



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. Which of the following is **not** one of the three primary objectives of effective internal control?
 - a. Reliability of financial reporting
 - b. Efficiency and effectiveness of operations
 - c. Compliance with laws and regulations
 - d. Assurance of elimination of business risk.
2. A listing of all the things which the auditor will do to gather sufficient, competent evidence is the:
 - a. audit strategy.
 - b. audit program.
 - c. audit procedure.
 - d. audit risk model.
3. General controls include all of the following except?
 - a. systems development.
 - b. processing controls.
 - c. online security.
 - d. hardware controls.
4. Which of the following is **not** a benefit of using IT-based controls?
 - a. Over-reliance on computer-generated reports.
 - b. Ability to replace manual controls with computer-based controls.
 - c. Reduction in misstatements due to consistent processing of transactions.
 - d. Ability to process large volumes of transactions.
5. In which stage(s) of an audit are analytical procedures not performed?
 - a. In the planning stage.
 - b. In the completion stage.
 - c. In the test of controls stage.
 - d. In conjunction with tests of transactions and tests of details of balances.
6. An examination of part of an organization's procedures and methods for the purpose of evaluating efficiency and effectiveness is what type of audit?
 - a. Financial statement audit.
 - b. Compliance audit.
 - c. Operational audit.
 - d. Production audit.
7. The least severe type of audit report for disclosing departures from GAAP is the?
 - a. adverse opinion.
 - b. disclaimer of opinion.
 - c. qualified opinion.
 - d. report on unaudited financial statements.
8. A basic objective of a CPA firm is to provide professional services to conform to professional standards. Reasonable assurance of achieving this basic objective is provided through?
 - a. continuing professional education.
 - b. compliance with generally accepted reporting standards.
 - c. a system of quality control.
 - d. a system of peer review.
9. 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.
10. Audit report language may be modified for which of the following conditions?
 - a. Lack of consistent application of GAAP.
 - b. Substantial doubt about continuing as a going concern.
 - c. Emphasis of a matter.
 - d. Reports involving other auditors.
11. The introductory paragraph of the standard audit report states that the financial statements are?
 - a. the responsibility of the auditor.
 - b. the responsibility of management.
 - c. the joint responsibility of management and the auditor.
 - d. none of the above.
12. If the client's internal control for recording sales returns and allowances is evaluated as ineffective?
 - a. a larger sample is needed to verify cutoff.
 - b. sampling is not appropriate.
 - c. all sales returns must be traced to supporting documentation.
 - d. all sales returns must be confirmed with the customer.
13. When a client uses perpetual inventory records, the tests of details of balances for inventory can be significantly reduced if the auditor believes the records are accurate. The controls over the acquisitions included in the records are normally tested as a part of the?
 - a. tests of controls.
 - b. analytical procedures and tests of controls.
 - c. tests of details of balances.
 - d. tests of controls and tests of transactions.
14. Which of the following is not an account affected by the sales and collection cycle?
 - a. Gross margin
 - b. Accounts receivable
 - c. Allowance for doubtful accounts
 - d. Cash
15. At what point do most companies recognize liabilities in the acquisition and payment cycle?
 - a. The issuance of a purchase order.
 - b. Receipt of acknowledgement of order by vendor.
 - c. Receipt of goods or services.
 - d. The receipt of a vendor statement.
16. When sales invoices are automatically calculated and posted by a computer, the auditor may be able to reduce substantive tests of transactions for which, if any, objective?
 - a. Completeness
 - b. Existence
 - c. Accuracy
 - d. None of the above
17. Prenumbered documents will only be useful for control purposes if:
 - a. a different numerical sequence is used for each company.
 - b. the same numerical sequence is used each accounting period.
 - c. employees are allowed to use documents out of numerical sequence.
 - d. the sequence is accounted for periodically.
18. Reports on agreed-upon procedures are intended to be distributed?

二、問答題

1. 查核人員於審計甲公司時發現資訊：(a)管理階層的報酬主要係依公司經營成果能否達到特定目標而定。(b)財務長因個人投資失利，導致負債快速增加。(c)公司資產紀錄不完全。(d)公司利用第三地紙上公司作為交易的中介。(e)管理階層常以重大性的判斷為由，試圖作為不適當會計處理之解釋。(f)出納人員近來有重大消費支出，購買豪宅、名車、珠寶。舞弊的類型可分為財務報導舞弊與挪用資產兩類。請問(1)舞弊發生的原因(舞弊三角)可分為哪三種？(2)請判斷上述(a)至(f)的資訊可能會因為(1)的哪個原因發生舞弊？請依下列格式作答，(a)至(f)的資訊勿重複分類。(每格1分，共12分)

	財 務 報 導 舞 弊		
(1)舞弊原因			
(2)資訊代碼			
	挪 用 資 產		
(1)舞弊原因			
(2)資訊代碼			

2. 試說明我國會計師事務所的型態可分為哪幾種？(共4分)
3. 簡述會計師可出具修正式無保留意見之情況？(共12分)
4. 內部控制是一種管理過程，目標在合理確保可靠的財務報導與哪二個目標之達成？(共2分)