

National Chengchi University
Department of Accounting
Ph.D. Qualifying Exam- Financial Accounting
March 18, 2004

PART 1

1-1: (20 分)

- (1) Based on literature or your idea, propose research topic(s) applying Ohlson's model. **(10%)**
- (2) As to the topic(s) which you mention for the above question, describe the research design. **(10%)**

1-2: (30 分)

- (1) According to Christenson (1983, AR), Bernard (1987, JAR), Kothari (2001, JAE), Lee (2001, JAE) and Beaver (2002, AR), introduce methodologies of financial accounting research. **(20%)**
- (2) Comment on Aboody and Lev (1998, JAR) based on the concept which you introduce for the above question. **(10%)**