



注意事項：

1. 答案依序書寫於答案卷上，不必抄題。
2. 答案卷不可書寫任何可辨別個人姓名或特殊標記，違者不予計算。
3. 請於試題紙上填寫准考證號碼，繳卷時「試題」、「答案卷」一併繳回。

一、選擇題(每題 2 分，共 70 分)

1. 查核人員對於是否已取得足夠及適切之查核證據做出專業判斷時，下列何者非應考慮之攸關因素？(A)財務報導之及時性(B)查核程序之性質(C)成本與效益之權衡(D)審計公費金額。
2. 逆查 (vouching) 通常用於查核？(A)存在或發生之聲明(B)評價或分配之聲明(C)完整性之聲明(D)表達與揭露之聲明。
3. 根據我國審計準則公報第 48 號之規定，風險評估之程序為何？①查詢受查者管理階層及受查者其他人員②瞭解受查者之環境③證實測試④分析性程序⑤觀察及檢查⑥控制測試⑦函證 (A)①③⑤(B)①④⑤(C)②④⑥ (D)①⑤⑦。
4. 如果會計師對於管理階層的誠信有疑問，則下列何者不是適當的行動？(A)拒絕接受委任(B)針對客戶聲明書中重要的事項增加查核程序，以取得從外界而來，且可加以驗證的證據(C)提高查帳公費，以補償該查帳合約所增加的風險，但是不須規劃任何額外的查核程序(D)抱持更高程度的懷疑來規畫查核程序，包括能有效揭發管理階層舞弊的特定查核程序。
5. 下列何種情況將修改標準式無保留意見之標準用語，而非增列一段說明段？(A)採用其他會計師之查核報告且欲區分查核責任(B)欲強調某一重大事項(C)對受查者之繼續經營假設存有重大疑慮(D)受查者所採用之會計原則變動且對財務報表有重大影響。
6. 查核人員就受查者律師之公費收據及附件詳加查閱，是為了？(A)確認應付未付公費金額(B)瞭解未決訟案的細節(C)確認可能漏列之未決訟案(D)估計或有負債的金額。
7. 依我國會計師職業道德規範公報規定，有關廣告宣傳及業務延攬之規定，下列敘述何者錯誤？①會計師得利用廣告媒體刊登宣傳性廣告。②可刊登會計師服務品質高於同業之內容。③與其他廠商共同恭賀所輔導之公司上市成功之廣告。④刊登會計師事務所開業之廣告。⑤會計師公會統一刊登之廣告。⑥事務所變更組織之廣告。(A)僅①②③(B)僅④⑤⑥(C)僅①④⑤(D)②③⑤。
8. 關於審計意見型態，下列敘述何者錯誤？①會計師取得充分適切證據，確認財務報表符合一般公認會計原則編製，應出具否定意見。②會計師欲強調某一重大事項時，出具修正式無保留意見。③會計師查核範圍受到限制時，出具保留意見或無法表示意見。④會計師更新對前期財務報表所表示之意見，應於意見段之前增添說明段。⑤採用其他會計師之查核工作，查核報告中一定要提及其他會計師之工作。(A)僅①③⑤(B)僅②④(C)僅②③④(D)僅①⑤。
9. 有關銷貨及收款交易循環之查核，下列敘述何者正確？(A)銷貨發票預先編號，可確保銷貨發票正確地過入應收帳款明細帳(B)查核人員執行銷貨之截止測試，目的為判斷銷貨退回是否經過適當核准(C)查核人員為了驗證所有銷貨交易是否均已入帳，可以出貨單為受查樣本，以作為查核的起點(D)出貨單、銷貨發票預先編號，可查明已入帳交易是否有效。
10. 查核人員對受查者繼續經營假設存有疑慮時，可採行下列那個程序以消除疑慮？(A)查閱股東會會議紀錄中，有關一般人事案的討論內容(B)分析受查者所提供預估未來之現金流量與獲利情形(C)查閱客戶聲明書(D)作分析性程序。
11. 大大公司之會計制度為曆年制，假設下列各獨立事件均於 X2 年 1 月 15 日發生，請問何項最有可能須於 X1 年 12 月 31 日之財務報表製作調整分錄？(A)出售子公司(B)沖銷過期存貨(C)改變固定資產之折舊方法(D)應收帳款收現。
12. 審計人員通常採取下列何種步驟以覆核期後事項？(A)覆核年底後的截止日期銀行結單(B)查詢法律顧問有關訟案(C)稽查以前所通知委託人的應改進事項(D)分析關係人交易以揭發可能的不當事件。
13. 測試製造費用分攤程序的適當性，並加以驗算其正確性之目的在？(A)表達與揭露(B)權利與義務(C)評價與分配(D)完整性。
14. 有關現金之內部控制與現金餘額之查核目的，下列敘述何者錯誤？(A)取得截止日之銀行對帳單，主要目的在於驗證銀行調節表中之調節項目(B)由經管現金或記載現金帳冊以外人員編製銀行調節表，主要目的在確保既存的現金支出交易已經記錄(C)測試現金的截止，目的在驗證現金餘額的完整性(D)查核年底前、後各五個工作天的銀行間調撥款項，目的在驗證現金餘額的所有權。
15. 對於機率與大小成比例抽樣方法 (PPS) 之敘述，何者錯誤？(A)抽樣單位是母體中的每一元(B)高估項目較易被發現(C)會自動產生分層樣本(D)可接受不當接受風險越高，應抽查的樣本量越大。
16. 會計師對依其他綜合會計基礎編製之財務報表所簽發之特殊目的查核報告，在意見段之前增加解釋段之目的為何？(A)說明財務報表按其他綜合會計基礎編製允當表達(B)說明違反一般公認會計原則之原因(C)說明受查項目符合契約所編製(D)說明財務報表附註與編製之會計基礎。
17. 下列那一項控制措施是預防應收帳款延壓入帳最佳的保護措施？(A)職能分工，使負責總帳的簿記員無法接近收取支票的郵件(B)職能分工，使員工無法同時接觸顧客寄來的支票，以及每天所收到的現金(C)會計部門主管負責控制每月對帳單之寄送，並調查任何顧客所回報的差異(D)請顧客直接付款到公司的銀行存款帳戶。
18. Which of the following audit tests would provide evidence regarding the balance-related audit objective of existence for an audit of notes payable? (A) Examine due dates on duplicate copies of notes. (B) Examine balance sheet for proper presentation and disclosure of notes payable. (C) Examine corporate minutes for loan approval. (D) Foot the notes payable list for notes payable and accrued interest.
19. When examining payroll transactions, an auditor is primarily concerned with the possibility of: (A) incorrect summaries of employee time records. (B) overpayments and unauthorized payments. (C) under withholding of amounts required to be withheld. (D) posting of gross payroll amounts to incorrect salary expense accounts.
20. Narratives, flowcharts, and internal control questionnaires are three common methods of: (A) testing the internal controls. (B) documenting the auditor's understanding of internal controls. (C) designing the audit manual and procedures. (D) documenting the auditor's understanding of a client's organizational structure.

