83 學年度　　中國文化大學國際企業管理研究所入學試題　　科目：企業管理

1. 試述企業國際化，海外派遣人員之異文化管理。何謂「第一文化」、「第二文化」、「第三文化」以及海外派遣人員之選擇與培育。 (30 分)

2. 試述產業結構發展理論，從技術面分析並以圖說明「產業結構發展模型」。 (20 分)

3. 影響員工工作績效之因素有那些？試申論之！ (26 分)

4. 解釋下列各組之名詞並說明其間之差異及關係。

   (1)人力資源規劃(human resource planning)與策略規劃(strategic planning) (8%)
   (2)工作擴大化(job enlargement)與工作豐富化(job enrichment) (8%)
   (3)組織行為(organizational behavior)與組織發展(organizational development) (8%)

何謂無異曲線分析法(Indifference-Curve Analysis)與顯示性偏好分析法(Revealed-Preference Analysis)？並請比較二者之差異。 (15 分)

請解釋若廠商擁有市場壟斷力量(market power)時，其對經濟效率之可能影響效果。 (15 分)

台北市公共汽車票價最近上漲兩成(以普通人票價計算)，請從經濟觀點加以評述之。(20 分)

「國家建設六年計劃」若以大量發行公債的方式支應政府公共支出，請問此方式對台灣的國內經濟、國際收入與匯率有何影響？ (15%)

請探討「台灣奇蹟」是如何造成的？台灣 40 多年來的經濟成長與其代價，你認為此種成長值得嗎？它對未來的經濟發展有何影響？ (15%)

在計劃經濟下與市場經濟下，如何分別達到下列目的：

增加投資

鼓勵某一產業的發展

使所得分配更平均

達成充分就業

並請比較此二制度之優缺點。 (20%)

Problem One. (16 points)

Lurie Company made the following cash expenditures during the year :

(a) Paid $100,000 for interest capitalized as part of a self-construction project.
(b) Paid $225,000 for interest that was expensed during the year.
(c) Paid $300,000 for R&D expenditure that were immediately expensed.
(d) Paid $400,000 to acquire new machinery.

Indicate where in the statement of cash flow each of the preceding items would be reflected. Lurie uses the INDIRECT method of reporting cash flow from operations.

Problem Two. (16 points)

Hardy Enterprises purchased 30% of the outstanding stock of Holloway Inc. on January 2, 1993 by paying $240,000. On that date, the fair value of Holloway's net assets equaled their book value with the exception of equipment with a book value of $40,000 and a fair value of 30,000. The equipment and a remaining useful life of 5 years. No goodwill is associated with this purchase. Holloway reported net income for 1993 of $60,000 and paid dividends of $12,000.

Prepare the journal entries for 1993 on Hardy's books using the equity method.

Problem Three. (15 points)

The stockholders' equity section of Jessie Corp. is presented below.

Common stock, $20 par value, authorized 1,000,000 shares, issued and outstanding 400,000 shares .... $ 8,000,000
Additional paid-in capital 2,400,000
Retained earnings... 10,800,000
Total stockholders' equity... $ 21,200,000

Complete the table below to depict the number of shares of stock and balances in the stockholders' equity accounts after each of the following transactions. Each situation is to be considered independently of the others.

(a) 15% stock dividend, market value $25 per share.
(b) 2-for-1 stock split.
(c) 100% stock dividend, market value $25 per share.

Outstanding Share
Common Stock
Additional Paid-In Capital
Retained Earnings
Total Stockholders' Equity
(a)

(b)

(c)

Problem Four. (16 points)

The following pretax amounts pertain to the National Corp. for the year ended December 31, 1993.

Sales ···	$ 400,000
Operating expenses ·······································	84,000
Extraordinary gain ··.	30,000
Interest expense ···	4,000
Cost of goods sold ··.	280,000
Gain on sale of equipment ·····························..	10,000
Prior period adjustment ·······························..	(15,000)
Gain on disposal of business segment ···············.···..	40,000
Cumulative effect of change in accounting principle ········	(24,000)
Retained earnings, 1/1/93 ······························	1,600,000
Dividends declared ······································	12,000

The effective corporate tax rate is 30%. The company had 10,000 shares of common stock outstanding for the entire year.

Prepare a multiple-step income statement in good from for the year ended December 31, 1993.(10 points)
Prepare a statement of retained earnings in good form for the year ended December 31, 1993. (6 points)
Problem Five. (15 points)

On January 2, 1992, Clark Products, Inc. sold an apartment building that cost $1,800,000 and had a book value of $810,000. Clark received a two year, non-interest-bearing note with a face value of $1,935,000 and a due date of December 31, 1993. The fair value of the apartment building at the date of sale could not be determined. The current rate of interest for comparable notes was 14%.

