

# 審計數位分析對審計理論與審計方法 之影響

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# EY Helix General Ledger Analyzer的介紹



# EY Helix General Ledger Analyzer

## EY Helix | General Ledger Analyzer

Client name + project name

Training Client - AaBbCc YE 2014

### Financial statement profiling



Analyze balance sheet



Analyze income statement



Business unit map



Financial statement tie-out



Significant accounts identification

辨認重大會計項目



Income Analysis

### Validation



Validation results summary



Trial balance roll-forward



Back posting

### Process analysis



Process map

交易流程分析



Preparer map

編製者分析



Analyze preparers, approvers and segregation of duties

職能分工分析



Identify and understand booking patterns

帳務處理分析

Tagging analysis



Tagging analysis – journals

### Account and journal entry analysis



Analyze correlation (double entry postings) between two accounts



Analyze correlation (double entry postings) between three accounts

複式簿記關聯性分析



Analyze relationship of two accounts



Gross margin analysis

毛利分析



Cut off analysis of GL accounts



Additional reports for JE program



Find JE



Custom analysis - database connection details



# 交易流程分析 會計項目與來源

總帳會計  
項目

|  | Customer Invoices (CA) | Fees (CO)       | Cash movement (ZO) | Invoice EU (CU)     | Invoice non EU (CY) | Invoice to be issued (SX) | Note Credit to be issued (SY) | Invoices to be received (SZ) |
|--|------------------------|-----------------|--------------------|---------------------|---------------------|---------------------------|-------------------------------|------------------------------|
|  | CY                     | CY              | CY                 | CY                  | CY                  | CY                        | CY                            | CY                           |
| EUR  |                        |                 |                    |                     |                     |                           |                               |                              |
| Cash and cash equivalents  |                        |                 |                    |                     |                     |                           |                               | 16,153                       |
| Intangible assets  |                        |                 |                    |                     |                     |                           |                               | -                            |
| Inventory  |                        |                 |                    |                     |                     |                           |                               | -                            |
| Prepayments and accrued income                                       |                        |                 |                    |                     |                     |                           |                               | 2,678                        |
| Receivables  | 395,564,132            | (671)           |                    | 77,290,722          | 18,754,401          | 55,498                    | (4,628)                       | -                            |
| Tangible assets  |                        |                 |                    |                     |                     |                           |                               | -                            |
| <b>Assets TOTAL</b>  | <b>395,564,132</b>     | <b>(671)</b>    | <b>-</b>           | <b>77,290,722</b>   | <b>18,754,401</b>   | <b>55,498</b>             | <b>(4,628)</b>                | <b>18,832</b>                |
| EUR  |                        |                 |                    |                     |                     |                           |                               |                              |
| Accruals and deferred income   |                        | 17,444          |                    |                     |                     |                           |                               |                              |
| Payables   |                        |                 |                    |                     |                     |                           | (3,404,701)                   | (26,671,821)                 |
| Provision for future employee costs                                  |                        |                 |                    |                     |                     |                           |                               |                              |
| Provisions for risks and charges                                     |                        |                 |                    |                     |                     |                           |                               |                              |
| <b>Liabilities TOTAL</b>   |                        | <b>17,444</b>   |                    |                     |                     |                           | <b>(3,404,701)</b>            | <b>(26,671,821)</b>          |
| EUR  |                        |                 |                    |                     |                     |                           |                               |                              |
| Profit & loss reserve  |                        |                 |                    |                     |                     |                           |                               |                              |
| <b>Equity TOTAL</b>  |                        |                 |                    |                     |                     |                           |                               |                              |
| EUR  |                        |                 |                    |                     |                     |                           |                               |                              |
| Foreign exchange gains   |                        |                 |                    |                     |                     |                           |                               |                              |
| Other extraordinary income   |                        |                 |                    |                     |                     |                           |                               |                              |
| Other financial income   |                        |                 |                    |                     |                     |                           |                               |                              |
| Other revenues and income  |                        | (16,774)        |                    | (962,640)           |                     | (5,400)                   |                               |                              |
| Sales of goods and services  | (395,564,132)          | -               |                    | (76,328,082)        | (18,640,583)        |                           | 3,409,329                     |                              |
| <b>Revenue TOTAL</b>   | <b>(395,564,132)</b>   | <b>(16,774)</b> |                    | <b>(77,290,722)</b> | <b>(18,640,583)</b> | <b>(5,400)</b>            | <b>3,409,329</b>              |                              |
| EUR  |                        |                 |                    |                     |                     |                           |                               |                              |
| Changes in inventories of finished products, semi finished products  |                        |                 |                    |                     |                     |                           |                               | -                            |
| Changes in inventories of raw materials, supplies, and consume goods |                        |                 |                    |                     |                     |                           |                               | -                            |
| Cost of services   |                        |                 |                    |                     |                     |                           |                               | 26,523,369                   |
| Costs for raw materials, consumables, supplies and goods             |                        |                 |                    |                     |                     |                           |                               | 53,885                       |
| Costs for use of third party assets                                  |                        |                 |                    |                     |                     |                           |                               | 4,682                        |
| Current taxes  |                        |                 |                    |                     |                     |                           |                               |                              |
| Deferred tax assets and liabilities                                  |                        |                 |                    |                     |                     |                           |                               |                              |
| Depreciation and amortization  |                        |                 |                    |                     |                     |                           |                               | 61,350                       |
| Doubtful receivables   |                        |                 |                    |                     |                     |                           |                               |                              |
| Foreign exchange losses  |                        |                 |                    |                     |                     |                           |                               |                              |
| Interest and other financial charges                                 |                        |                 |                    |                     |                     |                           |                               |                              |
| Other operating expenses   |                        |                 |                    |                     |                     |                           |                               | 9,703                        |
| Personnel costs  |                        |                 |                    |                     |                     |                           |                               |                              |
| Provisions for risks   |                        |                 |                    |                     |                     |                           |                               |                              |
| <b>Expenses TOTAL</b>  |                        |                 |                    |                     |                     |                           |                               | <b>26,652,989</b>            |

