



## 會計師查核報告

中州技術學院公鑒：

中州技術學院民國九十三年七月三十一日之平衡表，暨民國九十二年八月一日至九十三年七月三十一日之收支餘絀表、現金流量表及現金收支概況表，業經本會計師查核竣事。上開財務報表之編製係學校管理當局之責任，本會計師之責任則為根據查核結果對上開財務報表表示意見。中州技術學院民國九十一學年度之財務報表係由其他會計師查核，並於民國九十二年九月五日出具無保留意見之查核報告。

本會計師係依照「一般公認審計準則」、「會計師查核簽證專科以上私立學校財務報表應行注意事項」暨「會計師查核簽證財務報表規則」規劃並執行查核工作，以合理確信財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取財務報表所列金額及所揭露事項之查核證據、評估學校管理當局編製財務報表所採用之會計原則及所作之重大會計估計，暨評估財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述之財務報表在所有重大方面係依照「私立學校法」、「私立學校建立會計制度實施辦法」、「私立學校會計制度之一致規定」及「一般公認會計原則」編製，足以允當表達中州技術學院民國九十三年七月三十一日之財務狀況，暨民國九十二年八月一日至九十三年七月三十一日之收支餘絀結果與現金流量。

會計師 紀敏滄

紀敏滄



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會計師 陳靜宜

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中 華 民 國 九 十 三 年 九 月 八 日



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