

一、選擇題十五題共三十分(考生務必依下列方式將答案寫在答案紙上)

1. () 2. () 3. () 4. () 5. () 6. () 7. () 8. () 9. () 10. () 11. () 12. ()
13. () 14. () 15. ()

1. Audit programs generally include procedures to test actual transactions and resulting balances. These procedures are primarily designed to
 - a. detect irregularities that result in misstated financial statements.
 - b. test the adequacy of internal control.
 - c. gather corroborative evidence.
 - d. obtain information of informative disclosures.

2. The current file of the auditor's working papers generally should include
 - a. a flowchart of the internal controls.
 - b. organization charts.
 - c. a copy of the financial statements.
 - d. copies of bond and note indentures.

3. Which of the following eliminates voluminous details from the auditor's working trial balance by classifying and summarizing similar or related items?
 - a. Account analyses.
 - b. Supporting schedules.
 - c. Control accounts.
 - d. Lead schedules.

4. A CPA examining inventory may appropriately apply sampling for attributes in order to estimate the
 - a. average price of inventory items.
 - b. percentage of slow-moving inventory items.
 - c. dollar value of inventory.
 - d. physical quantity of inventory items.

5. If an auditor, planning to use statistical sampling, is concerned with the number of a client's sales invoices that contain mathematical errors, the auditor would most likely utilize
 - a. random sampling with replacement.
 - b. sampling for attributes.
 - c. sampling for variables.
 - d. stratified random sampling.

6. An example of sampling for attributes would be estimating the
 - a. quantity of specific inventory items.
 - b. probability of losing a patent infringement case.
 - c. percentage of overdue accounts receivable.
 - d. dollar value of accounts receivable.

(背面仍有題目,請繼續作答)

7. Which of the following would be the best protection for a company that wishes to prevent the lapping of trade accounts receivable?
- Segregate duties so that the bookkeeper in charge of the general ledger has no access to incoming mail.
 - Segregate duties so that no employee has access to both checks from customers and currency from daily cash receipts.
 - Have customers send payments directly to the company's depository bank.
 - Request that customers' payment checks be made payable to the company and addressed to the treasurer.
8. Confirmation of individual accounts receivable balances directly with debtors will, of itself, normally provide evidence concerning the
- collectibility of the balances confirmed.
 - ownership of the balances confirmed.
 - existence of the balances confirmed.
 - internal control over balances confirmed.
9. Which of the following is not a primary objective of the auditor in the examination of accounts receivable?
- Determine the approximate realizable value.
 - Determine the adequacy of internal controls.
 - Establish existence of the receivables.
 - Determine the approximate time of collectibility of the receivables.
10. The major reason that the difference and ratio estimation methods would be expected to produce audit efficiency is that the
- number of members of the populations of differences or ratios is smaller than the number of members of the population of book values.
 - beta risk may be completely ignored.
 - calculations required in using difference or ratio estimation are less arduous and fewer than those required when using direct estimation.
 - variability of the populations of differences or ratios is less than that of the populations of book values or audited values.
11. As a result of tests of controls, an auditor assessed control risk too low and decreased substantive testing. This occurred because the true deviation rate in the population was
- less than the risk of assessing control risk too low based on the auditor's sample.
 - less than the deviation rate in the auditor's sample.
 - more than the risk of assessing control risk too low based on the auditor's sample.
 - more than the deviation rate in the auditor's sample.

12. While performing a substantive test of details during an audit, the auditor determined that the sample results supported the conclusion that the recorded account balance was materially misstated. It was, in fact, not materially misstated. This situation illustrates the risk of
- incorrect rejection.
 - incorrect acceptance.
 - assessing control risk too low.
 - assessing control risk too high.
13. The primary objective of a CPA's observation of a client's physical inventory count is to
- discover whether a client has counted a particular inventory item or group of items.
 - obtain direct knowledge that the inventory exists and has been properly counted.
 - provide an appraisal of the quality of the merchandise on hand on the day of the physical count.
 - allow the auditor to supervise the conduct of the count so as to obtain assurance that inventory quantities are reasonably accurate.
14. Which of the following is an effective internal accounting control measure that encourages receiving department personnel to count and inspect all merchandise received?
- Quantities ordered are excluded from the receiving department copy of the purchase order.
 - Vouchers are prepared by accounts payable department personnel only after they match item counts on the receiving report with the purchase order.
 - Receiving department personnel are expected to match and reconcile the receiving report with the purchase order.
 - Internal auditors periodically examine, on a surprise basis, the receiving department copies of receiving reports.
15. Quigley Corporation's physical count of inventories was lower than the inventory quantities shown in its perpetual records. This situation could be the result of the failure to record
- sales.
 - sales returns.
 - purchases.
 - purchase discounts.

