

考 試 科 目	中 英 語 文 能 力 4331, 41321	所 別	會 計 學 系 會 計 組 / 稅 務 組	考 試 時 間	2 月 28 日 (六) 第 1 節
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**Question 1 and question 2 should be answered in English.**

1. Write a short essay on "What qualities do future leaders need to meet the challenges of the 21st century?" within 250 words. (30%)
2. Comment on the decision of the board of directors in the following situation.  
Paul Simon, the CEO of GloCom, a major telecommunications company, was having personal financial troubles. Simon pledged a large stake of his GloCom stock as security for some personal loans. As the price of GloCom stock sank, Simon's bankers threatened to sell his stock in order to protect their loans. To avoid having his stock sold, Simon asked the board of directors of GloCom to loan him nearly \$400 million of corporate assets at 2.5% interest to pay off his bankers. The board agreed to lend him the money. (20%)

**請將第 3 題及第 4 題之內容翻譯為中文**

3. The Internet has made new sources of vast amount of data available to business executives. Big data is comprised of datasets too large to be handled by traditional database systems. To remain competitive business executives need to adopt the new technologies and techniques emerging due to big data. Big data includes structured data, semistructured and unstructured data. Structured data are those data formatted for use in a database management system. Semistructured and unstructured data include all types of unformatted data including multimedia and social media content. (20%)
4. Stakeholders (investors, employees, customers, suppliers, and the community) and the capital markets are increasingly demanding better, more transparent communication of nonfinancial sustainability data. Sustainability reports—also called Corporate Social Responsibility (CSR), Environmental Social Governance (ESG) or Triple Bottom Line (TBL) reports—that convey information about an organization's economic, environmental, and social impact are increasingly being issued in conjunction with financial reports—and stakeholders are using them more often in evaluating the long term viability of a company.  
  
As companies incorporate sustainability into their core business strategies, the importance of timely and accurate sustainability-related metrics increases. Senior management need and expect the same level of control over these metrics as they have over financial data. Yet, in many cases such control is not there. Independent assurance—whether for internal or external use—of an organization's processes, controls, and data helps ensure the company's sustainability data are reliable and accurate; thereby supporting the credibility of information used in decision making, compensation, and external reporting. (30%)

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註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。