顯示總帳各會計項目之明細分類帳系統名稱或來源，可協助辨識交易類別：

- ❑ 是否與客戶規模及複雜度相符
- ❑ 會計項目與其明細分類帳/來源之關聯性
- ❑ 注意人工切立之分錄

# 編製者分析 會計項目與編製者

傳票編製者ID

總帳會計  
項目

|  | 01 ABC - 01 ABC     | 01 STU - 01 STU    | 01 VWX - 01 VWX    | 01 YZA - 01 YZA | AdaJa01 - James Adamson | AkeTrn01 - Thomas Akers |
|--|---------------------|--------------------|--------------------|-----------------|-------------------------|-------------------------|
|  | CY                  | CY                 | CY                 | CY              | CY                      | CY                      |
| EUR Cash and cash equivalents  |                     |                    |                    |                 |                         |                         |
| EUR Intangible assets  |                     |                    |                    |                 |                         |                         |
| EUR Inventory  |                     |                    |                    |                 |                         |                         |
| EUR Prepayments and accrued income   |                     |                    |                    |                 |                         |                         |
| EUR Receivables  |                     |                    |                    |                 |                         | 2,067,361               |
| EUR Tangible assets  |                     |                    |                    |                 |                         |                         |
| <b>Assets TOTAL</b>  |                     |                    |                    |                 |                         | <b>2,067,361</b>        |
| EUR Accruals and deferred income   |                     |                    |                    |                 |                         |                         |
| EUR Payables   | (19,261,923)        | (5,147,806)        | (2,920,895)        | (61,926)        | (25,774)                |                         |
| EUR Provision for future employee costs  |                     |                    |                    |                 |                         |                         |
| EUR Provisions for risks and charges   |                     |                    |                    |                 |                         |                         |
| <b>Liabilities TOTAL</b>   | <b>(19,261,923)</b> | <b>(5,147,806)</b> | <b>(2,920,895)</b> | <b>(61,926)</b> | <b>(25,774)</b>         |                         |
| EUR Profit & loss reserve  |                     |                    |                    |                 |                         |                         |
| <b>Equity TOTAL</b>  |                     |                    |                    |                 |                         |                         |
| EUR Foreign exchange gains   |                     |                    |                    |                 |                         |                         |
| EUR Other extraordinary income   |                     |                    |                    |                 |                         |                         |
| EUR Other financial income   |                     |                    |                    |                 |                         |                         |
| EUR Other revenues and income  |                     |                    |                    |                 |                         |                         |
| EUR Sales of goods and services  |                     |                    |                    |                 |                         | (2,067,361)             |
| <b>Revenue TOTAL</b>   |                     |                    |                    |                 |                         | <b>(2,067,361)</b>      |
| EUR Changes in inventories of finished products, semi-finished products and work in progress |                     |                    |                    |                 |                         |                         |
| EUR Changes in inventories of raw materials, supplies, and consume goods                     |                     |                    |                    |                 |                         |                         |
| EUR Cost of services   | 8,038,593           | 83,076             | 514,164            | 61,926          | 21,368                  |                         |
| EUR Costs for raw materials, consumables, supplies and goods                                 | 11,223,330          | 5,064,730          | 2,406,731          |                 | 4,406                   |                         |
| EUR Costs for use of third party assets  |                     |                    |                    |                 |                         |                         |
| EUR Current taxes  |                     |                    |                    |                 |                         |                         |
| EUR Deferred tax assets and liabilities  |                     |                    |                    |                 |                         |                         |
| EUR Depreciation and amortization  |                     |                    |                    |                 |                         |                         |
| EUR Doubtful receivables   |                     |                    |                    |                 |                         |                         |
| EUR Foreign exchange losses  |                     |                    |                    |                 |                         |                         |
| EUR Interest and other financial charges   |                     |                    |                    |                 |                         |                         |
| EUR Other operating expenses   |                     |                    |                    |                 |                         |                         |
| EUR Personnel costs  |                     |                    |                    |                 |                         |                         |
| EUR Provisions for risks   |                     |                    |                    |                 |                         |                         |
| <b>Expenses TOTAL</b>  | <b>19,261,923</b>   | <b>5,147,806</b>   | <b>2,920,895</b>   | <b>61,926</b>   | <b>25,774</b>           |                         |

顯示總帳各會計項目之編製者ID:

