



台灣大學

試題

一、選擇題（每題2%，共計16%，如全部答案相同則不計分）

1. About the International Standards on Sustainability Assurance (ISSA) 5000, how many of the following statements is is/are true? (i) Unlike ISA 200 (or ISAs in general), ISSA 5000 deals with both limited and reasonable assurance engagements. (ii) A CPA firm applying ISSA 5000 in an engagement is not required to comply with ISQMs. (iii) ISSA 5000 considers “consistency” as an assertion relevant to sustainability assurance. (iv) A practitioner applying ISSA 5000 in an engagement is not required to apply ISAE 3000 at the same time. (A) Zero (B) One (C) Two (D) Three (E) Four.
2. How many of the following assurance standards specifically require(s) the practitioner to include in the assurance report a statement (when applicable) about the “inherent limitations” or “inherent uncertainty” about the measurement of the underlying subject matters against the applicable criteria? (i) ISA 700 (or ISAs in general). (ii) ISRE 2410 Review of Interim Financial Information. (iii) ISSA 5000. (iv) ISAE 3410 Assurance Engagements on Greenhouse Gas Statements. (A) Zero (B) One (C) Two (D) Three (E) Four.
3. Under how many of the following scenarios would the auditor’s liabilities in a review of interim financial information the same as his/her liabilities in an audit of the annual financial statements? (i) The interim financial statements cover the busy season of the client. (ii) Almost all business activities of the year are from the period covered by the interim financial statements. (iii) There is an acquisition of another company during the year and the acquisition occurred in the period covered the interim financial statements. (iv) The annual financial statements contain material misstatements, which were based on fraud occurred

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in the period covered by the interim financial statements. (A)Zero (B)One (C)Two (D)Three (E)Four.

4. When the assessment of the risk of material misstatements is below the acceptably low level, how many of the following procedures is the auditor still required to perform? (i)Tests of details of material account balances. (ii)Tests of controls over significant risks. (iii)Tests of the integrity of the entity's data. (iv)Tests of the effectiveness of internal audit function. (A)Zero (B)One (C)Two (D)Three (E)Four.

5. How many of the following services are prohibited for a firm performing audit for a public interest entity? (i)Providing tax calculation services of current tax liabilities. (ii)Taking custody of client assets. (iii)Providing valuation services of valuing a potential acquisition target company. (iv)Providing audit services if the total fees from the client have represented more than 15% of the total fees received by the firm each year for the past five years. (A)Zero (B)One (C)Two (D)Three (E)Four.

6. To test the completeness of accounts receivable for an entity using perpetual inventory, how many of following audit procedures would provide the auditor with sufficient appropriate evidence? (i)Attending the physical inventory counting. (ii)Inquiring the management about the entity's related parties. (iii)Performing a walk-through of the shipping and sales journal recording process. (iv)Analyzing the time trend of receivable turnover. (A)Zero (B)One (C)Two (D)Three (E)Four.

7. Assume that AWS is a service organization that provides cloud computing and other cloud-based services, such as data storage. Dovetail Ltd. uses AWS to store, process, and analyze the entity's global sales data. Dovetail has a fiscal year ended at 12/31. The auditor of Dovetail obtains a report from AWS on the controls at AWS. For the auditor to use the report as audit evidence that the controls at AWS are operating effectively, how many pieces of the following information must be contained in the report? (i)A description of the AWS control environment. (ii)A reporting period for the 12 months ended 12/31. (iii)The report was audited in accordance with ISAE 3402 Assurance Reports

