

大同大學 九十一 學年度研究所碩士班入學考試試題

考試科目：會計學

所別：事業經營研究所

第 全 頁

註：本次考試 不可以參考自己的書籍及筆記； 不可以使用字典； 不可以使用計算器。

1. Roger Company recently acquired 40% common stocks of Alex Company for \$14.2 million in cash. The market values of Alex assets and liabilities at the date of acquisition were \$35 and \$16 million, respectively.

35
16
19
7.6
16.2
8.6

40%

35 16 E=19

Required: (25%)

- ✓ (1) How much **goodwill** did Roger acquire from Alex in this transaction? (5%)
- ✓ (2) How would the goodwill be **amortized** based on current Taiwanese accounting standards? (5%)
- ✓ (3) How would the goodwill be **amortized** based on current American accounting standards? (5%)
- * (4) Construct a **DCF** (discounted cash flow) model to evaluate the goodwill. Any assumptions you made should be specifically identified. (10%)

* "Standard" models are not expected. Try to expand your way of thinking.

2. To evaluate the financial performance of a firm, **ROI** (return on investment) and **EVA** (economic value added) are frequently used.

Required: (25%)

- ✓ * (1) Formulate ROI in a meaningful way. (5%)
- ✓ * (2) Formulate EVA in a meaningful way. (5%)
- (3) What are possible advantages and limitations of the ROI model? (8%)
- (4) What are possible advantages and limitations of the EVA model? (7%)

* "Standard" models are not expected. Marks will be given if your model is reasonable.

3. Define the following terms: (25%)

- (1) Target costing
- (2) Benchmarking
- (3) Pareto 20-80 rule
- (4) Balanced scorecard
- (5) Activity-based costing

償還能力

存貨周轉率 = $\frac{\text{Sales}}{\text{Inventory}}$

流動比率 = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$

速動比率 = $\frac{\text{Quick Assets}}{\text{Current Liabilities}}$

4. To measure a firm's **solvency** (i.e., debt-repaying ability), short-term and long-term, what financial ratios could be used? List them and give their specific formulas you deem appropriate. Be sure to list at least five items in total. (25%)

負債比率 = $\frac{\text{Total Liabilities}}{\text{Total Assets}}$

資產負債率 = $\frac{\text{Total Liabilities}}{\text{Total Assets}}$