

注意：「第一大題選擇題考生應作答於『答案卡』，未作答於答案卡者，本大題不予計分。」

第一大題: Multiple Choice Questions : (選擇題，每題 2 分，共 60 分)

1. Which of the following characteristics are required for an assurance engagement: (1) an appropriate subject matter ; (2) A suitable criteria for the practitioner to the engagement circumstances ; (3) The criteria that the practitioner expects to be applied in the preparation of the subject matter information will be available to the intended users ; (4) The practitioner expects to be able to obtain the evidence needed to support the practitioner's conclusion ; (5) The practitioner's conclusion is to be contained in a written report ; (6) A rational purpose including, in the case of a limited assurance engagement, that the practitioner expects to be able to obtain a meaningful level of assurance?
 - A. 1, 2, 3, 4, 5.
 - B. 1, 2, 3, 5, 6.
 - C. 1, 2, 4, 5, 6.
 - D. 1, 2, 3, 4, 5, 6.

2. Which of the following are the fundamental principles established by the IFAC Code of Ethics for Professional Accountants? (1) Objectivity, (2) Professional Skepticism, (3) Confidentiality, (4) Professional competence and due care, (5) Professional Behavior.
 - A. 1, 2, 3, 4.
 - B. 1, 2, 3, 5.
 - C. 1, 2, 4, 5.
 - D. 1, 3, 4, 5.

3. Which of the following are the elements of a System of Quality Control? : (1) Relevant ethical requirements ; (2) Human resources ; (3) Engagement performance ; (4) Monitoring ; (5) Risk Assessment, (6) Leadership responsibilities for quality within the firm ; (7) Acceptance and continuance of client relationships and specific engagements.
 - A. 1, 2, 3, 4, 5, 6.
 - B. 1, 2, 3, 5, 6, 7.
 - C. 1, 2, 3, 4, 6, 7.
 - D. 1, 3, 4, 5, 6, 7.

4. 依據審計準則第51 號公報，查核人員於規劃及執行查核工作時，應能適當應用重大性觀念。查核人員於訂定整體查核策略時，首先應決定哪一層級之重大性？
 - A. 顯然微小之門檻。
 - B. 特定交易類別、科目餘額或揭露事項重大性。
 - C. 財務報表整體重大性。
 - D. 執行重大性。

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5. Which of the following would not be considered an analytical procedure?
- A. Developing the expected current year sales based on the sales trend of the prior five years.
 - B. Computing accounts receivable turnover by dividing credit sales by the average net receivables.
 - C. Projecting an error rate by comparing the results of a statistical sample with the actual population characteristics.
 - D. Estimating payroll expense by multiplying the number of employees by the average hourly wage rate and the total hours worked.
6. 依據審計準則公報第49號，查核人員擬訂整體查核對策以因應所評估整體財務報表重大不實表達風險，可能包含下列對策：(1) 改變查核程序之性質、時間或範圍；(2) 指派較具經驗或具特殊技能之職員或聘用專家；(3) 採用更積極之督導；(4) 對個別項目聲明規劃進一步查核程序；(5) 向查核團隊強調應保持專業上之懷疑；
- A. 1, 2, 3, 4。
 - B. 1, 2, 3, 5。
 - C. 1, 2, 4, 5。
 - D. 2, 3, 4, 5。
7. 依據審計準則公報第61號，如果會計師確認受查者繼續經營會計基礎之採用係屬不適當，則會計師應表示何種意見？
- A. 無保留意見
 - B. 保留意見
 - C. 否定意見
 - D. 無法表示意見
8. 如果會計師已辨認出有使受查者繼續經營之能力可能產生重大疑慮之事件或情況，並且會計師判斷受查者財務報表已適當揭露該事件或情況之重大不確定性，則會計師應表示
- A. 無保留意見，不需於查核報告中納入繼續經營有關之重大不確定性段。
 - B. 無保留意見，並於查核報告中納入繼續經營有關之重大不確定性段。
 - C. 保留意見。
 - D. 否定意見。
9. Which of the following audit procedures, listed in the ISA 500 (審計公報第 53 號), are primarily used in tests of controls? (1) Analytical procedures, (2) Reperformance, (3) External confirmation, (4) Inspection, (5) Observation, (6) Inquiry.
- A. 1, 2, 4, 5。
 - B. 2, 3, 4, 5。
 - C. 2, 4, 5, 6。
 - D. 3, 4, 5, 6。