- ❑ 是否與職能分工相符
- ❑ 會計項目與其編製者之關聯性
- ❑ 注意人工切立之分錄

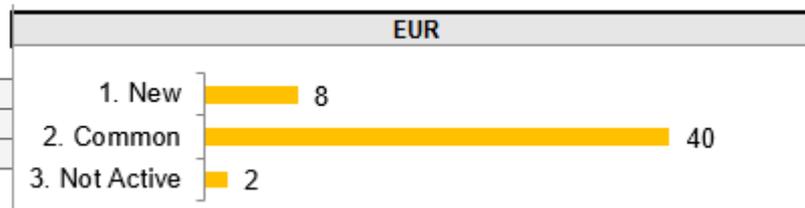
# 職能分工分析 兩期編製者分析

## 顯示總帳各會計項目編製者兩期變動分析

| Account Type | Account Class                           | CY Preparers | PY Preparers | CY JE Count | PY JE Count | CY Entries/ Preparer | PY Entries/ Preparer | CY Amount     | CY Debit      | CY Credit       | PY Amount     | PY Debit      | PY Credit       |
|--------------|---|--------------|--------------|-------------|-------------|----------------------|----------------------|---------------|---------------|-----------------|---------------|---------------|-----------------|
| Assets       | Cash and cash equivalents               | 10           | 9            | 23,199      | 20,734      | 2,319                | 2,303                | (45,295,329)  | 6,078,605,533 | (6,123,900,862) | 40,473,302    | 5,244,064,199 | (5,203,590,897) |
| Assets       | Intangible assets                       | 2            | 2            | 145         | 157         | 72                   | 78                   | 19,070,902    | 49,873,379    | (30,802,477)    | (4,535,648)   | 2,998,645     | (7,534,293)     |
| Assets       | Inventory                               | 2            | 2            | 26          | 31          | 13                   | 15                   | (585,851)     | 426,224,652   | (426,810,503)   | 5,034,469     | 414,367,582   | (409,333,113)   |
| Assets       | Prepayments and accrued income          | 7            | 7            | 108         | 113         | 15                   | 16                   | (89,688)      | 327,459       | (417,147)       | (18,139)      | 437,608       | (455,747)       |
| Assets       | Receivables                             | 17           | 17           | 55,109      | 56,615      | 3,241                | 3,330                | (16,188,450)  | 1,532,663,892 | (1,548,852,342) | 2,184,135     | 1,422,418,291 | (1,420,234,156) |
| Assets       | Tangible assets                         | 1            | 2            | 255         | 210         | 255                  | 105                  | 8,193,899     | 34,759,200    | (26,565,301)    | (482,436)     | 9,617,440     | (10,099,877)    |
| Liabilities  | Accruals and deferred income            | 4            | 2            | 41          | 49          | 10                   | 24                   | (25,358)      | 240,811       | (266,169)       | (22,872)      | 219,133       | (242,005)       |
| Liabilities  | Payables                                | 44           | 39           | 47,037      | 58,964      | 1,069                | 1,511                | 3,789,619     | 1,044,836,533 | (1,041,046,915) | (4,167,175)   | 946,743,548   | (950,910,722)   |
| Liabilities  | Provision for future employee costs     | 2            | 1            | 214         | 242         | 107                  | 242                  | 122,747       | 3,263,008     | (3,140,261)     | 358,601       | 3,713,889     | (3,355,288)     |
| Liabilities  | Provisions for risks and charges        | 2            | 2            | 78          | 66          | 39                   | 33                   | (1,308,170)   | 16,481,343    | (17,789,514)    | 3,065,982     | 23,049,008    | (19,983,026)    |
| Equity       | Profit & loss reserve                   | 2            | 1            | 3           | 2           | 1                    | 2                    | 76,000,000    | 159,780,440   | (83,780,440)    | -             | 78,876,657    | (78,876,657)    |
| Revenue      | Foreign exchange gains                  | 1            | 1            | 1           | 2           | 1                    | 2                    | (15)          | -             | (15)            | (48)          | -             | (48)            |
| Revenue      | Other extraordinary income              | 1            | 2            | 2           | 2           | 2                    | 1                    | -             | 19,288        | (19,288)        | (469,763)     | -             | (469,763)       |
| Revenue      | Other financial income                  | 6            | 3            | 28          | 17          | 4                    | 5                    | (2,229,378)   | 124,523       | (2,353,901)     | (3,282,420)   | 28,590        | (3,311,010)     |
| Revenue      | Other revenues and income               | 13           | 13           | 608         | 614         | 46                   | 47                   | (8,411,252)   | 1,360,845     | (9,772,097)     | (10,454,087)  | 1,607,029     | (12,061,116)    |
| Revenue      | Sales of goods and services             | 13           | 13           | 19,750      | 20,283      | 1,519                | 1,560                | (461,983,962) | 347,938,224   | (809,922,186)   | (459,153,656) | 286,981,778   | (746,135,435)   |
| Expenses     | Changes in inventories of finished prod | 2            | 2            | 24          | 25          | 12                   | 12                   | 236,895       | 250,508,401   | (250,271,505)   | (4,146,559)   | 228,832,313   | (232,978,872)   |
| Expenses     | Changes in inventories of raw materials | 2            | 3            | 26          | 31          | 13                   | 10                   | 348,956       | 176,302,103   | (175,953,147)   | (887,910)     | 180,500,945   | (181,388,856)   |
| Expenses     | Cost of services                        | 33           | 30           | 20,045      | 31,392      | 607                  | 1,046                | 210,927,957   | 235,784,259   | (24,856,302)    | 219,955,816   | 234,266,336   | (14,310,520)    |
| Expenses     | Costs for raw materials, consumables,   | 38           | 35           | 15,743      | 16,122      | 414                  | 460                  | 137,503,302   | 141,904,682   | (4,401,380)     | 140,112,257   | 153,213,385   | (13,101,128)    |
| Expenses     | Costs for use of third party assets     | 6            | 5            | 695         | 997         | 115                  | 199                  | 5,349,049     | 5,518,938     | (169,889)       | 4,367,413     | 4,658,641     | (291,228)       |
| Expenses     | Current taxes                           | 1            | 2            | 1           | 7           | 1                    | 3                    | 21,486,902    | 21,486,902    | -               | 19,062,558    | 23,105,833    | (4,043,275)     |
| Expenses     | Deferred tax assets and liabilities     | 1            | 2            | 1           | 5           | 1                    | 2                    | (605,495)     | -             | (605,495)       | 582,544       | 4,033,177     | (3,450,633)     |
| Expenses     | Depreciation and amortization           | 4            | 5            | 443         | 338         | 110                  | 67                   | 9,367,140     | 41,611,451    | (32,244,311)    | 8,935,637     | 12,955,792    | (4,020,155)     |
| Expenses     | Doubtful receivables                    | 1            | 1            | 1           | 1           | 1                    | 1                    | 360,000       | 360,000       | -               | 440,000       | 440,000       | -               |
| Expenses     | Foreign exchange losses                 | 1            | 2            | 1           | 5           | 1                    | 2                    | 42            | 42            | -               | 258           | 258           | -               |
| Expenses     | Interest and other financial charges    | 5            | 3            | 32          | 20          | 6                    | 6                    | 1,340,211     | 1,341,556     | (1,345)         | 1,345,602     | 1,346,954     | (1,353)         |
| Expenses     | Other operating expenses                | 9            | 11           | 1,157       | 1,183       | 128                  | 107                  | 4,243,740     | 4,593,338     | (349,598)       | 3,909,645     | 5,896,802     | (1,987,157)     |
| Expenses     | Personnel costs                         | 5            | 3            | 824         | 831         | 164                  | 277                  | 32,581,994    | 45,149,502    | (12,567,508)    | 33,146,586    | 44,531,861    | (11,385,275)    |
| Expenses     | Provisions for risks                    | 2            | 2            | 9           | 5           | 4                    | 2                    | 5,799,592     | 8,632,495     | (2,832,902)     | 4,645,909     | 4,645,909     | -               |

