

考試科目 Course	英文	級別 Grade	會研專	日期 Date, Period	6月10日 第 1 節	試題編號 Course No.
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1. Reading Comprehension. 50%

In this section you will find five reading passages followed by questions about the meaning of the materials. Choose the best answer to each question, and then write its corresponding letter A, B, C, or D on your answer sheet.

(1) Indeed, the most dramatic change took place last week when after bitter debate the U.S. Senate passed a new gun control law that will require background checks for all those buying guns, mandate that safety locks or storage boxes be sold with all handguns, and ban the import of ammunition clips which hold more than 10 rounds. Gun regulations like these are fairly standard in Europe and Asia, but in America, where operatives from the gun lobby target troublemaking members of Congress with deadly accuracy, voting for such measures requires political courage—especially in states like Georgia where gun racks are very nearly standard equipment on pickup trucks.

1. Which of the following events would directly impact the new gun control law mentioned in this paragraph?
 - (A) the massacre of Columbine High School in Littleton, Colorado
 - (B) the loss of the Vietnam war
 - (C) the genocide in Kosovo, Yugoslavia
 - (D) the case of Rodney King, California
2. The new gun control law will require
 - (A) the buyers to pay in checks
 - (B) the gun shops not to sell gift boxes with handguns
 - (C) the gun shops to sell safe ammunition only
 - (D) the gun shops not to buy ammunition clips
3. Which of the following is correct?
 - (A) The members of Congress are troublemaking in passing this new law
 - (B) The gun lobby is filled with deadly operatives
 - (C) The gun lobbyists succeeded in convincing some Congressmen
 - (D) None of the above is correct
4. In a state like Georgia,
 - (A) It is likely that most of the senators will vote against the new gun control law
 - (B) Gun racks are common features of any cars
 - (C) It will be difficult to implement the new gun control law
 - (D) All voting for a new gun control law is foreseeable

(2) More than 8.5 million kg of antibiotics are fed to cattle, pigs and chickens

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each year as they amble toward the dinner table. At the same time, doctors treating meat-eating humans have seen a steady and alarming increase in infections resistant to the same antibiotics. Is there a link? Scientists and consumer activists long suspected that there was but were never able to prove it.

Now they can. In the first study to connect antibiotic resistance in humans directly with the food we eat, a group of Minnesota public health specialists reported in last week's *New England Journal of Medicine* that an eightfold increase in drug-resistant food poisoning among Minnesotans directly followed the approval and use of the same drug in chickens. While most of their patients got sick while traveling overseas—where overuse of antibiotics is even more widespread than in the U.S.—the scientists found evidence that the same things is happening right here at home.

5. Which word below can best replace "amble"?

- (A) stroll
- (B) gallop
- (C) shove
- (D) soar

6. According to the article above, which statement below is true?

- (A) Scientists used to hold evidence that infections resistance increase is related antibiotics fed to farm animals
- (B) Consumer activists maintain that drugged chickens hatch a menace to mankind
- (C) Neither scientists nor consumer activists believe in the link between infections resistance in humans with the food we eat
- (D) None of the above is correct

7. What did the public health specialists in Minnesota find?

- (A) Food poisoning by means of the farm animals has increased eightfold
- (B) The Minnesotans got sick more easily than non-Minnesotan residents
- (C) There is a direct link between antibiotic resistance in humans and the food we consume
- (D) The approval and use of the drugs in chickens resulted in food poisoning.

8. The scientists found evidence that

- (A) Americans got sick more easily while traveling
- (B) Overuse of antibiotics is widespread overseas as well as in the US
- (C) Most of Minnesotans got sick traveling overseas
- (D) The link between antibiotic resistance in human body and the food we eat is a worldwide problem.

