

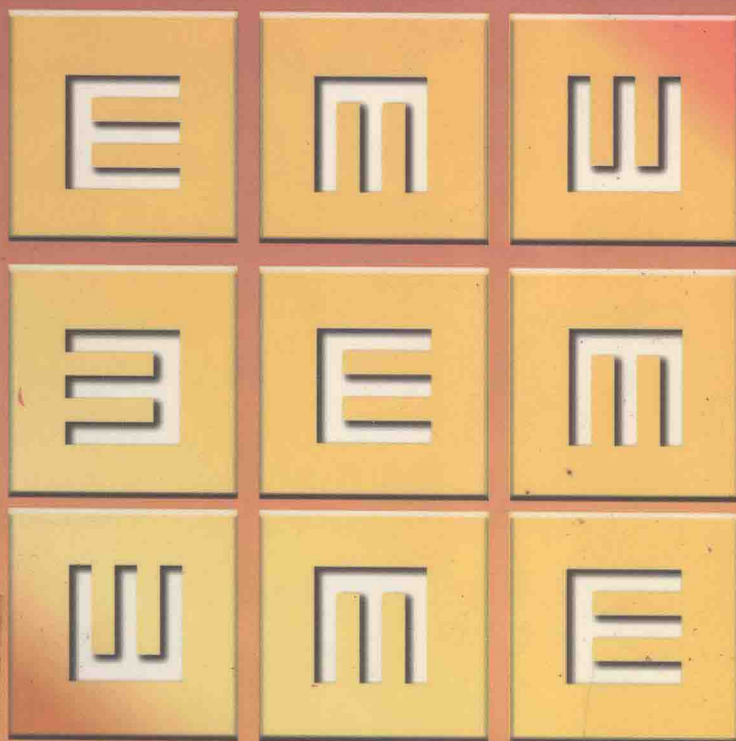
光碟內容含92~90年試題詳解

高點VICTOR題庫2008最新版

★ 投考各大學會研所、會計師、檢事官必備用書 ★

審計學

96~90年試題詳解



↓ 高點連年囊括各校所最多錄取名額，王牌名師鄭重推薦！

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點

孔王補習班 編著

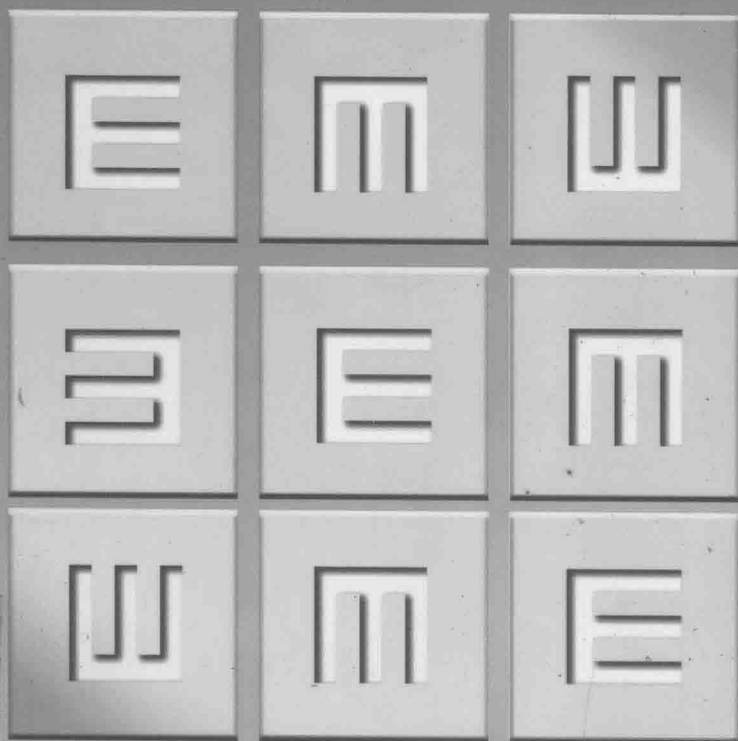
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《高點致勝叢書系列》

GET. 審計學 歷屆試題詳解

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台灣大學

一、選擇題（60%）：

1. A typical objective of an operational audit is to:
 - (A)determine whether the financial statements fairly present the entity's operations
 - (B)evaluate the feasibility of attaining the entity's operational objectives
 - (C)make recommendations for improving performance
 - (D)report on the entity's relative success in attaining profit maximization.
2. To operate effectively, an internal auditor must be independent of:
 - (A)the line functions of the organizations
 - (B)the entity
 - (C)the employer-employee relationship which exists for other employees in the organization
 - (D)all of the above.
3. When audit procedures have been completed for an attributes sampling application, the auditor must generalize from the sample to the population. Which of the following statements would be incorrect regarding this process?
 - (A)The auditor would use an attributes sampling table to determine the computed upper exception rate
 - (B)The computed upper exception rate is the highest exception rate at a given ARACR
 - (C)It would be wrong for the auditor to conclude that the population exception rate is exactly the same as the sample exception rate
 - (D)In selecting the table corresponding to the risk of overreliance, it should