## 編製者兩期增減情況

1. New = Activity in CY and not PY
2. Common = Activity in CY and PY
3. Not Active = Activity in PY but Not CY



# 帳務處理分析

## 周間活動及會計分錄輸入日期與生效日期差異報表

| EUR                             |                    |                      |                      |
|---------------------------------|--------------------|----------------------|----------------------|
| Date Week Analysis Current Year |                    |                      |                      |
| DayOfWk                         | DebitAmount        | CreditAmount         | NetAmount            |
| Sunday                          | 177,883            | (3,321,694)          | (3,143,811)          |
| Monday                          | 74,751,200         | (195,700,745)        | (120,949,544)        |
| Tuesday                         | 79,088,825         | (164,123,479)        | (85,034,653)         |
| Wednesday                       | 62,691,976         | (144,481,282)        | (81,789,306)         |
| Thursday                        | 62,895,539         | (146,767,442)        | (83,871,902)         |
| Friday                          | 65,712,592         | (148,744,241)        | (83,031,649)         |
| Saturday                        | 2,620,208          | (6,783,304)          | (4,163,096)          |
| <b>TOTAL</b>                    | <b>347,938,224</b> | <b>(809,922,186)</b> | <b>(461,983,962)</b> |

分析全年度一周間(星期天至星期一)，各日帳務活動：

- 是否與所瞭解之客戶帳務處理流程一致
- 注意假日加班之情況

分析分錄輸入日期與生效日期之差異：

- 正數表示先輸入，後生效
- 負數表示後輸入，往前生效
- 是否與所瞭解之客戶帳務處理流程一致

| EUR                           |                      |                    |                      |               |               |  |
|-------------------------------|----------------------|--------------------|----------------------|---------------|---------------|--|
| Day Lag Analysis Current Year |                      |                    |                      |               |               |  |
| DaysLag                       | NetAmount            | DebitAmount        | CreditAmount         | JournalCount  | LineCount     |  |
| (38)                          | -                    | 324                | (324)                | 2             | 2             |  |
| (15)                          | (174,235)            | 22,354             | (196,589)            | 5             | 7             |  |
| (12)                          | (220,000)            | -                  | (220,000)            | 1             | 1             |  |
| (10)                          | (5,021)              | 384                | (5,406)              | 4             | 6             |  |
| (9)                           | 3,398,197            | 3,409,329          | (11,132)             | 6             | 9             |  |
| (8)                           | (12)                 | 468                | (480)                | 2             | 2             |  |
| (7)                           | (1,345)              | -                  | (1,345)              | 2             | 2             |  |
| (6)                           | (62,024)             | -                  | (62,024)             | 20            | 25            |  |
| (5)                           | (826,762)            | -                  | (826,762)            | 31            | 150           |  |
| (4)                           | (97,795)             | 52,592             | (150,386)            | 35            | 53            |  |
| (3)                           | (2,969,605)          | 583                | (2,970,189)          | 71            | 305           |  |
| (2)                           | (385,765)            | 55,000             | (440,765)            | 19            | 42            |  |
| (1)                           | (8,382,577)          | 79,151             | (8,461,728)          | 171           | 381           |  |
| -                             | (458,457,019)        | 338,118,038        | (796,575,057)        | 19,380        | 48,274        |  |
| 2                             | 6,200,000            | 6,200,000          | -                    | 1             | 1             |  |
| <b>TOTAL</b>                  | <b>(461,983,962)</b> | <b>347,938,224</b> | <b>(809,922,186)</b> | <b>19,750</b> | <b>49,260</b> |  |

