

淡江大學九十一年度碩士班招生考試試題

系別：會計學系

科目：審計學

134-1

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一、美國歷史上最大之企業申請破產保護案，在 2001 年 12 月由 Enron 公司提出，引發一連串檢討聲浪。被檢討的人則有 Enron 公司的高階主管、會計師、政府行政部門等。本案中，查核會計師所犯的重要錯誤為未發現財務報表誤導而不當的出具無保留意見，及損毀查核證據。Andersen 會計師事務所之查核人員犯此二項重要錯誤，被歸咎於 Enron 公司是 Andersen 會計師事務所公費次高的客戶，Enron 公司給付的公費性質包含查核及諮詢二種服務，共計每年公費 5 千 2 百萬美元，致使 Andersen 會計師事務所是否以公正、嚴謹及誠實立場，保持超然獨立精神，提供服務受到質疑。

試作：

- (一) 說明 Andersen 的錯誤及自救。(20 分)
- (二) 我國職業道德規範公報對會計師執行業務時，將影響其獨立性之應避免(禁止)的規定為何？可否防止我國會計師執行業務時，被質疑未具超然獨立(如 Enron 案)？(10 分)

二、劉會計師查核忠孝公司民國九十年度之財務報表時，劉會計師獲悉結帳日後，民國九十一年二月二十八日簽證報告前，該公司曾發生下列重要事項或交易，引起她的注意：

- (一) 民國九十一年一月七日支付前職員賠償金，以解決九十年三月中旬所發生的意外傷害事件，此一賠償債務公司從未入帳。
- (二) 民國九十一年一月十日收到自美國運來的原料，該批原料於九十年十月中旬訂購，十一月間以起運點交貨條件交運。
- (三) 民國九十一年一月二十日以現金購入仁愛公司已發行股份，這種企業結合(購併)可能會使公司的銷售量倍增。
- (四) 民國九十一年二月十五日廠房火災，導致未曾保險的存貨付之一炬。
- (五) 民國九十一年二月二十日發行一千萬元可轉換公司債，由大華證券公司承購包銷。

試請說明在財務報表中，應如何處理上列交易事項始為允當。(20 分)

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) In a limited liability partnership (LLP), partners are personally liable for liabilities arising from negligent acts of other partners, but not for liabilities arising from negligent acts of non-partner employees.

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- (二) Auditors are allowed to have an indirect financial interest in an audit client, such as ownership of stock in a client's company by the auditor's brother, as long as the amount of the financial interest is immaterial to the auditor.
- (三) Audit evidence related to balance sheet accounts is more persuasive when it is accumulated during the entire period under audit, than when it is obtained only during the period near the balance sheet date.
- (四) Inherent risk and control risk are directly related; i.e., as inherent risk increases, control risk also increases.
- (五) The objective of the computer audit technique known as the test data approach is to determine whether the client's computer programs can correctly process valid and invalid transactions.
- (六) The results of substantive tests of sales and cash receipts transactions are used to determine the level of planned detection risk for each accounts receivable balance-related audit objective.
- (七) Despite the large dollar amounts involved in the payroll and personnel cycle, auditors typically spend less time auditing this cycle than others.
- (八) When the client's perpetual inventory master files are inadequate, the auditor will probably choose to test the physical inventory prior to the balance sheet date.
- (九) When the amount in the petty cash account is immaterial, most auditors would choose not to test the account.
- (十) Forecasts can be provided for both general and limited use, but projections are normally restricted to limited use only.

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四、選擇題（計 30 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) Compliance auditing often extends beyond audits leading to the expression of opinions on the fairness of financial presentation and includes audits of efficiency, economy, effectiveness, as well as
1. accuracy.
 2. evaluation.
 3. adherence to specific rules or procedures.
 4. internal control.
- (二) An entity changed from the straight-line method to the declining-balance method of depreciation for all newly acquired assets. This change has no material effect on the current year's financial statements but is reasonably certain to have a substantial effect in later years. If the change is disclosed in the notes to the financial statements, the auditor should issue a report with a(n)
1. qualified opinion.
 2. unqualified opinion with explanatory paragraph.
 3. unqualified opinion.
 4. qualified opinion with explanatory paragraph regarding consistency.
- (三) Martin Corporation orally engaged Humm & Dawson to audit its year-end financial statements. The engagement was to be completed within 2 months after the close of Martin's fiscal year for a fixed fee of \$15,000. Under these circumstances, what obligation is assumed by Humm & Dawson?
1. None. The contract is unenforceable because it is not in writing.
 2. An implied promise to exercise reasonable standards of competence and care.
 3. An implied obligation to take extraordinary steps to discover all defalcations.
 4. The obligation of an insurer of its work, which is liable without fault.