- be the same as the ARACR used for determining the initial sample size.
4. 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%?
- (A) 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
 - (B) Modify planned reliance on the control because the sample exception rate plus the allowance for sampling risk exceeds the tolerable rate
 - (C) Modify planned reliance on the control because the tolerable rate plus the allowance for sampling risk exceeds the expected population exception rate
 - (D) 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.
5. When auditing a computerized system, an auditor may use the test data approach as an audit tool. This technique:
- (A) is more applicable to independent audits than internal audits
 - (B) involves introducing simulated transactions into the client's actual application program(s)
 - (C) is a commonly used audit technique for auditing around the computer
 - (D) should not involve the actual application programs the client uses throughout the year, since use of the actual programs would contaminate the client's accounting data.
6. Which of the following is not an application control?
- (A) Preprocessing authorization of sales transactions
 - (B) Reasonableness test for unit selling price of sale
 - (C) Post-processing review of sales transactions by the sales department
 - (D) Separation of duties between computer programmer and operators.

7. _____ inquiry is used when the auditor seeks responses from the interviewee about his or her knowledge of an event or circumstance.
- (A)assessment (B)declarative
(C)interrogative (D)informational.
8. Which of the following is a factor that relates to attitudes or rationalization to commit fraudulent financial reporting?
- (A)Significant accounting estimates involving subjective judgments
(B)Excessive pressure for management to meet debt repayment requirements
(C)Management's practice of making overly aggressive forecasts
(D)High turnover of accounting, internal audit and information technology staff.
9. For several years, a client's physical inventory count has been lower than what was shown on the books at the time of the count so that downward adjustments to the inventory account were required. Contributing to the inventory problem could be weaknesses in internal control that led to the failure to adjust the accounting records for some:
- (A)purchases returned to vendors (B)sales returns received
(C)sales discounts allowed (D)cash purchases.
10. Which of the following errors would be least likely to be discovered during the tests of the bank reconciliation?
- (A)Payment to an employee for more hours than he worked
(B)Cash received by the client subsequent to the balance sheet date was recorded as cash receipts in the current year
(C)The existence of payments on notes payable that were debited directly to the bank balance by the bank but were not entered in the client's records
(D)Deposits recorded in the cash receipts records near the end of the year, deposited in the bank, and included in the bank reconciliation as a deposit in transit.

11. Which of the following factors is most important concerning an auditor's responsibility to detect errors and irregularities?
- (A) The susceptibility of the accounting records to intentional manipulations, alterations, and the misapplication of accounting principles
 - (B) The probability that unreasonable accounting estimates result from unintentional bias or intentional attempts to misstate the financial statements
 - (C) The possibility that management fraud, defalcations, and the misappropriation of assets may indicate the existence of illegal acts
 - (D) The risk that mistakes, falsifications, and omissions may cause the financial statements to contain material misstatements.
12. In testing for cutoff, the objective is to determine:
- (A) whether all of the current period's transactions are recorded
 - (B) whether transactions are recorded in the proper period
 - (C) that no transactions of the current period have been delayed and recorded in a future period
 - (D) that no transactions from the prior period are included in the current period's balances.
13. The detail tie-in objective is not concerned that the details in the account balance:
- (A) agree with related subsidiary ledger amounts
 - (B) are properly disclosed, in accordance with GAAP
 - (C) foot to the total in the account balance
 - (D) agree with the total in the general ledger.
14. Generally Accepted Auditing Standards (GAAS) and Statements on Auditing Standards (SAS) should be looked upon by practitioners as:
- (A) ideals to work towards, but which are not achievable
 - (B) maximum standards which denote excellent work
 - (C) minimum standards of performance which must be achieved on each audit engagement

- (D) benchmarks to be used on all audits, reviews, and compilations.
15. The provisions of the Sarbanes-Oxley Act apply to which of the following?
- (A) All companies in the United States (B) Private companies only
(C) Private and public partnerships only (D) Public companies only.
16. The General Standards stress the importance of:
- (A) evidence accumulation
(B) personal qualities the auditor should possess
(C) communicating the auditor's findings to the reader
(D) all of the above.
17. An auditor who issues a qualified opinion because of an insufficiency of evidential matter should describe the limitations in an explanatory paragraph. The auditor should also refer to the limitation in the:
- | | Scope
Paragraph | Opinion
paragraph | Notes to the
financial statements |
|-----|--------------------|----------------------|--------------------------------------|
| (A) | Yes | No | Yes |
| (B) | Yes | Yes | No |
| (C) | No | Yes | No |
| (D) | Yes | Yes | Yes. |
18. Which of the following would be the best protection for a company that wishes to prevent the "lapping" of trade accounts receivable?
- (A) Segregate duties so that the bookkeeper in charge of the general ledger has no access to incoming mail
(B) Segregate duties so that no employee has access to both checks from customers and currency from daily cash receipts
(C) Have customers send payments directly to the company's depository bank
(D) Request that customer's payment checks be made payable to the company and addressed to the treasurer.