# 複式簿記關聯性分析(二維/三維)

## 例如：銷貨收入v.s.應收帳款v.s.現金

銷貨收入

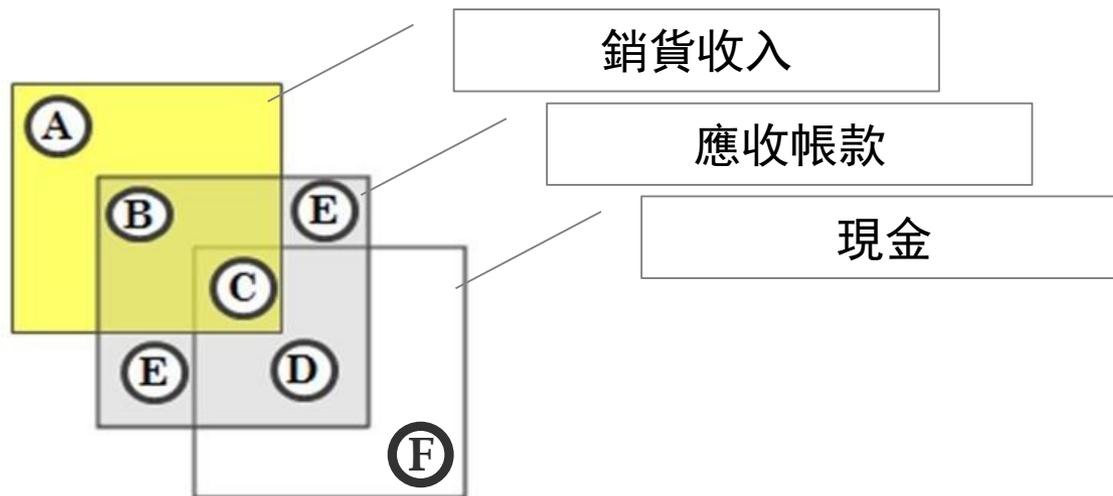
應收帳款

現金

EUR

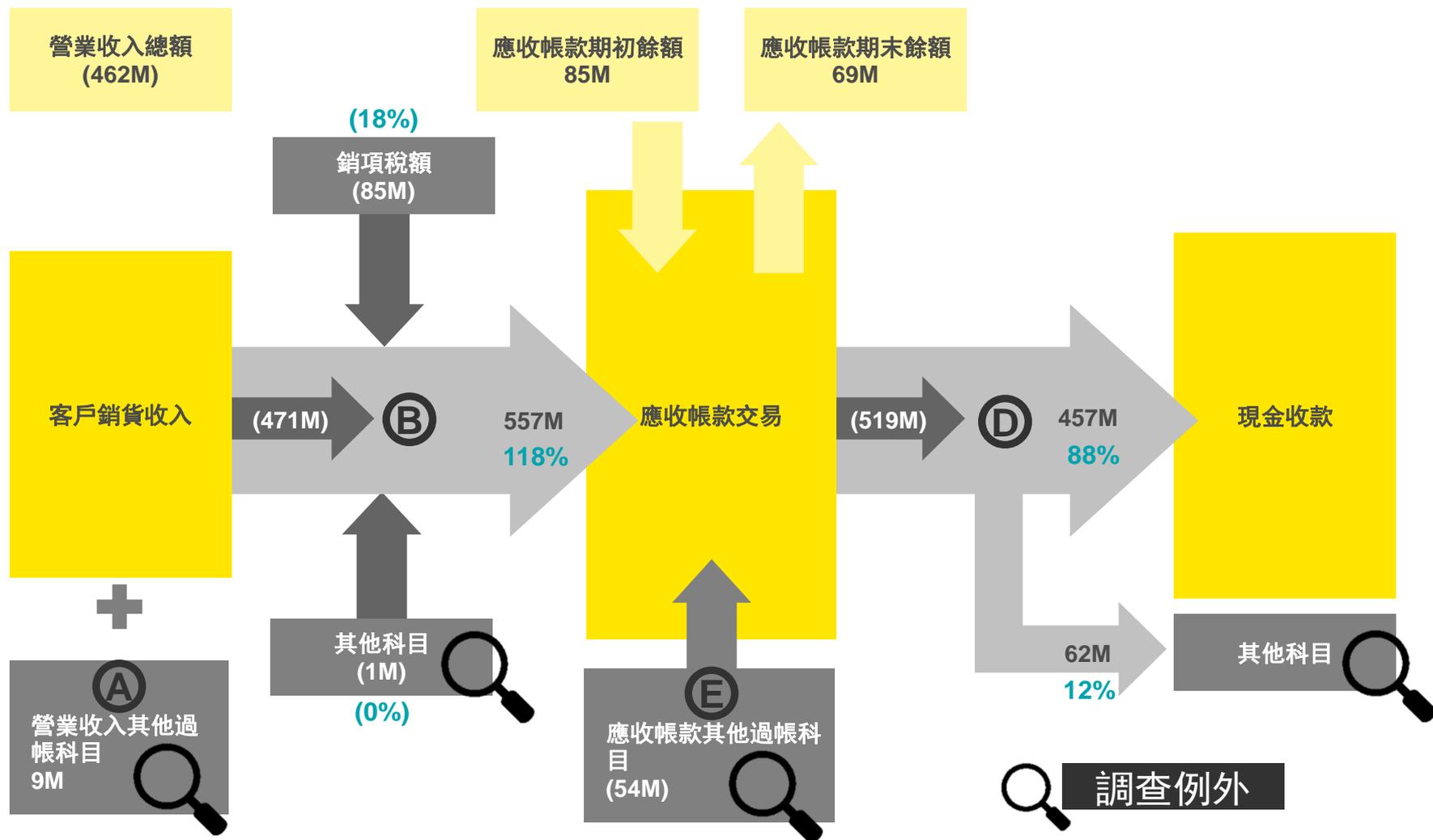
### Double entry posting of analysis across 3 accounts