解答

一、選擇題

- 1.(D) 選項1，正確，ISSA 5000「永續資訊查證國際準則第5000號」第A112段參照；選項2，錯誤，ISSA 5000第15段規定，執業人員仍需遵守品質管理準則（ISQM 1 and 2）；選項3，正確，ISSA 5000第1及2段參照；選項4，正確，ISSA 5000為完整獨立之準則，取代過去對永續資訊使用ISAE 3000（廣義保證準則）之需求；ISAE 3000不再需要與ISSA 5000同時並用，除非為非永續主題保證。
- 2.(C) 選項1，錯誤，ISA 700未強制規定需揭露不確定性；選項2，錯誤，ISRE 2410無揭露固有限制之強制規定；選項3，正確，ISSA 5000 § 81 (j) 有明文規定；選項4，正確，ISAE 3410 § 66 (c) 有明文規定。
- 3.(B) 選項1，錯誤，期中財務報表是否涵蓋客戶的忙季，不會改變查核與核閱案件的責任界定。即使期中期間交易頻繁，核閱仍僅為有限保證，責任與查核不同；選項2，錯誤，即使公司大部分營運活動發生在期中期間，該期間財務資訊所涵蓋的交易量與查核／核閱責任無關。執行核閱時並不因為資料量變多就等同於查核責任；選項3，錯誤，期中發生重併購交易，而對該期中財務報表執行查核案件及核閱程序將大不相關，例如核閱程序僅會去「查詢」相關人員，但查核程序會去「檢查」合約；選項4，正確，不論標的係年度財務報表或期中財務報表，執行查核或核閱案件時，都應辨認及評估舞弊風險。
- 4.(B) 選項1，正確，雖然TWSA 330第33條規定，當查核人員對重大不實表達風險之評估為低於可接受之低水準時，查核人員無須設計及執行進一步查核程序，但ISA 330第18條規定，“Irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance, and disclosure.” 亦即即便重大不實表達風險很低，對所有重大交易類別、科目餘額與揭露，仍必須執行證實程序，無豁免規定，因此，應把本選項視為一定要做的程序；選項2，錯誤，對於顯著風險（significant risks）所依賴的控制項目，若查核人員計劃信賴其有效性，才須執行控制測試，若不依賴則無須進行控制測試；選項3，

錯誤，未強制規定證實程序一定要作證實分析性程序，所以只有當證實程序選擇作證實分析性程序時，始應測試所使用資料之完整性、正確性與適切性（ISA 520）；選項4，錯誤，測試內部稽核部門是否有效，並非強制規定，只有當查核人員計劃仰賴內部稽核功能的查核工作成果時（ISA 610），始應進行評估與測試。

- 5.(D) 選項1，錯誤，原則上，為公眾利益個體之受查核客戶提供稅務服務並不會影響事務所獨立性；選項2，正確，職業道德規範公報第8號第4條規定，會計師或會計師所屬事務所如有保管客戶財物時，應遵循職業道德規範公報第1號之基本原則及運用「觀念性架構」，辨認、評估及因應可能存在之威脅，審慎考量是否接受同一客戶其他服務案件之委任，亦即由事務所自行評估幫受查核客戶保管錢財會不會影響獨立性；選項3，正確，原則上，不得幫受查核客戶提供評價服務；選項4，正確，IESBA 410.4 A5～410.6 A1指出：若查核客戶支付之報酬金額佔會計師事務所年度總收入超過15%，會對獨立性構成重大威脅，尤其是對公共利益實體。若超過五年仍未改善，將視為重大獨立性受損，應考慮終止查核關係。
- 6.(C) 選項1，錯誤，參與盤點存貨主要係驗證存貨「存在性」聲明；選項2，錯誤，詢問管理階層關係人資訊與應收帳款完整性無關，可能與「表達」聲明相關；選項3，正確，walk-through除可用以瞭解內部控制也可作為控制測試，因此，使用walk-through從出貨單一直「順查」到銷貨紀錄，除可瞭解銷貨交易的發貨與銷貨入帳流程，亦可驗證銷貨交易「完整性」聲明；選項4，正確，如若週轉率異常偏高，可能係漏列應收帳款訊號。
- 7.(D) 選項1，正確，Type 2報告應揭露控制設計與運作，包括控制環境，供使用者了解其適用性（ISAE 3402 § 16(a)、ISA 402參照）；選項2，正確，報告期間需與受查者（Dovetail）財報期間合理重疊，才能支撐查核結論（ISA 402 § 10(b)參照）；選項3，正確，服務機構TYPE 2報告為確信服務，應使用確信準則，例如ISAE 3402（服務組織控制報告的出具準則）；選項4，錯誤，ISA 402「使用服務機構之查核考量」未強制規定需CPA始得提供確信服務，只是如果由CPA提供服務，因其獨立性較佳，可增加報告之可信度。