

**Department of Accounting
College of Commerce
National Chengchi University**

**Ph.D. Qualifying Exam- Financial Accounting
March 14, 2005**

PART 2

2-1: (20%)

What kind of impacts the accounting-based valuation may have on business research and practice, and how?

2-2: (18%)

Comment on the arguments of Holthausen and Watts (2001) and Barth, Beaver and Landsman (2001).

2-3: (12%)

Vuong test has been used in accounting research for years. Can you review one or two of the studies employing such a technique from the following perspectives:

- a. Research purpose
- b. Test hypotheses
- c. How can they conclude their studies based on Vuong test.

-----**題目結束**-----

題目請隨卷繳回，謝謝！