| Composition of Sales activity (Primary)        |                             | Correlation difference | Composition of TradeReceivable activity (Secondary) |                             | Correlation difference | Composition of Cash activity (Tertiary) |                   |
|--|-----------------------------|------------------------|---|-----------------------------|------------------------|---|-------------------|
| Audit period 2014-12-31 EUR                    | Audit period 2014-12-31 EUR |                        | Audit period 2014-12-31 EUR                         | Audit period 2014-12-31 EUR |                        |   |                   |
| Opening balance (n/a) for income statement     | -                           |                        | Opening balance (n/a) for income statement          | 85,515,930                  |                        | Opening balance (n/a) for income s      | 80,477,704        |
| B - activity posting to TradeReceivable >>     | (471,500,347)               | -18%                   | B - activity posting to Sales >>                    | 557,139,169                 | 12%                    | D - activity posting to TradeRec        | 456,849,395       |
| A - activity not posting to TradeReceivable >> | 9,516,386                   |                        | D - activity posting to Cash >>                     | (519,080,815)               |                        | F - activity not posting to Trade       | (502,144,724)     |
|  |                             |                        | E - activity not posting to Sales or >>             | (54,382,660)                |                        |   |                   |
|  |                             |                        | Cash  |                             |                        |   |                   |
|  |                             |                        | C - reversal of duplicates>>                        | -                           |                        |   |                   |
| <b>Closing balance</b>                         | <b>(461,983,962)</b>        |                        | <b>Closing balance</b>                              | <b>69,191,623</b>           |                        | <b>Closing balance</b>                  | <b>35,182,375</b> |
| Unallocated difference                         | -                           |                        | Unallocated difference                              | -                           |                        | Unallocated difference                  | -                 |