(3) Watching a baby between six and nine months old will help you observe the

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basic concepts of geometry being learned. Once the baby has mastered the idea that space is three dimensional, it reaches out and begins grasping various kinds of objects. It is then, from perhaps nine to fifteen months, that the concepts of sets and numbers are formed. So far, so good. But now an ominous development takes place. The nerve fibers in the brain insulate themselves in such a way that the baby begins to hear sounds very precisely. Soon it picks up language, and it is then brought into direct communication with adults. From this point on, it is usually downhill all the way for mathematics, because the child now becomes exposed to all the nonsense words and beliefs of the community into which it has been so unfortunate as to have been born. Nature, having done very well by the child to this point, having permitted it the luxury of thinking for itself for eighteen months, now abandons it to the arbitrary conventions and beliefs of society. But at least the child knows something of geometry and numbers, and it will always retain some memory of the early halcyon days, no matter what vicissitudes it may suffer later on. The main reservoir of mathematical talent in any society is thus possessed by children who are about two years old, children who have just learned to speak fluently.

9. What does the passage mainly focus on?
 - (A) The impact of language on mathematics
 - (B) Children's ability to learn languages
 - (C) How basic concepts of physics are learned
 - (D) Math-learning strategies for babies
10. Based on the passage, which of the following activities would teach a baby about geometry?
 - (A) Picking up a wooden block
 - (B) Recognizing the number 2
 - (C) Uttering a nonsense word
 - (D) Looking at distant objects
11. According to the author, at what age does a child probably begin to learn about set and numbers?
 - (A) Six months
 - (B) Nine months
 - (C) Fifteen months
 - (D) Eighteen months
12. The use of word "ominous" shows that the author believes the child's
 - (A) linguistic future is threatened
 - (B) nerves will deteriorate
 - (C) hearing will suffer

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(D) mathematical ability will decline

13. The passage will reach which of the following conclusions?

(A) The language concepts used in early education interfere with mathematical reasoning

(B) It is hopeless to try to teach children mathematics after the age of two

(C) Language teaching should incorporate some mathematical formulas

(D) Preschool education should stress society's beliefs and conventions

14. The author's attitude toward early childhood education can best be described as somewhat

(A) indifferent

(B) compromising

(C) indulgent

(D) cynical

(4) Criticism of research lays a significant foundation for future investigative work, but when students begin their own projects, they are likely to find that the standards of validity in field work are considerably more rigorous than the standards for most library research. When students are faced with the concrete problem of proof by field demonstration, they usually discover that many of the "important relationships" they may have criticized other researchers for failing to demonstrate are very elusive indeed. They will find, if they submit an outline or questionnaire to their classmates for criticism, that other students make comments similar to some they themselves may have made in discussing previously published research. For example, student researchers are likely to begin with general questions but find themselves forced to narrow its focus. They may learn that questions whose meanings seem perfectly obvious to them are not clearly understood by others, or that questions which seemed entirely objective to them appear to be highly biased to someone else. They usually find that the formulation of good research questions is a much more subtle and frustrating task than is generally believed by those who have not actually attempted it.

15. What does the author think about trying to find weaknesses in other people's research?

(A) It should only be attempted by experienced researchers

(B) It may cause researchers to avoid publishing good work

(C) It is currently being done to excess

(D) It can be useful in planning future research

16. According to the passage, what is one major criticism students often make of

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- published research?
- (A) The research has not been written in an interesting way
 (B) The research has been done in unimportant fields
 (C) The researchers did not adequately establish the relationships involved
 (D) The researchers failed to provide an appropriate summary
17. According to the passage, how do students in class often react to another student's research?
- (A) They react the way they do to any other research
 (B) They are especially critical of the quality of the research
 (C) They offer unusually good suggestions for improving the work
 (D) They show a lot of sympathy for the student researcher
18. According the passage, what do student researchers often learn when they discuss their work in class?
- (A) Other students rarely have objective comments about it
 (B) Other students do not believe the researchers did the work themselves
 (C) Some students feel that the conclusions are too obvious
 (D) Some students do not understand the meaning of the researchers' questions
19. According to the passage, student researchers may have to change their research projects because
- (A) their budgets are too high
 (B) their original questions are too broad
 (C) their teachers do not give adequate advice
 (D) their time is very limited
20. What does the author conclude about preparing suitable questions for a research project?
- (A) It is more difficult than the student researcher may realize
 (B) The researcher should get help from other people
 (C) The questions should be brief so that they will be understood
 (D) It is important to follow formulas closely

(5) When I first met Nina, I disliked her at once. She was wearing skintight pedal pushers, a flashy, floppy top, and sneakers with no socks—bizarrely inappropriate even at our very informal company. Soon, Nina was doggedly pumping me for information about the new department I was running, where she hoped to get a permanent job. Not a chance, I thought. Not if I have anything to say about it.

