

淡江大學九十學年度碩士班招生考試試題

系別：會計學系

科目：審計學

准帶項目請打「○」否則打「×」	
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本試題雙面印製

一、美國會計師協會(AICPA)之審計準則委員會(ASB)於1987年接受National Commission on Fraudulent Financial Reporting(亦即Treadway Commission)的建議,於1988年發佈第53至61號共9號審計準則,人們稱為期待溝距審計準則(Expectation Gap Auditing Standards)。試請說明:(計26分)

1. 憑稽查核報告決策的使用人,產生的期待溝距(4分)
2. Treadway Commission 影響ASB發佈九號公報的主要建議事項(4分)
3. ASB發佈的九號公報,所產生的涵意(8分)
4. ASB所發布的九號公報,對我國審計準則公報產生哪些發布或修正公報之情事(10分)

二、正格公司係一中型製造廠,向中華租賃公司申請應收帳款附追索權之質押借款,中華租賃公司要求正格公司提供民國九十年三月三十一日之財務報表,且對應收帳之正確性提出評估。正格公司為使貸款順利,委請陳會計師代編財務報表,並協助評估應收帳款之正確性,該公司雖內部控制不健全,但為使陳會計師順利完成財務報表的編製,管理階層對陳會計師要求提供之補充資料,均完全配合。

陳會計師為使應收帳款之評估順利進行,提出測試應收帳款之四項程序如下:

1. 驗算應收帳款明細帳,並與總帳核對
2. 採分層抽樣法,函證民國九十年三月三十一日之應收帳款
3. 對未覆函者,檢查相關銷貨憑證
4. 對回函或檢查相關銷貨憑證,有差異者,編製差異調節表。

陳會計師所提之測試程序,經正格公司同意後進行。其發函200封,有150封回函,另50封未回函。經陳會計師執行上述四項查核程序結果,認為應收帳款無重大誤述。

試作:(計30分)

1. 陳會計師代編正格公司之財務報表,應執行之程序為何?(6分)
2. 通常執行協議程序取得證據之方法為何?(10分)
3. 列示陳會計師執行協議程序後,所簽發的協議程序執行報告(14分)

◀ 注意背面尚有試題 ▶

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三、是非題（計 20 分）

請就下列各子題所述，若敘述正確者答“是”，不正確者答“非”，各子題答對者給 2 分；回答錯誤或塗改或未答者不給分。

- (一) Quality controls are procedures used by a CPA firm to help ensure that generally accepted auditing standards are followed consistently on every audit engagement.
- (二) In the AICPA Code of Professional Conduct, the sixth principle of professional conduct, entitled “Scope and Nature of Services,” applies only to members of the AICPA in public practice and not to members who work as accountants in business, government, or education.
- (三) The auditor’s responsibility for uncovering direct-effect illegal acts is the same as for irregularities.
- (四) CPA firms have traditionally been organized around the audit, tax, and consulting departments. However, since a high level of knowledge of a client’s industry is so important, many CPA firms have reorganized around industry lines such as financial services, health care and life sciences, manufacturing, etc.
- (五) For most uses, flowcharts are superior to narratives as a method of communicating the characteristics of a system of internal control.
- (六) Acceptable audit risk is normally assessed at the account level, whereas planned detection risk is assessed at the balance-related objective level.
- (七) In nonstatistical sampling, the calculated sampling error is the difference between the tolerable exception rate and the sample exception rate.
- (八) The use of monetary-unit sampling is most appropriate when the auditor expects to find many errors and when a monetary result is desired.
- (九) When verifying the correct balance in accounts payable, vendors’ invoices are more useful than vendors’ statements.
- (十) As a result of the McKesson and Robbins Company case, auditors are now required to make and record an accurate count of physical inventory as part of the audit.

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四、選擇題（計 24 分）

請就下列各子題中，各選出最佳答案，每子題選對者，給 2 分；選擇錯誤或塗改或未答者，不給分。

- (一) Which of the following can be significantly affected by an audit?
- Business risk.
 - Information risk.
 - The risk-free interest rate.
 - All of these.
- (二) The most common case in which conditions beyond the client's and auditor's control cause a scope restriction is an engagement
- agreed upon after the client's balance sheet date.
 - where the client won't allow the auditor to confirm receivables for fear of offending its customers.
 - where the auditor doesn't have enough staff to satisfactorily audit all of the client's foreign subsidiaries.
 - where the client is going through Chapter 11 bankruptcy.
- (三) The Securities and Exchange Commission has authority to
- prescribe specific auditing procedures to detect fraud concerning inventories and accounts receivable of companies engaged in interstate commerce.
 - deny lack of privity as a defense in third-party actions for gross negligence against the auditors of public companies.
 - determine accounting principles for the purpose of financial reporting by companies offering securities to the public.
 - require a change of auditors of governmental entities after a given period of years as a means of ensuring auditor independence.
- (四) Evidential matter supporting the financial statements consists of the underlying accounting data and all corroborating information available to the auditor. Which of the following is an example of corroborating information?
- Minutes of meetings.
 - General and subsidiary ledgers.
 - Accounting manuals.
 - Worksheets supporting cost allocations.

◀ 注意背面尚有試題 ▶

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- (五) If an auditor were to calculate an estimate of the errors by direct projection from the sample to the population, and found \$7,000 of net overstatement errors in a sample of \$100,000 out of a total population of \$900,000, the estimate of errors in the population would be
- \$778
 - \$6,300
 - \$63,000
 - \$77,778
- (六) Which one of the following is not an auditor's concern about a key authorization point in the sales/collection cycle?
- The receiving room must have authorization before releasing items to inventory control.
 - Credit must be authorized before the sale.
 - Goods must be shipped after the authorization.
 - Prices must be authorized.
- (七) Which of the following is not a general control?
- The plan of organization and operation of IT activity.
 - Procedures for documenting, reviewing, and approving systems and programs.
 - Processing controls.
 - Hardware controls.
- (八) The use of the positive (as opposed to the negative) form of receivables confirmation is preferred when
- internal control surrounding accounts receivable is considered to be effective.
 - there is reason to believe that a substantial number of accounts may be in dispute.
 - a large number of small balances are involved.
 - there is reason to believe a significant portion of the requests will be made.
- (九) In auditing payroll, which of the following procedures will take the least amount of auditor time?
- Tests of controls.
 - Substantive tests of transactions.
 - Analytical procedures.
 - Tests of details of balances

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(十) Materiality is of special importance for verifying current year additions to property, plant, and equipment. The two major objectives for this part of the audit are

- a. accuracy and classification.
- b. detail tie-in and cutoff.
- c. disclosure and completeness.
- d. rights and existence.

(十一) Which of the following is not an important balance-related audit objective in notes payable?

- a. Accuracy.
- b. Existence.
- c. Completeness.
- d. Presentation and disclosure.

(十二) Which of the following cash transfers results in a misstatement of cash at December 31, 1999?

	<u>Bank Transfer Schedule</u>			
	Recorded transfer <u>in books</u>	Disbursement paid by <u>by bank</u>	Recorded transfer <u>in books</u>	Date received <u>by bank</u>
a.	12/31/99	1/04/00	12/31/99	12/31/99
b.	1/04/00	1/05/00	12/31/99	1/04/00
c.	12/31/99	1/05/00	12/31/99	1/04/00
d.	1/04/00	1/11/00	1/04/00	1/04/00

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