**XXXX大学XXXX—XXXX学年第X学期**

**XXXX学院XXXX专业《大数据审计技术》试卷B答案**

一、单项选择题（每小题1分，共20分）

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 题号 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 答案 | B | A | B | B | B | C | B | D | D | B |
| 题号 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 答案 | C | D | B | B | A | D | D | C | C | B |

二、多项选择题（每小题3分，共30分）

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 题号 | 1 | 2 | 3 | 4 | 5 |
| 答案 | ABCD | ABCD | BD | ACD | ACD |
| 题号 | 6 | 7 | 8 | 9 | 10 |
| 答案 | ACD | BCD | AC | BC | ACD |

1. 判断题（每小题2分，共10分）

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 题号 | 1 | 2 | 3 | 4 | 5 |
| 答案 | × | × | × | × | × |

四、简答题（每小题5分，共40分）

(1)均值法

①样本审定金额的平均值=样本审定金额÷样本规模=260000+200=1300(元/个)

②估计的总体金额=1300x1200=1560000(元)

③推断的总体错报=1600000-1560000=40000(元)

(2)差额法

①样本平均错报=(样本账面金额-样本审定金额)/样本规模=(300000-260000)200=200(元/个)

②推断的总体错报=200x1200=240000(元)

(3)比率法

①比率=样本审定金额/样本账面金额=260000/300000=0.87

②估计的总体金额=总体账面金额x比率=1600000x0.87=1392000(元)

③推断的总体错报=总体账面金额-估计的总体金额=1600000-1392000=208000(元)