



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。

第 1 頁
共 2 頁

一、選擇題(每題 2 分，共 70 分)

1. Which of the following can be significantly affected by an audit? (A)Information risk (B)Inherent risk (C)The risk-free interest rate (D)Business risk
2. The responsibility for adopting sound accounting policies and maintaining adequate internal control rests with the: (A)company's internal audit department. (B)company management. (C)external auditor. (D)board of directors.
3. Authorizations can be either general or specific. Which of the following is **not** an example of a general authorization? (A)A sales price list for merchandise. (B)A sales manager's authorization for a sales return. (C)Credit limits for various classes of customers. (D)Automatic reorder points for raw materials inventory.
4. An advantage of using statistical sampling techniques is that such techniques: (A)define the values of precision and reliability required to provide audit satisfaction. (B)have been established in the courts to be superior to judgmental sampling. (C)eliminate the need for judgmental decisions. (D)mathematically measure risk.
5. Which of the following is an example of vouching? (A)Trace selected sales invoices to the sales journal. (B)Trace details of employee paychecks to the payroll journal. (C)Trace inventory purchases from the acquisitions journal to supporting invoices. (D)All of the above are examples of vouching.
6. Which of the following is **not** an example of a processing control? (A)check digits (B)control total (C)limitation check (D)logic check.
7. Auditors may identify conditions during fieldwork that change or support a judgment about the initial assessment of fraud risks. Which of the following is **not** a condition which should alert an auditor that the initial assessment should be changed? (A)Missing or conflicting evidence. (B)Discrepancies in the accounting records. (C)The auditor's lack of independence. (D)Inappropriate segregation of duties or independent checks on performance.
8. Which of the following most accurately describes fraud? (A)Lack of slight care. (B)Absence of reasonable care. (C)Knowledge and intent to deceive. (D)Extreme or unusual negligence without the intent to deceive.
9. The introductory paragraph of the standard audit report states that the auditor is: (A)responsible for the financial statements. (B)responsible for the opinion on the financial statements. (C)jointly responsible for the financial statements with management. (D)responsible for the financial statements and the opinion on them.
10. Analytical procedures are substantive tests and, if the results of the analytical procedures are favorable, the auditor will: (A)reduce the tests of transactions. (B)reduce the extent of tests of controls. (C)reduce the extent of tests of details of balances. (D)reduce all of the other tests.
11. Most auditors assess inherent risk as high for related parties and related-party transactions because: (A)of the lack of independence between the parties. (B)it is required by generally accepted accounting principles. (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.
12. Cash is important to auditors primarily because of the potential for: (A)expenditures. (B)errors. (C)fraud. (D)liquidity.
13. Which of the following expenses is **not** typically evaluated as part of the audit of the acquisition and payment cycle? (A)Insurance expense. (B)Bad debts expense. (C)Depreciation expense. (D)Prepaid expenses.
14. Which of the following is a substantive test of transactions? (A)Examine printouts of transactions rejected by the computer as having invalid employee IDs. (B)Review personnel policies. (C)Reconcile the disbursements in the payroll journal with the disbursements on the payroll bank statement. (D)Account for a sequence of payroll checks.
15. Which of the following is **not** a primary consideration when assessing inherent risk? (A)Existence of related parties. (B)Nature of client's business. (C)Susceptibility to defalcation. (D)Frequency and intensity of management's review of accounting transactions and records.
16. To prevent fraud, management should deny cash access to anyone responsible for:

	Opening mail from customers	Entering cash receipts transactions	Entering sales transactions
(A)	Yes	Yes	Yes
(B)	Yes	Yes	No
(C)	No	No	Yes
(D)	No	Yes	Yes