However, I didn't. Within a few days she was "trying out" for me. I gave her a moderately difficult, uninteresting, and unimportant project that I didn't need for

months. It took that long for her successor to untangle the mess she had made out of it. Although I couldn't have predicted exactly what Nina would do, in three minutes flat I had assessed her as someone who could not be relied upon to get a job done.

21. On what occasion did the author first meet Nina?
 - (A) A date
 - (B) A formal meeting
 - (C) An interview
 - (D) A party
22. Since the author disliked Nina at first sight, why did she hire her?
 - (A) She did not have a say in this case
 - (B) She wanted to try out for Nina
 - (C) She wanted to challenge Nina
 - (D) She knew that first impressions could be deceptive
23. What happened to Nina after she got the job?
 - (A) She did the job well, but couldn't get along well with the author
 - (B) With the help of her successor, she got her job done
 - (C) She did not do her job well, but she stayed
 - (D) She could not get her job done and she left
24. Which of the following descriptions about Nina is incorrect?
 - (A) Pushy
 - (B) Conscientious
 - (C) Insensitive
 - (D) Aggressive
25. What does this passage imply?
 - (A) First impressions can be misleading
 - (B) Snap judgments about strangers do make sense
 - (C) Females may not be relied on to get a job done
 - (D) One who doggedly pumps for information may not be a good employee

II. Composition (150-200 words). 50%

Blaming Asian schools for focusing on memorization—as opposed to “thinking”—is too pat an excuse, as schools and universities reflect the basic values of a society. It is ingrained in the Asian psyche that “correct” answers always exist and are to be found in books or from authorities. Teachers dispense truth, parents are always right and political leaders know better. In executive-led societies such as China and Hong Kong, leaders act like

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philosopher-kings, often uttering unchallenged banalities. Senior officials sometimes resemble the powerful palace eunuchs of past dynasties: imperial, unaccountable, incompetent. Questioning authority, especially in public, is disrespectful, un-Asian, un-Confucian.

From "It's True. Asians
Can't Think" by Sin-ming Shaw in *Time*, May 31, 1999

On your answer sheet, write a unified, coherent composition to express your agreement or disagreement to the quoted paragraph above.

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國立政治大學圖書館

一、成本及管理會計之研究課題，不僅多且複雜，請就已見說明近 15 年來成本及管理會計之研究課題包括那些方向？又近 15 年來成本及管理會計之研究方法約可包括那幾類呢？請明確分析各種研究方法之優、缺點情況。又目前已有不少研究已使用多種研究方法來從事成本及管理會計方面之研究，請舉一例說明如何運用多種研究方法來從事成本及管理會計之研究課題呢？ (25 分)

二、美國目前已有將「成本管理」取代成本及管理會計之趨勢，請就已見說明一般所謂之「成本管理」所指為何？請就已見說明「成本管理」之相關技術為何？又各技術間應該如何整合，俾協助企業創造其競爭優勢呢？若一企業希望您能為她設計一套完整之成本管理系統時，您該如何著手？設計前之關鍵成本因素為何呢？又一套完整之成本管理系統之具體內容及要素又為何呢？請儘量以圖表輔助說明之。 (25 分)

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- 三、根據報載，我國行政院於今（88）年五月下旬審議「勞工退休金條例」草案，勾勒出三大方向：（1）建立勞工個人退休專戶，（2）確立提撥制度，暫訂提撥率為不得低於勞工每月工資的6%，以及（3）退休金將分為三種方式給付。基金的收支、管理、運用初期由勞保局負責，基金之收益不得低於銀行二年定期存款利率，如未達最低收益，由國庫補足差額。

消息傳出後，全國商業總會、工業總會、工商協進會均嚴正表示反對，全國總工會（代表勞工團體）亦表示無法接受。根據現行勞基法之規定，雇主必須每月為勞工提撥 2%至 15%為退休準備金，唯相關調查顯示目前僅有 19%雇主確實提撥，且提撥率也大多為 2%。

