

考 試 科 目	中 英 語 文 能 力	系 所 別	會計學系 會計組／稅務組	考 試 時 間	2 月 2 日 (星期五) 第一節
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一、填空題 (20%) 請選出最適合題目文意的單字

- I would _____ this candidate because I agree with his views about social justice and gender equality.
(A) endorse (B) plagiarize (C) condemn (D) pilfer
- Although she fails to get the job that she likes dearly, I believe her disappointment is only _____. She will cheer up very soon.
(A) simultaneous (B) parochial (C) temporary (D) cordial
- This singer has great _____. It is little wonder that she has thousands of fans.
(A) conundrum (B) slur (C) reprimand (D) charisma
- A hero is a person who is able to _____ all kinds of difficulties in his/her life.
(A) hibernate (B) surmount (C) contravene (D) vaccinate
- I would recommend you not to drive in this bad weather. Heavy rains can make it very difficult for drivers to _____ approaching cars.
(A) discern (B) award (C) celebrate (D) enable
- Mr. Smith is an asset to our company. He is the most _____ and industrious manager that I have ever seen.
(A) compound (B) relevant (C) competent (D) callous
- These two scientists _____ in an ambitious research project. They agree to join force and work together.
(A) impose (B) collaborate (C) impair (D) rebel
- The huge demands of customers potentially can _____ the development of new technologies. The former may enable the latter to move on more quickly.
(A) subside (B) pacify (C) slander (D) accelerate
- Do you wish to work in a _____ environment, where you can speak two languages?
(A) bilateral (B) unilateral (C) bilingual (D) docile

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10. This school's new policies are designed to improve the _____ of all students. It is expected that students will have a safer and happier life after those policies are implemented.
- (A) welfare (B) mineral (C) affront (D) torpor

二、中翻英 (10 %)

大學生應該打工嗎？這個問題的答案因人而異。有些人認為打工會影響課業，也有人認為打工可以讓年輕人了解父母賺錢的辛勞，甚至可以讓他們提早了解就業市場的狀況。

三、英文寫作 (20%)

What is the most important reason why a friendship lasts for a long time? Please respond to this question with a short essay.

四、英翻中 (25%)

When accountants, analysts, investors, and directors talk about accounting games, they usually focus on how costs are accrued in a company's reports. Managers may, for instance, choose to overprovision—that is, deliberately overstate expenses or losses, such as bad debts or restructuring costs—to create a hidden cookie-jar reserve that can be released in future periods to artificially inflate profits. Or a company might underprovision, deliberately delaying the recognition of an expense or a loss in the current year. In that case, profit is borrowed from future periods to boost profit in the present.

Recent changes in GAAP (Generally Accepted Accounting Principles) and IFRS (International Financial Reporting Standard) rules have made such activities less egregious than they once were, although overprovisioning will most likely always be with us. Managers want the accounting flexibility that comes from having hidden reserves, and external auditors will let them get away with it (within limits) because companies are unlikely to be sued for understating profits. Auditors are much more fearful of their clients' underestimating costs (and thus overstating profits).

In general, regulations have weakened companies' ability to manipulate financial reports—and in response, the gaming of results has moved to a place that accounting rules will struggle to reach: corporate decision making that serves the interest of short-term reporting but undermines long-term performance.

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

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五、Read the following article, and answer questions. (25%)

When Peter Enevoldsen won a lucrative order for the precision tractor parts that his company, Sjørring Maskinfabrik, makes in northern Denmark, his eyes lit up. The contract was worth more than half a million euros — a boon for his profits.

There was just one hitch: He did not have enough employees for the job.

Delivery was delayed, by one month, then two, then three, as he searched for skilled welders to speed the work at the sprawling factory. But in Denmark's fast-recovering economy, they were **hard to come by**.

As Europe rebounds from its economic malaise, Denmark is one of a few countries that can boast of nearing a golden era of full employment, meaning almost everyone who is able and willing to work has a job. But instead of being cheered, it is posing new challenges to the country's recovery.

More than a third of companies in this industrial and technically advanced nation can no longer recruit enough skilled workers to fill posts. Vacancies abound for IT specialists, computer scientists, engineers and mechanics, as well as for electricians and carpenters. The wages needed to lure them are creeping up. Affected firms are scaling back production, turning down contracts and postponing expansion plans.

Europe's recovery is gaining traction fastest in the north, where Britain, Germany and Denmark's Nordic neighbors also pushing toward full employment. The unemployment rate has fallen in the United States as well, and some economists have expressed optimism the country may be headed in that direction.

But the experience in Denmark shows what can happen with too much of a good thing.

- (1) Write an abstract for the article less than 50 Chinese characters. (15%)
- (2) Put a title for the article less than 10 Chinese characters. (5%)
- (3) Translate the meaning of "hard to come by" into Chinese. (5%)

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