17. Which of the following is **not** a key control in the acquisition and payment cycle? (A)Authorization of purchases. (B)Authorization of payments. (C)Authorization of credit. (D)Timely recording and independent review of transactions.
18. The statement that "Nothing came to our attention which would indicate that these statements are not fairly presented" expresses which of the following? (A)Shared opinion. (B)Negative assurance. (C)Negative confirmation. (D)Disclaimer of an opinion.
19. 根據我國審計準則公報第46號，會計師事務所應建立品質管制制度，下列何者不是該制度應包括處理要素之政策及程序？①事務所領導階層對品質管制之責任②案件之承接與續任③追蹤考核④人力資源⑤品德⑥工作督導⑦職業道德規範⑧案件之執行 (A)僅①② (B)僅③④ (C)僅⑤⑥ (D)僅⑦⑧。
20. 查核工作底稿之保管年限，自查核報告日起算不短於幾年？ (A)3年(B)5年(C)當期檔7年(D)永久檔11年。
21. 根據我國審計準則公報第48號之規定，風險評估程序應包括下列那些事項？①控制測試②查詢受查者管理階層及受查者其他人員③證實測試④分析性程序⑤觀察及檢查⑥函證 (A)①③ (B)①③⑥ (C)②④ (D)②④⑤。
22. 下列何種情況，極可能存有關係人交易之情事？ (A)重大背書、保證 (B)過高之邊際貢獻無法解釋 (C)年底前報廢許多存貨 (D)對於內部控制缺失不積極改進。
23. 查核人員正在分析應收帳款成長率與銷貨成長率之關係，試問下列那一種情況最能顯示應收帳款收現存有潛在的風險？ (A)銷貨縮減10%，應收帳款縮減15% (B)銷貨成長10%，應收帳款成長22% (C)銷貨成長10%，應收帳款成長8% (D)銷貨成長10%，應收帳款縮減8%。

24. 下列何項審計服務主在調查企業之詐欺、舞弊或涉訟事件，以提供資料評估其對財務報表的影響或所涉及之法律責任？ (A) 作業審計 (B) 鑑識審計 (C) 遵行審計 (D) 財務報表審計。
25. 編製資產負債表日前後之銀行存款移轉表可有效偵測何種現金舞弊？ (A) 延壓入帳 (B) 完全未入帳的收現遭挪用 (C) 騰挪 (D) 騰挪與延壓入帳均可。
26. 嵌入審計模組法(embedded audit module)最適合用在下列那一項測試？ (A) 控制測試 (B) 有效性字元測試 (C) 驗證加總正確性 (D) 找出不尋常之交易。
27. 查核上市公司可轉讓公司債項目時，較可能函證之對象為何？ (A) 代理發行之承銷商 (B) 債券之持有人 (C) 主管發行之機關 (D) 發行債券之見證律師。
28. 在一般公認審計準則總綱的報告準則中，要求查核報告中要包含某些陳述(明示)，對於某些事項只要求在特殊狀態下才需加以揭露(暗示)。以下哪一種組合最能表現該報告準則的規定？
- | | (A) | (B) | (C) | (D) |
|----------|-----|-----|-----|-----|
| 揭露 | 暗示 | 明示 | 明示 | 暗示 |
| 一般公認會計原則 | 暗示 | 明示 | 暗示 | 明示 |
| 一致性 | 暗示 | 明示 | 明示 | 暗示 |
29. 假設以雜項總計確保薪工資資料輸入之完整性，下列何者最適宜？ (A) 員工人數 (B) 總工時 (C) 借方總額 (D) 薪資總額。
30. 依據我國審計準則公報第25號「內部稽核工作之採用」之規定，下列敘述那一項是正確的？ (A) 查核人員對內部稽核人員的適任性及客觀性雖不甚滿意，惟仍可進一步考慮內部稽核工作對查核工作的助益，以提高查核效率 (B) 內部控制係內部稽核的一環，目的在協助管理階層善盡其責任 (C) 會計師對查核報告應負之責任，得因採用受查者有效之內部稽核工作而減輕 (D) 查核人員得洽請內部稽核人員參與查核工作。
31. 舞弊風險因子包括誘因或壓力、機會、態度或行為合理化等三類。下列何者非財務報導舞弊之不實表達風險因子中之機會情況？ (A) 高階主管士氣普遍低落，不願積極任事 (B) 於租稅天堂設立子公司、分公司或開立重大銀行存款帳戶 (C) 會計人員、內部稽核或資訊人員之流動率高或不適任 (D) 實質控制受查者之組織或個人不易辨識。
32. 根據我國審計準則公報第38號規定，下列何者科目或事項通常以函證進行查核？①金融機構往來②質押有價證券③存出保證金④預收款項⑤寄銷及存儲於受查者場所以外之存貨 (A) 僅①③⑤ (B) 僅①②③⑤ (C) 僅①②④⑤ (D) ①②③④⑤。
33. 下列有關查核證據的敘述，那一項較為正確？ (A) 審計證據必須足夠及適切，而此二項特質可以相互替代 (B) 衡量證據是否足夠，主要考慮「相對風險」及「相對重要性」兩種因素 (C) 間接取得的外來證據比查核人員自行驗證的查核結論更為可靠 (D) 證據的可靠性視證據數量多寡而定；若證據的數量愈多，可靠性愈高。
34. 會計師若確定受查者財務報表編製所依據之繼續經營假設與實際情況不符，如影響極為重大時，應出何種意見之查核報告？ (A) 修正式無保留意見 (B) 保留意見 (C) 否定意見 (D) 保留意見或否定意見。
35. 以下何者為查核人員應考量重大性及查核風險之時機？①辨認及評估重大不實表達風險②決定進一步查核程序之性質、時間及範圍③評估未更正不實表達對財務報表之影響④形成查核意見 (A) ①②③ (B) ②③④ (C) ①③④ (D) ①②③④。