19. In what order should the following steps occur?

- A. Assess client business risk.
- B. Understand the client's business and industry.
- C. Perform preliminary analytical procedures.
- D. Assess risk of material misstatements.

(A) D, B, C, A

(B) B, A, D, C

(C) B, D, A, C

(D) D, C, B, A.

20. Evidence obtained directly by the auditor is more competent than information obtained indirectly. Which of the following is not an example of the auditor's direct knowledge?

(A) Physical examination (B) Observation

(C) Computation (D) Inquiry.

※ Compare details of a particular account's balance with the preceding year.

21. Shortcomings of these two procedures are that:

(A) the first ignores relationships of data to other data and the second fails to consider growth or decline in business activity

(B) the first fails to consider growth or decline in business activity and the second ignores relationships of data to other data

(C) both fail to consider growth or decline in business activity and ignore relationships of data

(D) it is difficult, time consuming, and, therefore, costly to perform these procedures.

22. When discussing acceptable audit risk (AAR) and the audit risk model, which of the following statements is true?

(A) The terms audit assurance, overall assurance, or level of assurance are synonyms for AAR

(B) AAR is objectively determined by the auditor

(C) AAR is the risk that the auditor is willing to take that the financial

statements are fairly stated after the audit is completed and an unqualified opinion has been reached

- (D)When the auditor decides on a lower acceptable audit risk, it means the auditor wants to be more certain that the financial statements are not materially misstated.
- 23.Research in auditing has shown that if a revised risk is used in the audit risk model to determine a revised planned detection risk, there is a danger of:
- (A)not decreasing the evidence sufficiently
 (B)not increasing the evidence sufficiently
 (C)over-auditing
 (D)increased lawsuits against the auditor for failure to follow GAAS.
- 24.The primary emphasis by auditors is on controls over a classes of transactions:
- (A)classes of transactions
 (B)account balances
 (C)both (A) and (B), because they are equally important
 (D)both (A) and (B), because they vary from client to client.
- 25.An internal control narrative indicates that an approved voucher is required to support every check request for payment of merchandise. Which of the following procedures provides the greatest assurance that this control is operating effectively?
- (A)Select and examine canceled checks and ascertain that the related vouchers are dated no later than the checks
 (B)Select and examine vouchers and ascertain that the related canceled checks are dated no earlier than the vouchers
 (C)Select and examine canceled checks and ascertain that the related vouchers are dated no earlier than the checks
 (D)Select and examine vouchers and ascertain that the related canceled checks are dated no later than the vouchers.

26. 若會計師無法維持超然獨立，則不能提供下列那一項服務？
- (A) 代編財務報表
 - (B) 稅務服務
 - (C) 財務報表核閱
 - (D) 管理諮詢顧問。
27. 關於查核人員對於財務報表之責任，下列敘述何者正確？
- (A) 查核人員必須確保所審定之財務報表依據一般公認會計準則編製，足以允當表達
 - (B) 若受查者因某交易之會計處理錯誤而使財務報表未允當表達，則查核人員只能修正查核意見，不宜建議受查者對該項錯誤作調整分錄，以免損害查核人員之獨立性
 - (C) 對於已審定之財務報表，會計師的責任不應僅有「出具查核報告表示意見」而已
 - (D) 查核人員得依據受查者會計系統提供之資訊，為受查者草擬財務報表。
28. 下列那一項敘述最為正確？
- (A) 由受查者以外單位所獲資料必為可靠的
 - (B) 內控愈佳，所獲資料與審計目的更攸關，更有助於驗證
 - (C) 管理當局之言辭證據不能視為有效的證據
 - (D) 證據須兼具可靠性及相關性方屬適切。
29. 對於備抵壞帳之適當性，最不可能採行下列那一項查核程序？
- (A) 對於查核時仍未付款之已過期帳戶，應詳查其原因
 - (B) 寄發積極式函證
 - (C) 詢問受查者信用部門經理對於大額逾期帳款收現可能性之意見
 - (D) 分析備抵壞帳與應收帳款之比率關係。
30. 下列何種兼職狀態較不理想？
- (A) 負責簽發支票者同時負責將相關憑證文件註記付訖
 - (B) 負責收受貨物之部門同時負責驗收
 - (C) 負責編製應付憑單及相關憑證者同時負責簽發付款支票
 - (D) 由發起請購者參與驗收。
31. 若查核人員決定將控制風險設定於最高水準之下，則其工作底稿應記錄那些事項？