10. Which of the following matters are likely to be areas of significant auditor attention in performing the audit: (1) Areas of normal assessed risk of material misstatement, (2) Areas of significant risks identified by the auditor, (3) Significant auditor judgment relating to areas in the financial statements, (4) The effect on the audit of significant events or transactions that occurred during the period.
- A. 1, 2, 3, 4.
 - B. 1, 2, 3.
 - C. 1, 3, 4.
 - D. 2, 3, 4.
11. Which of the following best represents a key control for ensuring sales are properly authorized when assessing control risks for sales?
- A. Sales orders are sent to the credit department for approval.
 - B. The separation of duties between the billing department and the cash receipts approval department.
 - C. The use of an approved price list to determine unit selling price.
 - D. Copies of approved sales orders sent to the shipping, billing, and accounting department.
12. An auditor traced a sample of purchase orders and the related receiving reports to the purchases journal and the cash disbursements journal. The purpose of this substantive audit procedure most likely was to:
- A. Determine that purchases were properly recorded.
 - B. Verify that cash disbursements were for goods actually received.
 - C. Test whether payments were for goods actually ordered.
 - D. Identify unusually large purchases that should be investigated further.
13. An insignificant portion of a client's inventory is in public warehouse. Evidence of the existence of this merchandise can most efficiently be acquired through which of the following methods?
- A. Observation.
 - B. External confirmation.
 - C. Inspection.
 - D. Recalculation.
14. In determining the effectiveness of an entity's internal controls relating to the occurrence assertion for payroll transactions, an auditor most likely would inquire about and:
- A. Inspect evidence of accounting for prenumbered payroll checks.
 - B. Verify the preparation of the monthly payroll account bank reconciliation.
 - C. Recalculate the payroll deduction for employee fringe benefits.
 - D. Observe the segregation of duties concerning personnel responsibilities and payroll disbursement.
15. Which of the following questions would an auditor *least* likely include on an internal control questionnaire concerning the initiation and execution of equipment transactions?
- A. Are requests for purchases of equipment reviewed for consideration of soliciting competitive bids?
 - B. Are procedures in place to monitor and properly restrict access to equipment?
 - C. Are requests for major repairs approved at a higher level than the department initiating the request?
 - D. Are prenumbered purchase orders used for equipment and periodically accounted for?

16. An auditor scans a client's investment records for the period just before and just after the year-end to determine that any transfers between categories of investments have been properly recorded. The primary purpose of this procedure is to obtain evidence about management's financial statement assertions of:
- A. Valuation and accuracy, and rights and obligations.
 - B. Rights and obligations, and existence.
 - C. Understandability and classification, and valuation and accuracy.
 - D. Existence and understandability and classification.
17. On receiving a client's bank cutoff statement, an auditor most likely would trace
- A. Checks dated after year-end listed in the cutoff statement to the year-end outstanding checklist.
 - B. Deposits recorded in cash receipts journal after year-end to the cutoff statement.
 - C. Prior-year checks listed in the cutoff statement to the year-end outstanding checklist.
 - D. Deposits in transit listed in the cutoff statement to the year-end bank reconciliation.
18. Which of the following procedures would an auditor most likely perform to assist in the evaluation of loss contingencies?
- A. Performing appropriate analytical procedures.
 - B. Obtaining a letter of audit inquiry from the client's lawyer.
 - C. Reading the financial statement, including footnotes.
 - D. Checking arithmetic accuracy of the accounting records.
19. Which of the following is an audit procedure that an auditor would most likely perform concerning litigation, claims, and assessments?
- A. Examine the legal documents in the client's lawyer's possession concerning litigation, claims, and assessments lawyer has devoted substantial attention.
 - B. Discuss with management the controls adopted for evaluating and accounting for litigation, claims, and assessments.
 - C. Confirm directly with the client's lawyer that all litigation, claims, and disclosed in the financial statements.
 - D. Request the client's lawyer to evaluate whether the client's pending litigation, claims, and assessments indicate a going concern problem.
20. Which of the following procedures is not included in a review engagement of a nonpublic entity?
- A. Inquiries of management
 - B. Any procedures designed to identify relationships among data that appear to be unusual.
 - C. A study and evaluation of internal control.
 - D. Inquiries regarding significant events subsequent to the balance sheet date.