二、問答題

1. 依我國審計準則公報第 38 號「函證」之規定，函證之實施應以積極式為原則，但在何種情況下得兼採消極式？(共 4 分)
2. 依審準則公報第 48 號所述，內部控制的組成要素除「與財務報導有關之資訊系統(含相關營運流程)及溝通」外，尚有那些？(共 8 分)
3. 受查者之期末應收帳款餘額(母體金額)為\$8,000,000，曾會計師採用機率與大小成比例(probability-proportional-to-size：簡稱PPS)抽樣方法，以測試期末應收帳款是否高估，樣本量為50，可容忍誤差(tolerable miss -tatement)=\$420,000。經抽樣查核後發現3個錯誤，分別為：帳列數\$120,000、查核數\$90,000；帳列數\$18,000、查核數\$9,000；帳列數\$300,000、查核數\$250,000。
- (1) 試計算選樣區間(sampling interval)之金額。(2分)
 - (2) 試計算預計母體總誤差(projected misstatement)之金額。(2分)
 - (3) 假設經計算整體誤差上限(upper error limit)之金額為\$450,000，試問曾會計師可能有哪些回應？試列舉兩種。(共4分)
4. 以下為五項獨立之狀況：(共 10 分)
- (1) 甲會計師收受其審計客戶東西公司餽贈之全新百萬名車一部。
 - (2) 乙會計師為三民聯合會計師事務所之合夥會計師，但並未參與南北公司該年度之財務報表查核，乙會計師個人出資持股100%成立宇宙顧問公司。在無擔保品的情形下，宇宙顧問公司提供南北公司800萬元之信用融資，南北公司非為金融機構。
 - (3) 丙會計師一年半前擔任審計客戶西南公司之經理人
 - (4) 八德會計師事務所之審計客戶東西公司正辦理現金增資，承銷券商為世界證券公司，而八德會計師事務所佔有世界證券公司3/4之董事席次。
 - (5) 丁會計師為東東公司財務報表查核會計師，而其未成年子女於東東公司工讀擔任電話總機，月薪\$20,000。

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」第七條，影響查核會計師獨立性的因素有五項。請針對以上七項狀況，依照我國職業道德規範公報第十號「正直、公正客觀及獨立性」之規定，說明在上述財務報表之查核委任中，會計師之獨立性是否受到影響。就獨立性受影響之狀況，需註明係受五項因素中何項因素之影響；就獨立性未受影響者之狀況，則註明「無」。

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)	:	:
:	:	: