



- 一、有謂「different cost concepts for different purposes, different cost allocation procedures for different purposes」。請闡明其義。你可舉例說明之。(30%)
- 二、一般而言，部門化製造費用分攤可提供比全廠單一製造費用分攤更為精確之成本資訊。請舉例說明部門化分攤之必要性。(20%)
- 三、存貨管理
- (1)請證明 EOQ (Economic Order Quantity)模型公式。(10 分)
- (2)雲林電腦公司經理預測 101 年之電腦需求量為 1,600 台，每台進貨成本 \$1,400，每張訂單之訂購成本為 \$50，其每台電腦之年儲存成本為 \$2 加上進貨成本的 1%。因總體經濟因素，101 年之實際電腦進貨成本為 \$200。請計算預測錯誤成本為多少?(10 分)
- 四、資訊價值
- (1)何謂不完美資訊期待值?(10 分)
- (2)阿志剛從英國學成回國，正評估是否投資籃球鞋的製造機器，預計投資總固定成本為 \$200,000。若市場對所生產之籃球反應佳，預期總邊際貢獻為 \$400,000；若市場對所生產之籃球反應不佳，則預期總邊際貢獻為 \$100,000。根據阿志的專業觀察與判斷，市場反應佳的機率為 0.6，市場反應不佳的機率為 0.4。
- 今有一家市場調查公司有意願協助阿志進行先期的市場調查，並且索取調查費用 \$30,000。然市場調查結果可能存在誤差，亦即，若實際市場確實反應佳，則市調的結果有 70% 會報導良好(即市調結果正確)，若實際市場確實反應不佳，則市調的結果有 90% 會報導不好(即市調結果正確)，試問：阿志是否接受先進行市場調查的服務。(20 分)



Part I: 請仔細讀完以下論文後回答以下 4 個問題(以中文作答)

1. Please describe the summary of this paper (15%)
2. Please assess the methodology of this paper (15%)
3. Please describe the statistic analysis of this paper (10%)
4. Please assess the reliability and validity of this research instrument (10%)

ABSTRACT

Although the importance of the role of local food in tourism has begun to form an academic debate in the last decade, little effort has been invested in understanding what tourist motivations influence consumption of local food and beverages in a tourist destination and to develop a measurement scale for those motivations. Thus, this study adopted the comprehensive procedures of measurement scale development recommended by prior studies. The scale development procedure yielded a five factor measurement scale with acceptable levels of reliability and validity. Five underlying motivational dimensions of local food consumption were labelled: cultural experience; interpersonal relation; excitement; sensory appeal; and health concern. The outcomes and applications of the developed scale are discussed both in terms of theoretical and managerial implications.

4. Research method

4.1. Item generation

An initial pool of items was constructed relating to aspects of desire for a new taste and flavour. There were derived from prior studies (e.g., Botha et al., 1999; Cornell, 2006; Crompton, 1979; Crompton & McKay, 1997; Fluker & Turner, 2000; Iso-Ahola & Weissinger, 1990; Kerstetter et al., 2001; Kim et al., 2009; Mayo & Jarvis, 1981; McIntosh et al., 1995; Swarbrooke & Horner, 2007; Wang, 1999). From these sources a list of 37 items was generated. The initial items were refined and edited for content validity by five academic faculty members, selected on the basis of their research and consulting. An expert judgement is generally recommended as a general technique of item generation (DeVellis, 2003; Netemeyer et al., 2003). The use of a sorting procedure by experts in related academic or practical fields was used to classify the items derived from existing literature into construct groups based on the theoretical construct definition. Accordingly, they were asked to refine ambiguous items and allocate these items into categories. The expert judgement resulted in a conceptual change. Experts found it difficult to distinguish between



were measured using a likert-type 7-point theoretical range scale, varying from 1 (strongly disagree) to 7 (strongly agree). This survey was administered by five well-trained researchers to a convenience sample of British tourists visiting South Korea between April and May 2009. EFA with a varimax rotation was used on the data collected to determine the dimensions of the scales. The EFA identified five dimensions, explaining 68.37% of overall variances, labelled: 1) cultural experience, 2) interpersonal relation, 3) excitement, 4) sensory appeal, and 5) health concern. Bartlett's test of Sphericity (a statistical test for the presence of correlations among the variables) and the KMO (KaisereMeyereOlkin) measure of sampling adequacy were measured to assess the factorability of the data. The KMO value at .81 exceeds the acceptable minimum value which is .6 (Hair et al., 2006). The Bartlett's test of Sphericity was found to be significant ($p < .00$). The findings presented Cronbach reliability scores ranging from .86 to .95. To achieve a more meaningful and interpretable solution, some items which loaded on more than one factor were deleted.

During the factor extraction process, 26 out of 28 items were retained. Factor loadings revealed that 'experiencing local food enriches me intellectually' was cross-loaded on different two factors: cultural experience and excitement. 'I like to take pictures of local food to show friends' was eliminated, improving the Cronbach reliability score from .82 to .95 and from .63 to .88.

5. Results

As shown in Table 5, construct validity was evaluated by examining the standardised factor loadings within the constructs, the AVE, and the correlation between constructs (Anderson & Gerbing, 1988). Standardised factor loadings on all latent constructs were satisfactory, showing satisfactory item convergence on the intended constructs (Anderson & Gerbing, 1988).