	對內控之了解	控制風險 之評估水準	內控評估結論 之依據
(A)	✓	✓	✓
(B)	✓	✓	
(C)	✓		✓
(D)		✓	✓

32. 重大性觀念在會計師考慮下列那一事項較不重要？
- (A) 決定應收帳款採統計抽樣或判斷抽樣查核之
 (B) 適當地揭露委託人的違法行為
 (C) 受查者內部會計控制的缺點對查核程序之影響
 (D) 來自受查者的直接財務利益對會計師獨立性的影響。
33. 若繼任會計師在接受委託前要求與前任會計師連繫並借閱工作底稿，但委任人不表同意，則該擬受委任之會計師可能修正其對下列何者之態度或判斷？
- (A) 原構想中之查核計畫是否適當
 (B) 委託人可能有繼續經營方面之危機
 (C) 委託人可能限制查核範圍
 (D) 委託人之品德。
34. 收發室拆開信件後將客戶清償帳款之支票送交出納人員，則出納人員不適宜兼任那一項工作？
- (A) 將支票背書後再送存銀行 (B) 將每日收到之現金送存銀行
 (C) 編製銀行調節表 (D) 保管零用金。
35. 查核人員欲查核「所有銷貨交易是否均已入帳」，應如何抽選受查樣本作為查核的起點？
- (A) 匯款通知單 (B) 銷貨日記簿
 (C) 出貨單 (D) 銷貨訂單。
36. 下列那一項控制程序最能避免發生重複付款之錯誤？
- (A) 所有支出均開立「抬頭、劃線並禁止背書轉讓之支票」付款
 (B) 開立支票前，應謹慎審查請購單、訂購單、驗收單及進貨發票等相關憑證

- (C)開立支票時，應立即於傳票及相關憑證上註記「付訖」
- (D)定期編製銀行調節表。
- 37.由加班費印領清冊抽選樣本，逆查至經適當主管批准之加班工時打卡資料，可以證實下列那一項查核事項？
- (A)熱愛工作並願加班者均經批准，且加班費率均依個別正確費率核發
- (B)人工成本已適當地分攤至各生產批次
- (C)有關加班薪資之內控是否有效及運行
- (D)計算加班費之時數計算均屬正確無誤。
- 38.查核人員應如何查驗期末存貨明細表所列項目是否均確實存在？
- (A)由存貨盤點標籤追查至期末存貨明細表
- (B)由期末存貨明細表追查至存貨盤點標籤
- (C)由期末存貨明細表追查至驗收單及供應商發票
- (D)由驗收單及供應商發票追查至存貨盤點標籤。
- 39.查核借款交易時，查核人員的內控問卷最可能詢問下列那一項問題？
- (A)質押借款是否均以受查者的自有資產作為擔保品
- (B)借款合同是否經由董事會決議通過
- (C)借入款項是否用於購置固定資產
- (D)清償借款之支票是否經由二位適當人員會簽。
- 40.受查者以閒置資金購買上市股票作為備供出售投資，依我國財務會計準則公報之規定，該項投資應依其公平價值作表達揭露。下列何者應承擔依公平價值表達揭露之責任？
- (A)受查者之管理階層
- (B)查核財務報表之會計師
- (C)評估該項投資公平價值之財務專家
- (D)以上三者共同分攤責任。

二、請比較管理階層與會計師在美國沙賓法404節之規範下，對於內部控制之責任。請依下列格式作答，否則不予給分。（10%）

項 目	管理階層之責任	會計師之責任
(一)		
(二)		
⋮		

三、請先回答你是否同意以下二個敘述，再說明你的理由。（10%）

(一)查核人員對受查者的控制風險水準不可以評估為零。

(二)查核人員對受查者的控制風險可以評估在最高（max）水準。

四、請以條列重點方式扼要回答下列問題（20%）：

(一)請逐項列示審計查核的主要目標（Audit Objectives）。

(二)請逐項列示審計驗證的主要方法。

(三)查核報告中「依本會計師之意見，……」，寫出意見段全文，並討論其與上列問題(一)及問題(二)之關係。

(四)審計人員通常採用抽樣方式進行審計工作，惟錯誤或舞弊常是用心扭曲捏造及隱匿之作為，採用「隨機抽樣」有效嗎？審計人員之因應對策如何？