# 複式簿記關聯性分析(二維/三維)

## 例如：銷貨收入v.s.應收帳款v.s.現金 (續)



# 數位審計對查核策略的影響

取得證實性查核證據，  
以因應流程中之What Has Gone Wrong

損益表

取得證實性查核證據，  
以因應項目餘額之風險

資產負債表  
期初餘額

發生

重大交易類別

記錄

處理

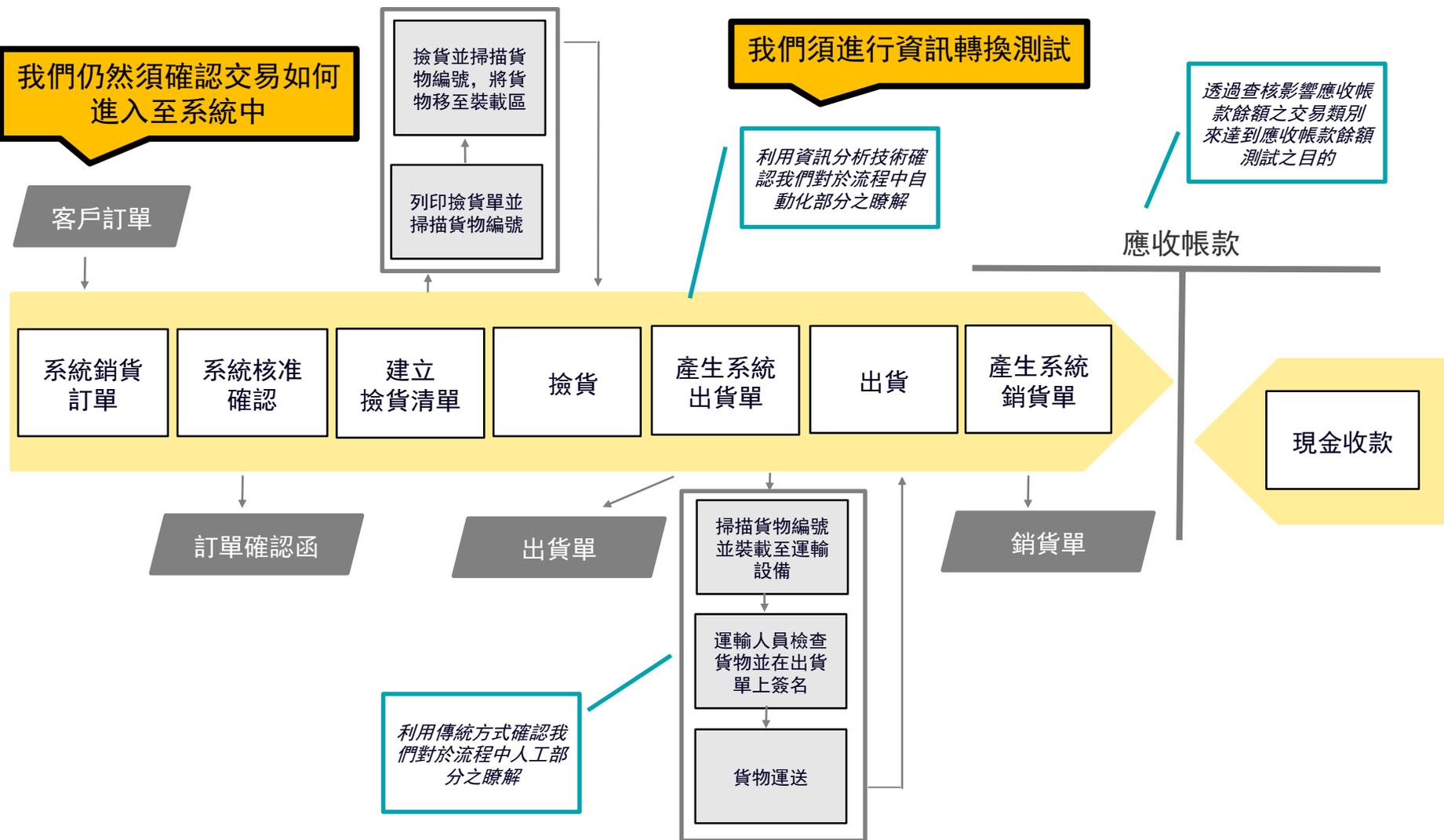
報導

資產負債表  
期末餘額

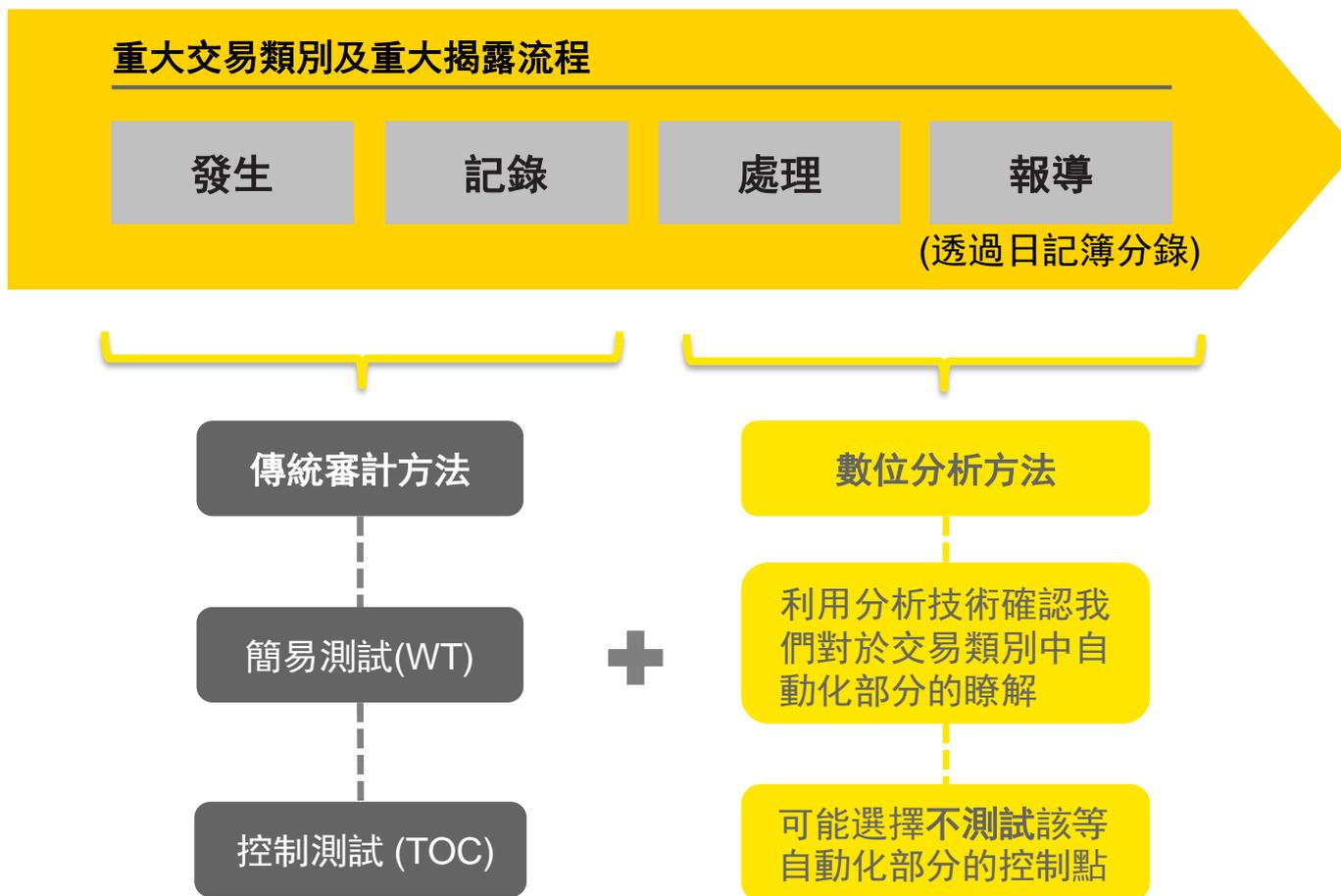
非財務資訊

執行控制測試或證實測試，  
以因應資料轉換流程之風險

# 數位審計對查核策略的影響 以銷貨流程為例



# 數位審計對控制測試的影響



# 重大不實表達風險評估 (綜合風險評估)

## IR X CR



控制風險

固有風險

|    |  | 控制風險 |       |
|----|--|------|-------|
|    |  | 仰賴控制 | 不仰賴控制 |
| 較低 |  | 極低   | 中度    |
| 較高 |  | 低    | 高     |



