) Review the cash disbursements journal for reasonableness of account distribution
- 5) Trace a sample of receiving reports to their respective vendor invoices and vouchers

Answer:

1)	2)	3)	4)	5)
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2. Match the test of controls described below to the appropriate assertion it is used to test: (5 分)

Assertions:

- a) Occurrence
- b) Completeness
- c) Accuracy
- d) Cutoff
- e) 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

Answer:

1)	2)	3)	4)	5)
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試題隨卷繳回