

淡江大學 95 學年度碩士班招生考試試題

系別：會計學系

科目：審計學

129

准帶項目請打「V」	
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本試題共 2 頁 - 1

一、Changes in a client's accounting choices either affect "consistency" in the application of GAAP, or they do not. For each item listed below, state whether the item affects consistency, and identify the effect the change will have on the audit report.

1. Change in accounting estimate
2. Correction of an error in principle
3. Change in reporting entity
4. Change in classification and reclassification
5. Change in accounting principle

(20%)

二、Stacey, the partner in charge of the audit of RIF Enterprises, sets the planned level of audit risk for the audit of accounts payable at .06. Inherent risk and control risk are assessed at .75 and .65, respectively. What is the detection risk for this audit, and what is the significance determining that risk.

(10%)

三、Listed below are the major functions of the purchasing process.

1. Purchasing function
2. General Ledger function
3. Invoice-processing function
4. Disbursement function
5. Accounts Payable function
6. Requisition and receiving function

Name four pairs of functions that should be segregated from each other and explain why the segregation is important.

(12%)

四、For each of the following tests, state whether it is a test of details of account balances, or a test of details of transactions. Then note for which property management assertion the test provides evidence.

1. Test depreciation calculations for a sample of capital assets
2. For assets written off, test amounts charged against income and accumulated depreciation
3. Physically examine the capital asset additions
4. Vouch transactions included in repairs and maintenance for items that should be capitalized
5. Vouch significant additions and dispositions to vendor invoices or other supporting documentation

(20%)

五、You are the auditing cash for your client Moonbeam, Inc. In meeting with the CFO during the planning stages of the audit, she indicated that there was a high risk of misstatement due to fraud in the cash account, due to the lack of proper segregation of duties. As the auditor, what tests could you perform to detect fraudulent activities in the cash account? (Please list 3 main tests)

(18%)

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P. 1

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本試題共 2 頁 - 2

六、 Multiple-Choice questions: (20%)

1. According to the profession's standards, which of the following is not required of a CPA performing a consulting engagement?
 - (A) Complying with Statements on Standards for Consulting Services.
 - (B) Obtaining an understanding of the nature, scope, and limitations of the engagement.
 - (C) Supervising staff who are assigned to the engagement.
 - (D) Maintaining independence from the client.
2. An auditor, using the same degree of due care as other members of the profession, fails to create an adequate allowance for bad debts. This occurrence is an example of
 - (A) Negligence.
 - (B) An error in judgment
 - (C) Fraud
 - (D) Constructive negligence.
3. When comparative financial statements are presented, the fourth standard of reporting, which refers to financial statements "taken as a whole," should be considered to apply to the financial statements of the
 - (A) Periods presented plus the one preceding period.
 - (B) Current period only.
 - (C) Current period and those of the other periods presented.
 - (D) Current and immediately preceding period only.
4. An account balance is \$300,000 and there are 25 items in the account, six of which have balances that equal or exceed \$15,000. The auditor plans to use a monetary-unit sampling plan with systematic sample selection. To ensure that all accounts with balances of at least \$15,000 are selected, the sampling interval should be
 - (A) 6.
 - (B) 20.
 - (C) 12,000.
 - (D) 15,000.
5. Evidence is reliable if it
 - (A) Signals the true state of an assertion.
 - (B) Applies to the period being audited.
 - (C) Relates to the audit objective being tested.
 - (D) Corroborates management's assertions.