

考試科目	中英語文能力	系所別	會計學系	考試時間	2月4日(四)第一節
------	--------	-----	------	------	------------

I. This question contains two parts: bland fillings and inquiries. (32%)

1. Filling the blanks (Select the appropriate word for each blank that best complete the sentence and thus the paragraph. Indicate your answers with alphabet place before each word. @2%, 22%)

- | | | | |
|-------------------|-------------------|--------------------|----------------|
| (A) sequence | (B) disagreement | (C) performance | (D) subsequent |
| (E) heterogeneity | (F) institutional | (G) systematized | (H) formalized |
| (I) judgements | (J) pluralistic | (K) structured | (L) workplace |
| (M) differential | (N) homogeneity | (O) sustainability | (P) ratings |

Because the information flow of ESG data is less (1) than the flow of financial data, which is (2) by (3) arrangements such as earnings calls and investor presentations, it can lead to further increases in (4). As analysts are more likely to receive and evaluate ESG information in a less (5) way, analysts might seek and retrieve different pieces of information at different points in time and in a different (6). This in turn leads to formation of (7) expectations about a firm's ESG (8) and therefore to different interpretations of (9) information. In other words, analysts' prior evaluations of specific ESG data can influence their subsequent evaluations of other ESG data, leading to (10) in judgements. For example, a prior assessment of a firm's (11) practices might affect an analyst's evaluation of product safety.

2. Please explain succinctly what does ESG stand for and the potential use(s) of ESG ratings. (10%)

II. Please translate the following paragraph into English. (18%)

在知識經濟的時代，企業從傳統的土地、廠房及生產設備等固定資產的製造經營型態，轉型為強調專利、品牌、顧客關係、服務等無形資產的知識密集產業導向，更增加對於無形資產評價之需求。無形資產評價過程需要結合跨領域的知識，其中包含智慧財產權、評價基礎知識、相關技術知識、產業分析、會計、財務、稅務等基本概念。

備註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。

考試科目	中英語文能力	系所別	會計學系	考試時間	2月4日(四)第一節
------	--------	-----	------	------	------------

III. Please translate the following two paragraphs into Chinese. (50%)

1. A 2017 PwC report describing IT workforce trends states that there is a chronic shortage of job candidates with data science and analytics skills, and this will likely expand in the future. Of employers surveyed, 59% stated that data science and analytics skills will be required by all managers by 2020. However, only 23% of university leaders report that their graduates will have these skills. The PwC report recommends all accounting programs include foundational knowledge of data analytics and the data science process. This growing demand for professional accountants to have advanced IT knowledge and skills is well acknowledged by the Association to Advance Collegiate Schools of Business (AACSB). It is imperative that accounting degree programs integrate current and emerging accounting and business statistical techniques, data management, data analytics, and information technologies in the curricula.
2. The coronavirus pandemic in year 2020 has struck hard on the global economy. One way or another, 2021 is likely to be the year when the world transitions to the next normal. As executives take stock of what's just happened, and what's to come, they won't go far wrong by considering the effects of certain trends on the global economy, business, and society. First up in the next normal: "revenge shopping" as many consumers open their wallets for goods and services they've done without recently. Other trends to ponder—none traditionally associated with recessions—include startling growth in the number of new businesses, an incredible rise in productivity, permanent changes in consumer behavior, and the "bio revolution," which may soon create different mechanisms of production for 60 percent of the global economy's physical inputs. One thing's for sure: 2022 won't look anything like 2019.

備

註

- 一、作答於試題上者，不予計分。
- 二、試題請隨卷繳交。