Prepare the journal entries for Clark Products, Inc. to record :

The apartment building sale. (5 points)
The adjusting entries at December 31, 1992 and 1993, for interest earned. (5 points)
Settlement of note at maturity. (5 points)
Problem Six. (22 points)

Effective January 1, 1970, Crysler Corporation changed its inventory valuation from a LIFO (last-in, first-out) to a FLFO(first-in, first-out) cost basis. Accordingly, the 1969 financial statements have been restated resulting in an increase in Net Earnings of $10.2 million. As a result of adopting FIFO in 1970, the net loss reported is less than it would have been on a LIFO basis by approximately $20.0 million, or $0.40 a share. Inventory amounts at December 31, 1969 and 1970 are stated higher by approximately $110.0 million and $150.0 million, respectively, than they would have been had the LIFO method been continued.

For United States income tax purposes the adjustment to inventory amounts will be taken into taxable income ratably over 20 years commencing January 1, 1971.

Sales of Chrysler Corporation and consolidated subsidiaries throughout the world in 1970 totaled $7.0 billion, compared with net earnings of $99.0 million or $2.09 a share in 1969.

REQUIRED

Approximate the cost to Chrysler of changing from LIFO to FIFO. (5 points)
Indicate how the switch to FIFO affected the following : (12 points)

current ratio
debt / equity
cash flow
gross profit
Speculate on reasons why Chrysler made the change from LIFO to FIFO. (5 points)

一、假設某大學研究所入學考試國文成績平均為 68 分，其變異數(Variance)為 64 分，另假設考生之國文成績為一常態族群，由該族群中隨機抽出 9 位考生，請問其平均超過 72 分的機率為何？(5%)

二、從本年度第一季之服務廠商中隨機抽取 100 家，假設其平均成長率為 10.7%，其標準差 3.9%，請問本年度第一季服務業平均成長率之 95%信賴區間為何？(5%)

三、統計檢定中有單尾檢定(one-tailed test)及雙尾檢定(two-tailed test)

請說明兩種檢定之對立假設？(5%)
請繪圖說明該兩種檢定之拒絕區域？(5%)

四、某行銷經理採用隨機區集設計法比較該公司所推銷之四種產品在國內五個城市之促銷情形，假設其變異數分析之計算結果為 SST(總平方和)=41.5，SSt(處理平方和)=12.1，SSB(區集平方和)=18.3，若第一種樣本平均為 x1=30.2，若第二種樣本平均為 x2=25.7:

請建構第一種產品平均值 95%之信賴區間？(5%)
建構第一種產品與第二種產品平均差異值 95%信賴區間？(5%)

五、為了解某食品罐頭工廠每日平均產量，而從該廠每日產量之記錄中隨機選取 60 天加以分析，所選取之樣本平均產量為 850 公噸，標準差為 20 公噸:

在第一型錯誤 α =0.01 之顯著水準下，檢定該食品廠之每日平均產量是否為 860 公噸？(5%)
在統計檢定上，何謂第一型錯誤(α ：Type I error)及第二型錯誤(β ：Type II error)，請繪圖說明之？(5%)
假設食品廠每日平均產量確定為 850 公噸，在(a)之虛無假設 Ho:μ =860 之情況下，請計算 α =0.01 之顯著水準下，β (Type II error)的機率為何？(10%)

六、某保險公司的主管非常關心高通貨膨脹率將使許多火險客戶因火險理賠金額不足以含蓋其房子之損失而退保，為此該主管乃提出一種新方案，即按每年通貨膨脹率自動將其理賠金額提高，為了解顧客對新方案之反應，該保險公司主管決定在其台北市內之三個轄區分層隨機抽取樣本，假設其結果列如下表：

士林區
松山區
大安區

客戶總人數
250
356

287

調查人數
24
46
27

贊成新方案人數
9
25
14

請預估該三區客戶喜好新方案之百分比為若干？

七、(a)請依據下列資料建構 Box Plot？(15%)

15 27 54 57 61 65 69 71 73 76 97 110 125

(b)請依據新建構之 Box Plot 說明上述資料中何者屬於極端值？(5%)

八、某公司行銷經理認為該公司家電產品之市場占有率與時間呈二次曲線關係，即當有新產品出來時，其市場占有率隨時間增加而增加，但一段時間後由於產品的老舊與競爭產品出現，其市場占有率有部分被取代而逐漸減少，假設家電產品有大小家電之分，且該公司在台灣有三個經銷網分布於台北、台中及高雄地區：

請依題意定義各項變數，其中包括因變數及各項獨立變數。(10%)
依據(a)所定義之各項變數，寫出其迴歸模型以代表市場占有率及其他各項變數間的關係。(10%)