

Department of Accounting
College of Commerce
National Chengchi University
Managerial Accounting
Ph.D. Qualification Examination
October 14, 2009

PART 1

一、 管理會計研究之優劣實決定於二項因素：

- (1) 研究議題之攸關及趣味程度；及
- (2) 研究理論基礎之紮實程度。

請以您唸過之 (a) ABCM、(b) BSC、(c) 預算管理、(d) 智慧資本、及 (e) 策略性成本管理等五種相關之文獻，請各舉一篇文章來評述為何這些（共五篇）文章具有攸關及趣味性，以及為何這些文章具有紮實及深厚的理論基礎。又請同時評述這些文章之缺點為何？您會如何改進這些文章的缺點呢？（25%）

二、 此次全球金融風暴不僅對營利組織，且對非營利組織造成極大的衝突，不少非營利組織藉此機會深思組織存在的價值及永續經營之方向。又目前台灣之管理學界開始深思，如何做出對實務界具貢獻及攸關的學術研究。請以您個人之觀點，舉一個非營利組織為例，為其擬訂一項有價值之管理會計的相關研究，並為此研究擬出一個完整的 proposal，此 proposal 之內容包括：研究問題或議題、研究之理論基礎、研究假說、研究設計、

變數衡量、實證模式、及資料搜集等內容。Proposal 之最後，請說明本研究對該非營利組織可能會產生那些具體及明確的價值及影響呢？（25%）

Department of Accounting
College of Commerce
National Chengchi University
Managerial Accounting
Ph.D. Qualification Examination
October 14, 2009

PART 2

You must answer all parts of this question. (25%)

Part A: Use standard agency theory to explain the choices of performance measures and the weights placed on the performance measures in management compensation.

Part B: Construct a research design to investigate whether a performance measure (one that interests you perhaps), X, is used in the incentive system.

**Department of Accounting
College of Commerce
National Chengchi University
Managerial Accounting
Ph.D. Qualification Examination
October 14, 2009**

PART 3

1. **Please explain the ratchet effect in an incentive system. (5%)**

2. **Please explain self-selection. How does the self-selection affect the choice of wage contract which employees themselves prefer? (5%)**

3. **Please compare aggregate performance measure, customized and standardized performance measure. If there are two departments in a company, each manager charges in his own department. Managers. Both managers' compensations are to be based on an explicit incentive formula. Aggregate performance measure, customized and standardized performance measure are used in the incentive formula. What do interdependencies between unit managers and operating risks affect the intensity of the use of such three measures in incentive contracts? (Please refer the literature, Bushman Indjejikian and Smith, 1995, Journal of Accounting Research; Arya and Glover, 2005, Journal Management Accounting Research, to support your illustrations) (15%)**