# 審計風險模型

## 傳統審計方法

### 傳統審計方法

$$AR = IR \times CR \times DR$$

(審計風險)



(查核證據)

(固有風險)



(瞭解企業)

(控制風險)

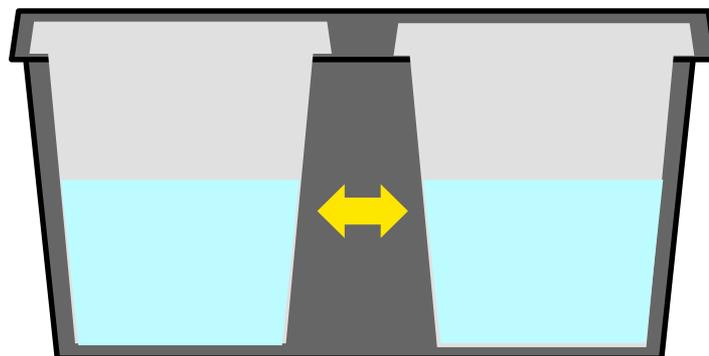
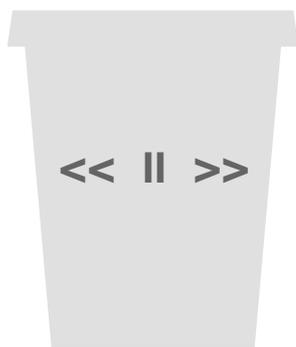


(控制測試)

(偵查風險)



(證實測試)



# 審計風險模型

## 數位審計方法

### 數位審計方法

$$AR = IR \times CR \times DR$$

(審計風險)



(查核證據)

(固有風險)



(瞭解企業)

(控制風險)

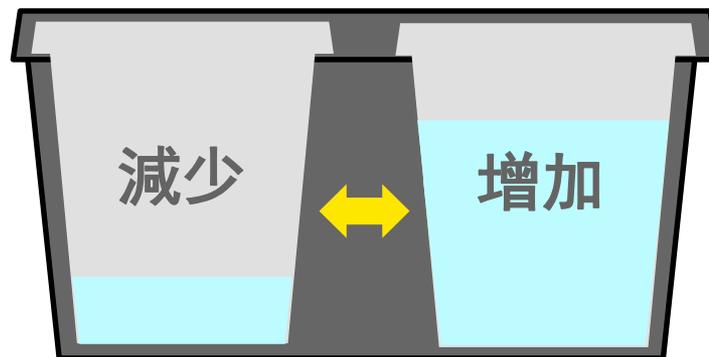
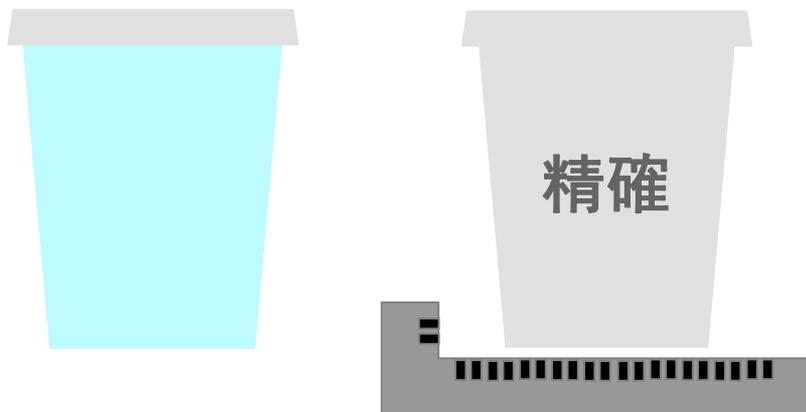


(控制測試)

(偵查風險)



(證實測試)



# 數位審計對證實測試的影響

## 1 性質

- ▶ 著重證實分析性程序
- ▶ 依風險選擇項目進行細項測試
- ▶ 與非財務資訊的交叉驗證

## 2 時間

- ▶ 分析時點較不受限制
- ▶ 可以提前執行細項測試

## 3 範圍

- ▶ 查核範圍擴大至所有項目
- ▶ 全面查核取代抽樣(關鍵項目測試與證實分析性程序)

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- ▶ 數位審計服務領導會計師

## 學歷

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- ▶ 文化大學會計系學士

## 專業證照及經歷

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- ▶ 台北市會計師公會會員代表
- ▶ 美國會計師
- ▶ 國際內部稽核師

## 主要上市櫃客戶

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- ▶ 大同公司
- ▶ 中華映管
- ▶ 太欣半導體
- ▶ 尚志半導體
- ▶ 好德科技
- ▶ 金寶電子
- ▶ 亞洲航空
- ▶ 萬達光電
- ▶ 國賓飯店
- ▶ 基泰建設
- ▶ 綠能科技
- ▶ 藥華醫藥

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