請問您對於行政院的此項條例草案有何看法？您認為全國商總、工總、工商協進會為何反對此項條例，其可能的理由為何？您贊成他們的說法嗎？為什麼？再者，全國總工會也不接受該草案，您認為他們反對的可能理由為何？您贊成他們的說法嗎？為什麼？假設您是一位會計學者，想對這項草案進行研究，以瞭解相關規定對於企業、勞工、政府，乃至於納稅人所可能造成的影響，並提出建言。您會如何進行此項研究（請說明您將收集何種資料、進行何種分析、以及預期的結果）？

（30%）

- 四、近年來，企業的無形資產（intangibles）又逐漸受到重視，美國有些大學因而設置無形資產研究中心或將其列為研究的重點項目之一。請問您認為造成此種現象的主要原因為何？您認為企業的哪些無形資產最值得深入探討？哪些未入帳的無形資產應考慮予以正式入帳或至少加以揭露？原因為何？部份學者也建議我們應更重視企業的報導（business reporting），而不侷限於財務報導（financial reporting）。您認為上述兩種觀點有何關連？請舉一至二個例子說明這種趨勢可能衍生出的研究議題。
- （20%）

注意：附常態分配表、卡方分配表、t分配表、F分配表於最後。

- (10%) 1. The weights of persons who use a certain elevator are normally distributed, at least approximately, with mean 130 pounds and standard deviation 15 pounds. The elevator contains a sign which says "capacity 2,500 pounds". What is the greatest number of persons that can ride in the elevator while keeping below 0.10 the probability that the capacity is violated?
- (15%) 2. Two different teaching procedures were used on two different groups of students. Each group contained 100 students of about the same ability. At the end of the term, an evaluating team assigned a letter grade to each student. The results were tabulated as follows.

Group	Grade					Total
	A	B	C	D	F	
I	15	25	32	17	11	100
II	9	18	29	28	16	100

Test whether the two teaching procedures are equally effective at $\alpha=0.05$.

- (10%) 3. Suppose that we have postulated the model

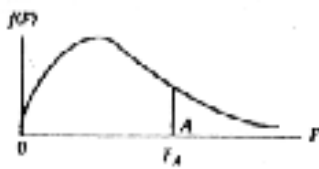
$$Y_i = \beta_1 x_i + \varepsilon_i \quad i = 1, 2, \dots, n$$

where the ε_i are independent and identically distributed random variables with $E(\varepsilon_i) = 0$. Find the least squares estimator of β_1 .

- (15%) 4. Three products received the following performance ratings by a panel of 15 customers.

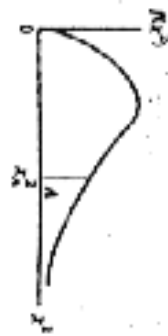
	Product		
	A	B	C
	50	80	60
	62	95	45
	75	98	30
	48	87	58
	65	90	57

- (a) Test to determine if there is a significant difference in the performance ratings for the products at $\alpha = 0.05$.
- (b) What assumptions are necessary for the test in part (a)?



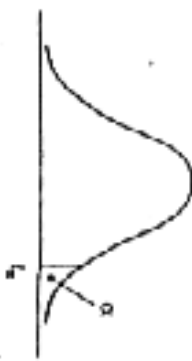
		NUMERATOR DEGREES OF FREEDOM								
		1	2	3	4	5	6	7	8	9
DENOMINATOR DEGREES OF FREEDOM	1	161.4	199.5	215.7	224.6	230.2	234.0	236.8	238.9	240.5
	2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38
	3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81
	4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00
	5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77
	6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10
	7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68
	8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39
	9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18
	10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02
	11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90
	12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80
	13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71
	14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65
	15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59
	16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54
	17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49
	18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46
	19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42
	20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39
	21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37
	22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34
	23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32
	24	4.26	3.41	3.01	2.78	2.62	2.51	2.42	2.36	2.30