21. Which of the following is a significant audit concern related to the transfer of inventory from one location to another? (A) Recorded transfers occurred. (B) Transfers were properly transported. (C) Transfers were properly planned. (D) Transfers represent efficient movement of assets.
22. Which of the following is not a condition for a contingent liability to exist? (A) There is a potential future payment to an outside party that would result from a current condition. (B) There is uncertainty about the amount of the future payment. (C) The outcome of an uncertainty will be resolved by some future event. (D) The amount of the future payment is reasonably estimable.
23. Refusal by a client to prepare and sign the representation letter would require a(n): (A) qualified opinion or a disclaimer. (B) adverse opinion or a disclaimer. (C) qualified or an adverse opinion. (D) unqualified opinion with an explanatory paragraph.
24. Which of the following is the most efficient audit procedure for the detection of unrecorded liabilities at the balance sheet date? (A) Obtain an attorney's letter from the client's attorney. (B) Confirm large accounts payable balances at the balance sheet date. (C) Examine purchase orders issued for several days prior to the close of the year. (D) Compare cash disbursements in the subsequent period with the accounts payable trial balance at year-end.
25. It usually takes more time to audit the acquisition and payment cycle than other cycles because: (A) there is a greater possibility of fraud in these transactions. (B) internal controls in this area are usually the weakest. (C) of the large number of accounts affected. (D) there is a greater likelihood of lawsuits against the CPA relating to these accounts.
26. An audit procedure that compares the name, amount, and dates shown on remittance advices with cash receipts journal entries and with related duplicate deposit slips would be effective in detecting: (A) kiting. (B) lapping. (C) illicit write-offs of customers as uncollectible accounts. (D) sales without proper credit authorization.
27. The most important test of details of balances for accounts receivable is: (A) confirmations. (B) recalculation of the aged receivables and uncollectible accounts. (C) tracing credit memos for returned merchandise to receiving room reports. (D) tracing from shipping documents to journals to the accounts receivable ledger.
28. The advantage of using the negative form of confirmations is that: (A) follow-up procedures are scheduled automatically. (B) a non-response from the customer proves that the balance is correct. (C) larger sample sizes can be used without increasing the costs above what would have been required for positive confirmations. (D) they provide greater reliance.
29. If an auditor desires a greater level of assurance in auditing a balance, the acceptable risk of incorrect acceptance: (A) is increased. (B) is reduced. (C) is not changed. (D) may be reduced or increased depending upon other circumstances.
30. The acceptable risk of incorrect acceptance is most related to: (A) audit efficiency. (B) audit results. (C) audit effectiveness. (D) audit estimation.
31. Which department within a manufacturing company is often responsible for the review of production and scrap reports? (A) Purchasing. (B) Accounts Payable. (C) Accounting. (D) Production.
32. To minimize the opportunity for fraud, unclaimed salary checks should be: (A) deposited in a special bank account. (B) kept in the payroll department. (C) left with the employee's supervisor. (D) held for the employee in the personnel department.
33. Most auditors assess inherent risk as high for related parties and related-party transactions because: (A) it is required by generally accepted accounting principles. (B) of the lack of independence between the parties. (C) of the unique classification of related-party transactions required on the balance sheet. (D) of the unique classification of related-party transactions required on the income statement.
34. Which of the following is a factor that relates to incentives or pressures to commit fraudulent financial reporting? (A) Significant accounting estimates involving subjective judgments. (B) Excessive pressure for management to meet debt repayment requirements. (C) Management's practice of making overly aggressive forecasts. (D) High turnover of accounting, internal audit, and information technology staff.
35. Which of the following circumstances would ordinarily not impair the auditor's independence? (A) Litigation by a client against an audit firm related to tax services. (B) Litigation by a client against an audit firm claiming a deficiency in the previous audit. (C) Litigation by an audit firm against a client claiming management fraud or deceit. (D) Intent to start a lawsuit at some future date, after the current audit is completed, claiming a deficiency in the previous audit.

