

考 試 科 目	中英語文能力	所 別	會計系	4131 4132	考 試 時 間	2 月 22 日(六) 第一節
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將英文內容翻譯成中文

1.

(1) 10%

“Where corporate responsibility reporting was once seen as fulfilling a moral obligation to society, many companies are now recognizing it as a business imperative. Companies are increasingly realizing that corporate responsibility reporting is about more than just being a good corporate citizen; it drives innovation and promotes learning, which helps companies grow their business and increase their organization’s value. It seems clear, therefore, that companies not yet reporting on their corporate responsibility activities are under significant pressure to start. This will be increasingly critical; not only to stay competitive in a societal context, but also to gain a better understanding of how corporate responsibility activities impact and benefit the business in areas such as cost savings and new business opportunities.”

(2) 10%

“A fundamental feature of the financial reporting landscape is that investors want a firm’s management to diligently and faithfully report on its firm’s affairs. In the event of fraudulent material misstatement or omission of information, the federal securities laws provide investors with the right to take legal action. The efficacy of securities litigation at deterring fraudulent management and compensating aggrieved shareholders has been vigorously debated. Within this debate, a commonly held view is that securities actions can serve an important deterrence role only if legal damages are borne by the culpable managers and not by the corporation and its insurance firm.”

以英文回答

2. 20%

Do you agree or disagree with the following statement?

“People today spend too much time on personal enjoyment — doing things they like to do — rather than doing things they should do.”

Use specific reasons and examples to support your answer.

3. 10%

Your friend, James, made this comment: “My major is biology and I plan to research for cures for major illnesses. Thus, I have no need to study accounting.” What is your response to James?

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4. (30%)

Forensic accounting is the action of identifying, recording, settling, extracting, sorting, reporting, and verifying past financial data or other accounting activities for settling current or prospective legal disputes or using such past financial data for projecting future financial data to settle legal disputes. Practice of forensic accounting was common even before independent accountants were asked to certify financial statements in auditing engagements.

A forensic accountant may take on fraud auditing engagements and may be a fraud auditor, but he or she will also use other accounting, consulting, and legal skills in broader engagements. In addition to accounting skills, he or she will need a working knowledge of the legal system and excellent communication skills to carry out expert testimony in the courtroom and to aid in other litigation support engagements.

In 2003, the AICPA's Litigation and Dispute Resolution Services Subcommittee issued a report of its Fraud Task Force entitled, "Incorporating Forensic Procedures in an Audit Environment." The report covers the professional standards that apply when forensic procedures are employed in an audit and explains the various means of gathering evidence through the use of forensic procedures and investigative techniques.

以英文回答

5. (20%)

Assume that the president of Global Technology made the following statement in the Annual Report to Shareholders:

"The founding family and majority shareholders of the company do not believe in using debt to finance future growth. The founding family learned from hard experience during Prohibition and the Great Depression that debt can cause loss of flexibility and eventual loss of corporate control. The company will not place itself at such risk. As such, all future growth will be financed either by stock sales to the public or by internally generated resources."

As a public shareholder of this company, how would you respond to this policy?