

淡江大學八十八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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本試題雙面印製

一、Indicate the best answer for each of the following multiple choice question. 25%

- (一) The primary purpose of establishing quality control policies and procedures for deciding whether to accept a new client is to
- a. Enable the CPA firm to attest to the reliability of the client.
 - b. Satisfy the CPA firm's duty to the public concerning the acceptance of new clients.
 - c. Minimize the likelihood of association with clients whose management lacks integrity.
 - d. Anticipate before performing any field work whether an unqualified opinion can be expressed.
- (二) Which of the following characteristics most likely would heighten an auditor's concern about the risk of intentional manipulation of financial statements?
- a. Turnover of senior accounting personnel is low.
 - b. Insiders recently purchased additional shares of the entity's stock.
 - c. Management places substantial emphasis on meeting earnings projections.
 - d. The rate of change in the entity's industry is slow.
- (三) Probability proportional to size sampling (PPS) is normally used when it is thought that the population contains a
- a. Few understatements.
 - b. Large number of understatements.
 - c. Few overstaterments.
 - d. Large number of overstaterments.

◀ 注意背面尚有試題 ▶

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- (四) An auditor who qualifies an opinion because of an insufficiency of evidential matter should describe the limitation in an explanatory paragraph. The auditor should also refer to the limitation in the

<i>Scope paragraph</i>	<i>Opinion paragraph</i>	<i>Notes to the financial statements</i>
a. Yes	No	Yes
b. Yes	Yes	No
c. No	Yes	No
d. Yes	Yes	Yes

- (五) Which of the following statements is correct concerning both an engagement to compile and an engagement to review a nonpublic entity's financial statements?
- The accountant does *not* contemplate obtaining and documenting an understanding of internal control.
 - The accountant must be independent in fact and appearance.
 - The accountant expresses *no* assurance on the financial statements.
 - The accountant should obtain a written management representation letter.

二、列舉審計人員利用電腦做為查核工具的方法，並說明使用電腦輔助審計的障礙。 25%

◀ 注意背面尚有試題 ▶

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三、試以應收帳款餘額之證實測試為例，說明「科目餘額之核對與調節」、「分析性複核程序」、「交易流程之證實測試」、「餘額之證實測試」及「科目之表達與揭露」等五種類型之查核程序之成本與效益。 25%

四、試闡明我國會計師職業道德規範建構的基本觀念，並扼要說明該觀念延伸出的「總則」、「職業守則」、「技術守則」、「業務延攬」及「業務執行」等之內容。 25%

◀ 注意背面尚有試題 ▶