二、電腦審計是否可行？如果不可行，請說明其理由；如果可行，請以實際例子明確說明如何利用資訊技術進行實質性測驗(Substantive tests)？請比較人工審計與電腦審計之優缺點。(20分)

三、為何審計人員應利用統計抽樣？其困難為何？並說明下列名詞或其程序：
(1)Frame (2)Sampling Unit (3)Stratified Sampling (4) Dollar Unit Sampling。(20分)

四、下列資料是國內一項研究針對審計人員、銀行授信人員及法律界人士所蒐集之意見，請依下列五項資料逐一說明你對上述三種專業人士認知差異之看法及其影響與解決之道 (30分)

表一：專業人士對編製財務報表責任之看法

次數分配 / %	受測群體	銀行 授信 人員	審 計 人 員	法 律 界 士
2. 公司老闆或主要負責人	15 22.73%	34 53.97%	9 20.45%	
2. 公司的會計人員、會計科 長	23 34.85%	21 33.33%	20 45.45%	
3. 公司委託代為記帳的外帳 人員	0 0.00%	3 4.76%	2 4.55%	
4. 查帳會計師	4 6.06%	0 0.00%	5 11.37%	
5. 以上皆是	24 36.36%	7 11.11%	6 13.64%	
合 計	66 100%	63 100%	44 100%	

表二：專業人士對審計功能之看法

次數分配 / %	受測群體	銀行 授信 人員	審 計 人 員	法 律 界 士
1. 絕對保證財務報表已公允表達	4 6.06%	1 1.59%	1 2.27%	
2. 增添財務報表的可信度	27 40.91%	40 63.50%	20 45.45%	
3. 確定公司任何的詐欺活動已根絕 除	0 0.00%	0 0.00%	0 0.00%	
4. 證實公司的管理當局所編製的財務 報表完全的正確	7 10.61%	1 1.59%	4 9.09%	
5. 1與2皆是	28 42.42%	13 20.63%	19 43.18%	
合 計	66 100%	63 100%	44 100%	

表三：專業人士對無保留意見審計報告之看法

次數分配 / %	受測群體	銀行 授信 人員	審 計 人 員	法 律 界 士
1. 公司財務健全	2 3.03%	3 4.76%	5 11.36%	
2. 財務報表的數字是正確無誤的	15 22.72%	1 1.59%	7 15.91%	
3. 公司是值得投資的對象	0 0.00%	0 0.00%	2 4.55%	
4. 公司和債權人之間，有關稅務或公允表達的爭 論都已解決，且其結果令人滿意	38 57.58%	56 88.89%	14 31.82%	
5. 會計師沒有發現舞弊的情形	11 16.67%	3 4.76%	16 36.36%	
合 計	66 100%	63 100%	44 100%	

表四：專業人士對會計師查核範圍之看法

次數分配 / %	受測群體	銀行 信人	投 資 人 員	審 計 人	法 律 人	界 士
1. 予以逐筆的查核	14	21.21%	0	0.00%	21	47.73%
2. 只查金額大的科目	1	1.52%	1	1.59%	0	0.00%
3. 運用抽樣技術及測試方式加以驗證	51	77.27%	62	98.41%	22	50.00%
4. 有時間的壓力，所以查多少就算多少	0	0.00%	0	0.00%	2	2.27%
5. 視公費而定，公費多查多；公費少查少	0	0.00%	0	0.00%	0	0.00%
合 計	66	100%	63	100%	44	100%

表五：專業人士對會計師查核不法活動責任之看法

次數分配 / %	受測群體	銀行 信人	投 資 人 員	審 計 人	法 律 人	界 士
1. 向客戶及會計師事務所詢問諮詢，以決定如何將會計師的發現通知股東	8	12.12%	0	0.00%	10	22.73%
2. 擴大一般查核程序，專門去查核不法活動對財務報表的影響	3	4.55%	5	7.94%	5	11.36%
3. 如果必要時，做進一步的諮詢，以期瞭解這些不法活動的性質及其對財務報表產生何影響等的了解	47	71.21%	54	85.71%	14	32.02%
4. 通知董事會或股東會，公司不法活動的性質，並尋求會計師所屬單位的查核行政給予建議	5	7.58%	4	6.35%	7	15.91%
5. 通知有關主管機關或司法部門	3	4.54%	0	0.00%	9	19.18%
合 計	66	100%	63	100%	44	100%