

考試科目	中英語文能力	系所別	會計研究所	考試時間	2月11日(五) 第一節
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一、閱讀測驗 (20%)

以下文章擷取自某學術論文並經些許改編，請仔細閱讀並於下列問題中選出最適合的答案。

< 1 >

A major goal of firms investing in corporate social responsibility (CSR) is to improve their reputation. Most firms now disclose information on their CSR performance to make it more visible to stakeholders. CSR disclosure can be seen as a signaling tool that provides additional information to stakeholders for attending to information asymmetry. Firms that make considerable efforts in the CSR area have an incentive to provide voluntary information about these attempts and, thus, distinguishing themselves from bad CSR performers. However, firms with a poor performance have the incentive not to issue a report or make less disclosure.

< 2 >

CSR disclosure can also be considered as a communication tool, since it answers numerous stakeholder demands and firms use this medium to report in line with their key stakeholders' expectations. Using this communication instrument, companies are able to represent themselves in a **self-laudatory** way by reporting about their efforts in doing good. Such self-presentation via CSR disclosure allows firms to construct a certain social identity in order to be regarded as socially responsible. This identity construction process involves managers of an organization impressing desired images on their stakeholders. Thus, CSR disclosure can be understood as an impression management and identity construction strategy. By interacting with stakeholders via CSR disclosure, firms can convey certain desirable and favorable impressions. This could influence people's perceptions of the company in a positive way, thus leading to an enhanced reputation.

< 3 >

Besides arguments why CSR disclosure could influence corporate reputation positively, there are also some ____ (1) ____ opinions. Critics of CSR disclosure claim that even if such disclosure responds to stakeholders' demands, this is potentially achieved at the shareholders' expense. These critics ____ (2) ____ that investment in CSR can be seen as a waste of resources. This could mean that if on average stakeholders have this negative association with CSR disclosure and see investment in such a kind of disclosure as a waste of resources, CSR disclosure would not be seen as a positive signal. Instead, stakeholders could get the impression of a poor distribution of financial resources. This circumstance could lead to no reputation improvement or even reputation erosion.

< 4 >

Another explanation of CSR disclosure having no effects on corporate reputation is the existing uncertainty about the ____ (3) ____ of such disclosure. Since CSR reporting is voluntary, the reports are not required to be verified by auditors. Hence, managers are able to give the information they provide a more positive ____ (4) ____ . Thus, stakeholders could have doubts and would not be easily influenced by the issuance of a CSR report and the information provided there. This again leads to the result that the issuance of CSR reports would have no impact

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------	--------	-----	-------	------	--------------

on reputation.

< 5 >

Socio-political theory suggests that social and political pressure lead managers of poorly performing firms to disclose more to legitimize their organization's actions. _____, _____.

< 6 >

Finally, non-professional stakeholders (like consumers, employees, and the general public) could simply not know that a firm publishes a CSR report or be ___(5)___ with the amount of information provided in such reports. This stakeholder group can also demonstrate other information needs than professional stakeholders like financial analysts or institutional investors and, thus, respond differently to CSR reporting. While firms might tend to cater to professional stakeholder groups, the issuance of CSR reports might not have any impact on non-professional groups and no improvement of their assessments of corporate reputation would arise.

1. The word "laudatory" is closest in meaning to

- a. praiseworthy
- b. disciplinary
- c. defensible
- d. conscious

2. What is the appropriate word for (1)?

- a. general
- b. opposing
- c. strong
- d. subjective

3. What is the appropriate word for (2)?

- a. conjecture
- b. identify
- c. resolve
- d. argue

4. What is the appropriate word for (3)?

- a. credibility
- b. readability
- c. comprehensiveness
- d. prominence

5. What is the appropriate word for (4)?

- a. conclusion
- b. slant

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- c. feedback
d. influence
6. What is the appropriate word for (5)?
- a. associated
b. concerned
c. confused
d. overwhelmed
7. Please put the following sentences in a correct order to complete paragraph < 5 >.
- ① one might expect that the issuance of a CSR report would have no impact on reputation
② in other words, if CSR disclosure is perceived by stakeholders as a tool for self-promotion to gain public favor and as acting in a self-serving manner for putting the firm in a better position
③ it could have no impact on the attractiveness of an organization
④ if stakeholders get the impression that CSR disclosure is issued to lessen public pressure by fulfilling their expectations rather than to provide information about an actually good CSR performance
- a. ② → ① → ④ → ③
b. ④ → ① → ② → ③
c. ④ → ③ → ② → ①
d. ② → ④ → ③ → ①
8. What is the reason why CSR reports would have no impact on reputation?
- a. Stakeholders have no sufficient confidence in firms.
b. CSR reports are not mainly prepared for stakeholders.
c. Firms with poor performance intend to fool stakeholders.
d. None of the above.
9. Why might CSR reports not have any impact on non-professional stakeholders?
- a. Non-professional stakeholders do not care about CSR.
b. Non-professional stakeholders' needs are not placed in top priority by firms.
c. Non-professional stakeholders are more difficult to please than professional stakeholders.
d. None of the above.
10. Which of the following descriptions about this article is true?
- a. Whether CSR reports have any effect on non-professional stakeholders is a resolved question.
b. The author thinks CSR reports do not affect corporate reputation.
c. The purpose of poorly performing firms to issue CSR reports may be to legitimize their actions.
d. None of the above.

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<p>二、請就第一大題閱讀測驗文章中第<1>段到第<4>段的內容，寫一段 200 字以內的英文摘要(切勿直接引用文章中的文句)。(20%)</p> <p>三、中翻英。請將以下中文段落翻譯成通順且合理的英文 (20%)</p> <p>大多數主流專業人士（醫師、律師、會計師等）認為專業不會被人工智慧取代。這主張通常是基於兩項假設：一是認為電腦無法做出判斷，沒有創造力，也沒有同理心，二是認為，提供專業服務必然需要這些能力。這些想法是基於我們所謂的「人工智慧謬誤」（AI fallacy），也就是認為機器唯一能打敗專業人士的方法，就是去模仿這些專業人士的工作方式。這種想法的錯誤，在於忽略了以下事實：龐大的處理能力、大數據及傑出的演算法，這些要素結合在一起之後，早已打敗了專業人士。</p> <p>四、英翻中。請將以下英文段落翻譯成通順且合理的中文 (40%)</p> <ol style="list-style-type: none"> 1. Business leaders have rightly focused on the most urgent issues regarding Covid-19, such as the safety of their employees and customers, and the security of their supply chains. The critical next step is to try to keep cash flowing by managing near-term revenue and expenses. Companies that successfully navigated prior crises pursued near-term cash-flow strategies that were both radically generous with customers and partners — and thoughtfully aggressive with near-term revenue and expenses management. 2. Fair value proponents argue that historical costs of assets on a company's balance sheet often bear little relation to their current value. However, even under historical cost accounting, financial institutions are ultimately forced to report any permanent decrease in the market value of their loans and securities, albeit more slowly and in larger lumps than under fair value accounting. Most bank executives resist such write-downs, arguing that the impairment of a given loan or mortgage-backed bond is only temporary. 					
備註	<p>一、作答於試題上者，不予計分。</p> <p>二、試題請隨卷繳交。</p>				