Degrees of Freedom	Critical Values of χ^2											
	0.0000993	0.0001571	0.0009821	0.0039321	0.0157908	2.70534	3.84146	5.024	6.63577	7.87917	9.34840	10.82756
1	0.0107251	0.0201007	0.0506356	0.102597	0.210720	4.60517	5.99147	7.37779	8.86254	10.39154	11.91668	13.44130
2	0.0717212	0.114832	0.215795	0.351846	0.584575	6.25139	7.87917	9.34840	10.97895	12.59166	14.06714	15.57779
3	0.204990	0.297110	0.484419	0.710721	1.063623	7.77944	9.48773	11.14165	12.83815	14.45439	16.01351	17.53455
4	0.411740	0.554300	0.831211	1.145476	1.61031	9.23635	11.0705	12.83815	14.45439	16.01351	17.53455	19.02278
5	0.675727	0.872085	1.237547	1.63539	2.20413	10.6446	12.59166	14.06714	16.01351	17.53455	19.02278	20.51538
6	0.989765	1.239043	1.68967	2.16735	2.83311	12.0170	14.06714	16.01351	17.53455	19.02278	20.51538	22.02701
7	1.344419	1.646482	2.17973	2.73264	3.48934	13.3616	15.5073	17.53455	19.02278	20.51538	22.02701	23.54133
8	1.734526	2.087912	2.70039	3.32511	4.16816	14.6837	16.9190	19.02278	20.51538	22.02701	23.54133	25.06250
9	2.15585	2.55821	3.24657	3.82515	4.86518	15.9871	18.3070	20.483	21.920	23.581	25.188	26.5893
10	2.60321	3.05347	3.81575	4.37451	5.57779	17.2750	19.6751	21.920	23.581	25.188	26.5893	28.1312
11	3.07382	3.57056	4.40379	4.90379	5.22603	18.5494	21.0261	23.336	25.188	26.5893	28.1312	29.6801



Critical Values of χ^2

Degrees of Freedom	Critical Values of χ^2											
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
1	3.84	5.02	6.63	7.88	9.35	10.83	12.59	14.07	16.01	17.53	19.03	20.52
2	5.99	7.38	9.55	11.58	13.82	15.99	18.01	19.99	21.90	23.69	25.49	27.20
3	7.88	9.35	11.58	13.82	15.99	18.01	19.99	21.90	23.69	25.49	27.20	28.93
4	9.35	11.58	13.82	15.99	18.01	19.99	21.90	23.69	25.49	27.20	28.93	30.58
5	10.83	13.82	15.99	18.01	19.99	21.90	23.69	25.49	27.20	28.93	30.58	32.15
6	12.59	15.99	18.01	19.99	21.90	23.69	25.49	27.20	28.93	30.58	32.15	33.63
7	14.07	18.01	19.99	21.90	23.69	25.49	27.20	28.93	30.58	32.15	33.63	35.07
8	15.99	19.99	21.90	23.69	25.49	27.20	28.93	30.58	32.15	33.63	35.07	36.42
9	18.01	21.90	23.69	25.49	27.20	28.93	30.58	32.15	33.63	35.07	36.42	37.78
10	19.99	23.69	25.49	27.20	28.93	30.58	32.15	33.63	35.07	36.42	37.78	39.16
11	21.90	25.49	27.20	28.93	30.58	32.15	33.63	35.07	36.42	37.78	39.16	40.53
12	23.69	27.20	28.93	30.58	32.15	33.63	35.07	36.42	37.78	39.16	40.53	41.90



科目 se	會計學及經濟學 (經濟學部)	系級	會計系	日期 Date, Period	6月10 第3
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- 在已開發國家或接近已開發國家，工資提高，但工作時間不一定增加，反而是休閒時間增加。但在開發中國家，或經濟比較落後的國家，工資提高，工作時間增加。對於這種現象，你如何利用消費者選擇理論來解釋？(簡單說明理由。) (15分)
- 你認為動物園與水族館，兩者是互補品還是替代品？你認為有沒有辦法用各種資料，來驗證你的看法？ (10分)
- (a) 完全競爭廠商什麼時候會選擇停止營業？
(b) 你能否舉出一實際例子，來應用 (a) 的理論？ (10分)
- 經濟學有一道理，這一個道理說明，"社會大眾對某一事件有一致的預期，往往會促成該預期的實現。" 舉例來說，如果大多數的人預期景氣衰退，或對投資環境缺乏信心，那麼結果真的會造成景氣衰退，以及投資環境惡化。 (15分)
 - 試利用總體經濟學總供給與總需求模型，說明上述的道理。
 - 由 (a) 的答案，你認為政府應不應該干預經濟？簡單說明你的看法。