Discriminant validity refers to the extent of dissimilarity between the intended measure and the measures used to indicate different constructs (Hair et al., 2006). Mean values for the constructs were compared to correlations between the constructs, and the correlation test was used to examine discriminant validity of the measurement. According to Hung and Petrick (2010), discriminant validity is problematic when the correlation between two variables is greater than .85. In this study, all correlations were lower than .85, therefore, discriminant validity was established. Criterion-related validity, which assesses external validity of a



customer satisfaction as is, to a lesser extent, the feeling of security customers have about the facility. These factors should lead to investment in qualified staff, staff training, equipment, and maintenance. This, alongside the promotion of an appropriate image, will lead customers to be satisfied with the service and visit more frequently. Increased frequency leads to intention to repurchase and repurchasing leads to future intention to repurchase.

More importantly, this research suggests that health and fitness providers need to create interpersonal relationships with their customers. By creating 'friendships' with their customers, they are able to encourage repurchasing behavior. Once again, staff are essential in maintaining loyalty as it is front-line staff who deal directly with customers. Managers should also focus on keeping promises, keeping customers informed, and good programming as these attributes are within direct management control.

This research showed that the importance of a number of service attributes has a direct impact on intention to repurchase, while the importance of others has an impact on customer satisfaction. It appears obvious to suggest that managers should focus on important attributes and deliver them as a level of quality that is appropriate for customers. However, what is perhaps of more interest to managers is that, once again, not all attributes had the same impact and that, although staff were, as usual, found to be important, the other attributes deemed important in this research did not closely reflect those deemed important in previous similar research. This suggests that, as outlined earlier, service attributes leading to customer satisfaction and intention to repurchase are organizational specific, which underlines the need for managers to identify the service attributes that are important to their particular customers and then to evaluate intention to repurchase against these specific service attributes. This will allow managers to focus on the attributes that are directly important to customer satisfaction and retention, rather than attempting to manage the performance of a range of service attributes, some of which may not be necessary.

The brand associations that are promoted via advertising to create an image of the club had an impact on customer satisfaction, while the additional benefits offered by the wider organization did not. This finding highlights the importance of brand image and suggests that managers need to create and maintain an image that reflects reasons for using health and fitness clubs as this is important in creating customer loyalty. This has an obvious disadvantage as well, in that if the image is not maintained, or does not live up to expectations, agreed brand attributes will impact negatively on satisfaction, which in turn will impact negatively on intention to



一、Why does a measurement perspective on decision usefulness suggest more value-relevant information in the financial statement proper, when efficient securities market theory implies that financial statement notes or other disclosure would be just as useful? (25%)

二、Lev, in his article “On the Usefulness of earnings” (1989), points out the low ability of reported net income to explain variations in security prices around the date of release of earnings information. Lev attributes this low explanatory power to low earnings quality. (25%)

Required:

1. Define earnings quality. Relate your answer to the concept of an information system in single-person decision theory.
2. What other reasons might there be for the low power of earnings?
3. How might an increased measurement perspective in financial statements increase earnings quality, and hence the impact of earnings on security prices?

三、In recent years, earnings management has received widespread concern in the academic and regulatory agencies. Please answer the following questions. (25%)

1. Define earnings management.
2. Motivations for earnings management.
3. Methods by which to manage earnings.
4. Measures used by the academics to proxy the earnings management in their related studies.
5. Study findings in some academic researches.



四、Please read the following carefully firstly and answer the questions in Chinese. (25%)

Business groups are currently one of the most important organizational forms in the world. Compared to an independent company, business group have the additional agency problem of related party transactions between affiliated companies. In business groups, controlling shareholders control multiple companies and can choose any one of the Big 5/Big 4 for each affiliated company. Whether there are strategic considerations in auditor choice within business groups? This motivates us to investigate the role played by the number of audit firm choices in business group governance.

This study uses the divergence level between voting rights and cash flow rights to measure the degree of agency conflicts between controlling shareholders and minority shareholders. Empirical data of this study are from 1999-2007 business groups in Taiwan. Taiwanese companies have concentrated ownership and are interrelated to become family business groups featured with pyramids and crossholdings. This study estimates the divergence level by the definition in Claessens et al. (2000). Our results indicate that a high level of group divergence leads to concentrated audit firm choices in a business group, primarily in the Big 5/Big 4 audit firms, consistent with the predictions of agency hypothesis of audit quality demand. Concentrating audit firm selections increases auditor understanding of the group but also aggravates their economic dependence on the group. When controlling shareholders deliberately expropriate minority shareholders and intent to avoid auditor monitoring, they might also concentrate their audit firm selections to reinforce their influence over auditors. In addition, when controlling shareholders aim to safeguard their private controlling benefits and to engage in political-rent seeking activities, they intentionally keep information opaque to reduce the likelihood of its leakage (Fan and Wong 2002). Because they dislike many people knowing about proprietary information, they also have incentive to concentrate audit firm choices.

Q1. Please define

- a. business groups
- b. pyramids and crossholdings
- c. divergence level
- d. Big 5/Big 4 audit firms
- e. controlling shareholders

Q2. What is the main goal of this study?

Q3. What are the main results of this study?