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- (四) The primary responsibility for the adequacy of disclosure in the financial statements and footnotes rests with the
1. partner assigned to the engagement.
 2. auditor in charge of field work.
 3. staff member who drafts the statements and footnotes.
 4. client.
- (五) Analytical procedures used in planning an audit should focus on identifying
1. material weaknesses of internal control.
 2. the predictability of financial data from individual transactions.
 3. the various assertions that are embodied in the financial statements.
 4. areas that may represent specific risks relevant to the audit.
- (六) On the basis of audit evidence gathered and evaluated, an auditor decides to increase assessed control risk from that originally planned. To achieve an audit risk level (AcAR) that is substantially the same as the planned audit risk level(AAR), the auditor would
1. increase inherent risk.
 2. increase materiality levels.
 3. decrease substantive testing.
 4. decrease planned detection risk.
- (七) Which of the following is ordinarily considered a test of control audit procedure?
1. Send confirmation letters to banks.
 2. Count and list cash on hand.
 3. Examine signatures on checks.
 4. Prepare reconciliations of bank accounts as of the balance sheet date.
- (八) Auditors sometimes use comparison of ratios as audit evidence. For example, an unexplained decrease in the ratio of gross profit to sales may suggest which of the following possibilities?
1. Unrecorded acquisitions.
 2. Unrecorded sales.
 3. Merchandise acquisitions being charged to selling and general expense.
 4. Fictitious sales.

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- (九) An advantage of statistical sampling over nonstatistical sampling is that statistical sampling helps an auditor
1. minimize the failure to detect errors and fraud.
 2. eliminated the risk of nonsampling errors.
 3. design more effective audit procedures.
 4. measure the sufficiency of evidential matter by quantifying sampling risk.
- (十) Mr. Murray decides to use stratified sampling. The reason for using stratified sampling rather than unrestricted random sampling is to
1. reduce as much as possible the degree of variability in the overall population.
 2. give every element in the population an equal chance of being included in the sample.
 3. allow the person selecting the sample to use his or her own judgment in deciding which elements should be included in the sample.
 4. allow the auditor to emphasize larger items from the population.
- (十一) In auditing accounts payable, an auditor's procedures most likely would focus primarily on management's assertion of
1. existence or occurrence.
 2. presentation and disclosure.
 3. completeness.
 4. valuation or allocation.
- (十二) Before expressing an opinion concerning the audit of income and expenses, the auditor would best proceed with the audit of the income statement by
1. applying a rigid measurement standard designed to test for understatement of net income.
 2. analyzing the beginning and ending balance sheet inventory amounts.
 3. making net income comparisons to published industry trends and ratios.
 4. auditing income statement accounts concurrently with the related balance sheet accounts.

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(十三) During the year under audit, a company has completed a private placement of a substantial amount of bonds. Which of the following is the most important step in the auditor's program for the audit of bonds payable?

1. Confirming the amount issued with the bond trustee.
2. Tracing the cash received from the issue to the accounting records.
3. Examining the bond records maintained by the transfer agent.
4. Recomputing the annual interest cost and the effective yield.

(十四) The audit step most likely to reveal the existence of contingent liabilities is

1. a review of vouchers paid during the month following the year-end.
2. accounts payable confirmations.
3. an inquiry directed to legal counsel.
4. mortgage-note confirmation.

(十五) The first step an operational auditor should take in performing a management study to help the director of marketing determine the optimum allocation of the advertising budget to company products is to

1. Analyze prior years' advertising costs.
2. Hold discussions with media personnel.
3. Establish and discuss with the director the key objectives of the study.
4. Determine the amount of projected sales for the purpose of establishing the proposed sales budget.
5. Do both 1 and 2.