21. A properly planned and performed audit may fail to detect a material misstatement resulting from fraud because
- A. An audit is planned and performed to provide reasonable assurance of detecting material misstatements caused by errors but not by fraud.
 - B. The factors considered in assessing control risk indicated an increased risk of error but only a low risk of fraud in the financial statements.
 - C. The auditor did not consider factors influencing audit risk for account balances that have effects pervasive to the financial statements taken as a whole.
 - D. Audit procedures that are otherwise effective may be ineffective for fraud that is concealed through collusion.
22. Based on conversations with the owner-manager of an audit client, the auditor ascertained that the company's primary motivation is to avoid paying income taxes. Based on this motivation, which account balance assertion for ending inventory will the auditor be most concerned about verifying?
- A. Existence.
 - B. Valuation and allowance.
 - C. Rights and obligations.
 - D. Completeness.
23. In auditing long-term bonds payable, an auditor most likely would
- A. Compare interest expense with the bonds payable amount for reasonableness.
 - B. Perform analytical procedures on the bond premium and discount accounts.
 - C. Examine documentation of assets purchased with bond proceeds for liens.
 - D. Confirm the existence of individual bondholders at year end.
24. An auditor should trace interbank transfers for the last part of the audit period and first part of the subsequent period to detect whether
- A. The cash receipts journal was held open for a few days after the year-end.
 - B. The last checks recorded before the year end were actually mailed by the year-end.
 - C. Cash balances were overstated because of kiting.
 - D. Any unusual payments to or receipts from related parties occurred.
25. Which of the following items should an auditor communicate to those charged with governance in a publicly-held entity?
- A. Significant audit adjustments recorded by the entity but not management's consultation with other accountants about significant accounting matters.
 - B. Significant audit adjustments recorded by the entity and management's consultation with other accountants about significant accounting matters.
 - C. Neither significant audit adjustments recorded by the entity nor management's consultation with other accountants about significant accounting matters.
 - D. Management's consultation with other accountants about significant accounting matters but not significant audit adjustments recorded by the entity.

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26. Which of the following procedures would an auditor most likely perform to obtain evidence about an entity's subsequent events?
- A. Reconcile bank activity for the month after the balance sheet date with cash activity reflected in the accounting records.
 - B. Obtain a letter from the entity's attorney describing any pending litigation, unasserted claims, or loss contingencies.
 - C. Review the treasurer's monthly reports on temporary investments owned, purchased, and sold.
 - D. Examine on a test basis the purchase invoices and receiving reports for several days after the inventory date.
27. Which of the following expressions is least likely to be included in a client's representation letter?
- A. No events have occurred subsequent to the balance sheet date that require adjustment to or disclosure in, the financial statements
 - B. The company has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance
 - C. Management acknowledges responsibility for illegal actions committed by its employees
 - D. Management has made available all financial statements and related data
28. 依據審計準則公報第 53 號，下列何者為查核證據之其他來源（亦即非主要來源）？(1)以往查核，(2)事務所對客戶承接與續任之品質管制程序，(3)查核人員所執行之查核程序，(4)採用管理階層專家工作所編製資訊。
- A. 1, 2, 3, 4。
 - B. 1, 2, 3。
 - C. 1, 2, 4。
 - D. 2, 3, 4。
29. In the course of the examination of financial statements for the purpose of expressing an opinion, the auditor normally prepares a schedule of unadjusted differences for which the auditor did not propose adjustments when they were discovered. What is the primary purpose of this schedule?
- A. To point out to the responsible client officials the errors made by various company personnel.
 - B. To summarize the adjustments that must be made before the company can prepare and submit its federal tax return.
 - C. To identify the potential financial statement effects of errors or disputed items that were considered immaterial when discovered.
 - D. To summarize the errors made by the company so that corrections can be made after the audited financial statements are released.
30. 當所查核之財務報表因查核範圍受限制而無法取得足夠及適切之查核證據，但其影響為重大且具廣泛性，會計師應出具何種查核意見。
- A. 無保留意見。
 - B. 保留意見。
 - C. 否定意見。
 - D. 無法表示意見。

第二大題：簡答與問答題(三小題，共 30 分)

1. 試畫出簡圖，並說明「非屬歷史性財務資訊查核或核閱之確信案件」中，各方之角色及責任(提示:可參考確信準則公報第一號之附錄)? (10分)
2. 試說明會計師依據審計準則公報第 57 號執行查核所出具之查核報告，其報告主體可能包含之段落有哪些? 其報告主體之必要段落順序為何? (共 10 分)
3. 依據審計準則公報第 59 號之規定，須表示修正式意見之情況有哪幾種? (4 分) 依據審計準則公報第 59 號之規定，重大不實表達可能導因於哪 3 種情況? (6 分)

第三大題: Emphasis of Matter paragraph versus An Other Matter paragraph (共 10 分)

According to ISA 706 (Revised) and related ISAs, which of the following circumstances are *generally and likely* listed in the (A) Emphasis of Matter paragraph, (B) An Other Matter paragraph. (10分)

- (a) Restriction on distribution or use of the auditor's report.
- (b) Key audit matters
- (c) The prior period's financial statements were audited by a predecessor auditor.
- (d) An uncertainty relating to the future outcome of exceptional litigation.
- (e) Early adoption of a new accounting standard that has a material effect on the financial statements.
- (f) The planned scope of the audit
- (g) The application of materiality in the context of the audit
- (h) A significant subsequent event that occurs between the date of the financial statements and the date of the auditor's report.
- (i) Going concern
- (j) Changes in accounting policies that were adequate and disclosed in the footnotes of the financial statements.

答案格式：請將屬強調事項段落、其他事項段落之正確答案，填入適當類別空格

Emphasis of Matter paragraph (強調事項段)						
An Other Matter paragraph (其他事項段)						

試題隨卷繳回