

# 淡江大學九十四學年度碩士班招生考試試題

系別：會計學系

科目：審計學

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X	簡單型計算機

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1. Discuss possible analytical procedures an auditor might perform while auditing the sales and collection cycle. Also discuss the potential misstatement(s) that may be revealed by each analytical procedure. (20%)

2. Fraud auditing problems:

(1) Harold Jones, the financial aid officer at a small university, manages all aspects of the financial aid program for needy students. Jones receives requests for aid from students, determines whether the students meet the aid criteria, authorizes aid payments, notifies the applicants that their request has been either approved or denied, writes the financial aid checks on the account he controls, and requires that the students come to his office to receive the check in person. For years, Jones has used his position of authority to perpetrate the following fraud: Jones encourages students who clearly will not qualify to apply for financial aid. Although the students do not expect aid, they apply on the off chance that it will be awarded. Jones modifies the financial information in the students' applications so that it falls within the established guidelines for aid. He then approves aid and writes aid checks payable to the students. The students, however, are informed that aid was denied. Since the students expect no aid, the checks in Jones's office are never collected. Jones forges the students' signatures and cashes the checks. **Required:** Identify the internal control procedures (classified per SAS 94) that could prevent or detect this fraud. (10%)

(2) The kickback is a form of fraud often associated with purchasing. Most organizations expect their purchasing agents to select the vendor that provides the best products at the lowest price. To influence the purchasing agent in his or her decision, vendors may grant the agent financial favors (cash, presents, football tickets, and so on). This activity can result in orders being placed with vendors that supply inferior products or charge excessive prices. **Required:** Describe the controls that an organization can employ to deal with kickbacks. Classify each control as either preventive, detective, or corrective. (10%)

3. Unless adequate controls are implemented, the rapid advance of computer technology can reduce a firm's ability to detect errors and fraud. Therefore, one of the critical responsibilities of the management team in firms where computers are used is the security and control of information service activities. During the design stage of a system, information system controls are planned to ensure the reliability of data. A well-designed system can prevent both intentional and unintentional alteration or destruction of data. These data controls can be classified as (a) input controls, (b) processing controls, and (c) output controls. **Required:** For each of the three data control categories listed, provide at least three specific controls and explain how each control contributes to ensuring the reliability of data. Use the following format for your answer. (20%)

Control Category	Specific Controls	Contribution to Data Reliability
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4. Answer the following questions:

(1) Many auditors prove the subsequent period bank statement if a cutoff statement is not received directly from the bank. Discuss the purpose of proving the subsequent period statement, and explain the audit procedures performed during the proof. (10%)

(2) Please define the meaning of separation of duties. Discuss the general guidelines for separation of duties to prevent both intentional and unintentional misstatements that are of significance to auditors. Under an IT environment, what are the new concerns of separation of duties? (10%)

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5. Multiple-Choice Questions: (20%)

- (1) What is an auditor's evaluation of a statistical sample for attributes when a test of 100 documents results in four exceptions if the tolerable exception rate is 5%, the expected population exception rate is 3%, and the allowance for sampling risk is 2%?
- Accept the sample results as support for planned reliance on the control because the tolerable rate less the allowance for sampling risk equals the expected population exception rate.
  - Accept the sample results as support for planned reliance on the control because the sample deviation rate plus the allowance for sampling risk exceeds the tolerable rate.
  - Modify planned reliance on the control because the sample exception rate plus the allowance for sampling risk exceeds the tolerable rate.
  - Modify planned reliance on the control because the tolerable rate plus the allowance for sampling risk exceeds the expected population exception rate.
- (2) Which of the following is not an application control?
- Preprocessing authorization of sales transactions.
  - Separation of duties between computer programmer and operators.
  - Post-processing review of sales transactions by the sales department.
  - Reasonableness test for unit selling price of sale.
- (3) The expectation of misstatements after considering the effect of internal control is most appropriately thought of as
- inherent risk.
  - control risk and acceptable audit risk.
  - the combination of inherent risk and control risk.
  - none of the above.
- (4) 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.
- (5) Which of the following audit procedures would most likely assist an auditor in identifying conditions and events that may indicate there could be substantial doubt about an entity's ability to continue as a going concern?
- Confirmation of bank balances.
  - Confirmation of accounts receivable from principal customers.
  - Reconciliation of interest expense with debt outstanding.
  - Review compliance with the terms of debt agreements.