二、問答題

1. 請依據審計準則公報 53 號之用語定義，簡答(1)何謂查核證據(4 分)(2)何謂查核證據之足夠性(4 分)(3)何謂查核證據之適切性(4 分)？
2. 請依據審計準則公報第 48 號之規定，簡答查核人員為辨認及評估重大不實表達風險，應執行哪些程序。(8 分)
3. 以下為五項獨立之狀況：(共 10 分；請依規定格式作答，否則不予計分)
 - (1) 甲會計師與審計客戶約定，若能減少揭露已發現的查核誤述，則可調高審計公費 20%。
 - (2) 審計客戶要求乙會計師降低審計公費並且需出具無保留意見，否則將解除審計案件與非審計案件之委任。
 - (3) 丙會計師收受審計客戶餽贈之全新百萬名車一部。
 - (4) 丁會計師介紹某證券承銷商給審計客戶，而丁會計師擔任該證券承銷商的獨立董事。
 - (5) 戊會計師一年前擔任審計客戶的監察人。

根據我國職業道德規範公報第十號「正直、公正客觀及獨立性」規定，說明上述狀況於財務報表之查核委任中，會計師之獨立性是否受到影響。需判斷獨立性是否受到影響，以及受到何項因素之影響。

注意：請採橫書方式，依以下格式答題，否則不予計分

狀況	獨立性是否受影響(是或否)	影響獨立性之因素
(1)	:	:
:	:	: