

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

1. 下列何種企業類型不具有法人地位? Which of the following business types does not have a legal entity?
  - I. 個人企業 sole proprietorship
  - II. 合夥企業 partnership
  - III. 有限責任合夥企業 limited liability partnership
  - IV. 私人有限公司 private limited company

(A) I, II  
(B) I, III  
(C) II, IV  
(D) III, IV
  
2. 為甚麼銀行能支付較高的利息給予定期存款者? Why are banks able to offer higher interest rates to customers with fixed deposits?
  - (A) 最低存款額高 High minimum deposit requirement
  - (B) 存款額不固定 Variable deposit amounts
  - (C) 存款手續簡便 Convenient deposit procedures
  - (D) 存款期限固定且長 Fixed and long-term deposit periods
  
3. 東協自由貿易區的組成不包括下列哪一個國家? Which of the following country is not included in the ASEAN Free Trade Area?
  - (A) 馬來西亞 Malaysia
  - (B) 菲律賓 Philippines
  - (C) 泰國 Thailand
  - (D) 台灣 Taiwan
  
4. 下列哪一項能讓投資者了解企業的資本結構是否健全? Which of the following indicators can help investors assess the soundness of a company's capital structure?
  - (A) 流動比率 Current ratio
  - (B) 速動比率 Quick ratio
  - (C) 負債權益比率 Debt to equity ratio
  - (D) 權益報酬率 Return on equity
  
5. 汪先生打算用 RM3,000 投資，年利率為 10%，存放 3 年。每年以複利計算，3 年後，他可取回多少錢? Mr. Wang plans to invest RM3,000 with an annual interest rate of 10% for a duration of 3 years. How much will he get back after 3 years, at compound interest every year?

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

- (A) 3,300  
(B) 3,900  
(C) 3,993  
(D) 9,933
6. 下列哪一項不是影響選擇運輸方式的因素? Which of the following is not a factor influencing the choice of transportation mode?
- (A) 商品性質 Nature of the goods  
(B) 市場大小 Market size  
(C) 貨物價值 Value of the goods  
(D) 距離遠近 Distance
7. 下列何者是批發商的特徵? Which of the following is a characteristic of a wholesaler?
- (A) 主要客戶是消費者 Primary customers are consumers  
(B) 負責商品的製造 Responsible for manufacturing goods  
(C) 貨源來自零售商 Sources products from retailers  
(D) 扮演分銷的角色 Plays a distribution role
8. 下列哪些指標可以反映企業在一年內有足夠的資金攤還短期債務? Which of the following indicators can reflect that a company has sufficient funds to repay short-term debt within a year?
- I. 銷貨毛利率 Gross Profit ratio  
II. 損益平衡點 break-even point  
III. 流動比率 current ratio  
IV. 速動比率 quick ratio/ acid test ratio
- (A) I, II  
(B) I, III  
(C) II, IV  
(D) III, IV
9. 下列哪一項是期貨交易的特徵? Which of the following characteristic is for future trading?
- (A) 何時何地都可進行交易 Trading can be conducted anytime, anywhere  
(B) 不能用對沖的方式履約 The contract cannot be fulfilled through hedging  
(C) 一手交錢一手交貨 Payment and delivery occur simultaneously  
(D) 買賣期貨合約 Buying and selling futures contracts

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

10. A 公司需要收購 B 公司多少的股票，才能成為 B 公司的控股公司? How much of Company B's share does Company A need to acquire to become the holding company of Company B?
- (A) 45%
  - (B) 50%
  - (C) 65%
  - (D) 70%
11. 運輸公司希望掌握所有貨車運送貨物的路線，以安排貨車載運貨物的時間。下列哪項電訊服務適合運輸公司使用? The transportation company wishes to have control over the routes of all its trucks for scheduling the transportation of goods. Which of the following telecommunication service is suitable for the transportation company to use?
- (A) 視訊會議 Video conferencing
  - (B) 互聯網服務 Internet service
  - (C) 短訊服務 Short message service(SMS)
  - (D) 全球定位系統 Global positioning system (GPS)
12. 以下哪些貿易文件是由賣方發給買方? Which of the following trade documents are typically issued by the seller to the buyer?
- I. 訂單 Purchase order
  - II. 詢問信 Letter of inquiry
  - III. 貨運通知書 Advice note
  - IV. 發票 Invoice
- (A) I, II
  - (B) II, III
  - (C) III, IV
  - (D) I, IV
13. 當產品在產品生命週期的成長階段時，屬於哪種宣傳廣告? When a product is in the growth stage of its product life cycle, it belongs to which type of advertising?
- (A) 提醒性廣告 Reminder advertising
  - (B) 說服性廣告 Persuasive advertising
  - (C) 告知性廣告 Informative advertising
  - (D) 加強性廣告 Reinforcement advertising

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

14. 陳小姐計畫 6 年後要購買價值 RM300,000 房子。她為了儲蓄 RM30,000 支付頭期款，而投資 A 產品，每年回報率 10%，以複利計算。請問陳小姐現在須拿出多少錢來投資? Miss Chen plans to purchase a house worth RM300,000 in 6 years. To save for this, she intends to invest in Product A with an annual return rate of 10%, compounded annually. How much does Miss Chen need to invest right now?
- (A) RM16,934  
(B) RM27,272  
(C) RM28,261  
(D) RM50,000
15. 偉宏公司銷售某一產品，其銷售量為 8,000 個，該產品每個單位售價為 RM5，因此總收益是 RM40,000。假設固定成本為 RM30,000，平均單位變動成本為 RM3；則公司損益平衡銷售量為何? Weihong Company sells a certain product with a sales volume of 8,000 units. The product's unit price is RM5, resulting in total revenue of RM40,000. Assuming fixed costs are RM30,000 and average unit variable costs are RM3, what is the breakeven sales volume for the company?
- (A) 10,000 個產品 10,000 units  
(B) 15,000 個產品 15,000 units  
(C) 20,000 個產品 20,000 units  
(D) 80,000 個產品 80,000 units
16. 上市公司認股權證持有人在指定期限內享有哪些權利? What rights do warrant holders of a listed company have within the specified period?
- I. 於有效期限內在股票交易所賣出認股權證 Sell the warrants on the stock exchange during the valid period  
II. 將認股權證轉換為普通股 Convert the warrants into ordinary shares  
III. 獲取公司派發的利息 Earn interest distributed by the company  
IV. 參與股東大會 Participate in shareholder meetings
- (A) I, II  
(B) I, IV  
(C) II, III  
(D) II, IV
17. 貿易商向批發公司採購了一批日常用品，下列有關貿易文件的順序何者正確? A trader purchases a batch of daily necessities from a wholesale company. Which of the following sequences of trade documents is true?
- (A) 詢問信→報價單→訂單→發票→收據 Letter of inquiry→Quotation→

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

Purchase Order→Invoice→Receipt

- (B) 報價單→訂單→月結單→詢問信→發票 Quotation→Purchase Order→  
Statement of account→Letter of inquiry→Invoice
- (C) 訂貨單→託運單→發票→報價單→收據 Purchase Order→Consignment note  
→Invoice→Quotation→Receipt
- (D) 託運單→商品目錄→發票→收據→報價單 Consignment note→Catalogue→  
Invoice→Receipt→Quotation
18. 李小姐希望透過金錢的時間價值概念，讓投資報酬利滾利。試問這是何種計算方式? Miss Li wants to utilize the concept of the time value of money to allow her investment returns to generate additional profits. What type of method is this?
- (A) 單利 Simple interest  
(B) 複利 Compound interest  
(C) 淨利 Net profit  
(D) 毛利率 Gross profit margin
19. 服裝製造商在選擇分銷途徑時會考慮哪些因素? What factors does a clothing manufacturer consider when choosing distribution channels?
- I. 衣服的性質 The nature of the clothing  
II. 本身的資源 The resources of the clothing manufacturer  
III. 衣服的銷售市場 The market for the clothing  
IV. 消費者的購物態度 Consumer shopping attitudes
- (A) I, II, III  
(B) II, III, IV  
(C) I, II, IV  
(D) I, III, IV
20. 行銷組合經常被稱為行銷 4P，下列何者不屬於行銷 4P? The marketing mix is often referred to as the 4Ps of marketing. Which of the following does not belong to the 4Ps of marketing?
- (A) 通路 Place  
(B) 價格 Price  
(C) 推廣 Promotion  
(D) 程序 Process
21. 投資者的風險承受能力是指? Which of the following statements about an investor's risk tolerance level is correct?
- (A) 獲利程度 Profitability level

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

- (B) 迴避風險的能力 Ability to avoid the risk  
(C) 分散風險的能力 Ability to diversify risk  
(D) 願意承擔投資風險的程度 Willingness to bear the investment risk
22. 下列哪一項是政府實施盈餘預算的方式? Which of the following is a way for the government to implement a surplus budget?  
(A) 稅收不變增加開支 Keeping tax revenue unchanged and increasing expenditure  
(B) 提高人民的消費能力 Enhancing people's purchasing power  
(C) 增加國家大型發展計畫 Increasing large-scale national development projects  
(D) 增加徵收個人所得稅與公司稅 Increasing the collection of personal income tax and corporate tax
23. 下列哪一項限制措施的推行與保護國內幼稚產業無關? Which following restrictive measure is not related to protecting domestic infant industries?  
(A) 補貼 Subsidies  
(B) 保護關稅 Protective tariff  
(C) 進口限額 Import quotas  
(D) 豁免進口稅 Exempt import duties
24. 張媽媽向流動小販購物，哪一項是流動小販的特徵? Which of the following is a characteristic of mobile vendors?  
(A) 提供購物便利 Providing shopping convenience  
(B) 商品種類較多 Offering a wide variety of products  
(C) 大量採購商品 Purchasing goods in large quantities  
(D) 經營成本較高 Incurring higher operating costs
25. 中小型企業要在自由競爭市場中生存，以及擴展企業規模，下列何者為企業經營者應具備的? If small and medium-sized enterprises (SMEs) want to survive in a free competitive market and expand their business scale, what elements should business operators possess?  
(A) 企業家精神、企業願景 Entrepreneurship, enterprise vision  
(B) 創新思維、家族企業 Innovative thinking, family business  
(C) 控制風險能力、政府獎勵 Risk management capability, government incentives  
(D) 銷售能力、企業組織 Sales capability, business organization
26. 以下哪項敘述與區域專業化有關? Which of the following statements is related to regional specialization?  
(A) A 國在旅遊區開設許多旅館 Country A set up many hotels in the tourist area

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

- (B) C 公司的核心業務是送貨 The core business of a C company is delivery  
(C) 林小姐負責記帳工作 Miss Lin is responsible for accounting work  
(D) B 國主要出口石油 Country B primarily exports oil
27. 以下哪些稅務由商家繳納，但最後轉嫁消費者? Which of the following taxes are initially paid by businesses but ultimately passed on to consumers?
- I. 關稅 Customs duty
  - II. 消費稅 Goods and services tax
  - III. 公司稅 Corporate tax
  - IV. 個人所得稅 Personal income tax
- (A) I, II  
(B) I, IV  
(C) II, III  
(D) III, IV
28. 下列哪一個選項是交通方式從最貴到最便宜的正確排序? Which of the following options presents the correct ranking of transportation modes from most expensive to least expensive?
- (A) 卡車、航空、鐵路、水運 Truck, Air, Rail, Water  
(B) 航空、卡車、水運、鐵路 Air, Truck, Water, Rail  
(C) 航空、水運、卡車、鐵路 Air, Water, Truck, Rail  
(D) 航空、卡車、鐵路、水運 Air, Truck, Rail, Water
29. 下列哪一項是企業的環保行為? Which of the following is an environmental protection behavior of a business?
- (A) 省力、省時、省錢 Labor-saving, Time-saving, Cost-saving  
(B) 低價格、方便、簡單 Low price, Convenience, Simplicity  
(C) 低價格、自然、不用機器 Low price, Natural, Without machinery  
(D) 低汙染、省能源、再循環 Low pollution, Energy-saving, Recycling
30. 下列有關中央銀行的功能，何者正確? Which of the following statements about the functions of a central bank is correct?
- I. 作為銀行的銀行 As a bank for other banks
  - II. 接受公司存款 Accepting corporate deposits
  - III. 發行貨幣 Issuing currency
  - IV. 包銷證券 Securities underwrite
- (A) I, II  
(B) I, III

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

- (C) II, IV
- (D) III, IV

31. 根據到案價格(CIF)，下列哪項費用是由買方承擔？ According to the cost, insurance, and freight (CIF) price, which of the following expenses is borne by the buyer?

- (A) 進口稅 Import duty
- (B) 出口稅 Export duty
- (C) 保險費 Insurance premium
- (D) 海運費 Ocean freight

32. 商人可以把尚未繳納關稅的貨物儲存在下列哪種倉庫？ In what type of a warehouse can a merchant store goods that have not yet paid customs duties?

- (A) 批發商倉庫 Wholesaler's warehouse
- (B) 零售商倉庫 Retailer's warehouse
- (C) 公共倉庫 Public warehouse
- (D) 保稅倉庫 Bonded warehouse

33. 企業生命週期不包括下列何者？ Which of the following is not included in the business life cycle?

- (A) 考慮期 consideration stage
- (B) 創立期 start-up stage
- (C) 成長期 growth stage
- (D) 成熟期 maturity stage

34. 下列哪項是企業永續經營的基礎？ What is the foundation of sustainable business operations?

- (A) 政治、教育、經濟 Politics, Education, Economy
- (B) 環境、社會、經濟 Environment, Society, Economy
- (C) 政治、宗教、倫理 Politics, Religion, Ethics
- (D) 教育、治理、使命 Education, Governance, Mission

35. 下列哪些有關直銷多層次銷售方式的敘述是正確的？ Which of the following statements regarding multilevel direct selling are correct?

- I. 直銷公司支付薪金給直銷商 Direct selling companies pay salaries to distributors
- II. 直銷公司以獎勵方式激勵直銷商 Direct selling companies motivate



**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

- distributors through rewards
- III. 直銷商可以自己招募及訓練下線 Distributors can recruit and train their downlines
- IV. 直銷商的收入僅來自下線的業績 Distributors' income solely comes from the performance of their downline
- (A) I, II  
(B) I, IV  
(C) II, III  
(D) III, IV
36. 下列何者是工作說明書的用途? What is the purpose of a job description?
- (A) 激勵員工 To motivate employees  
(B) 招聘人員 To recruit personnel  
(C) 留住人才 To retain talent  
(D) 保障員工的福利 To safeguard employee welfare
37. 科技的快速進步、互聯網的普及，以及激烈的競爭市場，促進商業的發展朝向\_\_\_\_\_。 The rapid advancement of technology, widespread internet access and intensely competitive market have driven the development of business towards \_\_\_\_\_.
- (A) 經營本地化 Localized operations  
(B) 商務電子化 Electronic business  
(C) 輔助貿易 Aids to trade  
(D) 國內貿易 Domestic trade
38. 下列哪些是企業對股東的基本責任? Which of the following are the fundamental responsibilities of a company towards its shareholders?
- I. 股東獲得投資回報 Shareholders receiving investment returns  
II. 合法經營管理生意 Legally operating and managing the business  
III. 妥善管理企業的財務 Properly managing the company's finances  
IV. 提供公平合理的薪資 Providing fair and reasonable compensation
- (A) I, II, III  
(B) I, II, IV  
(C) I, III, IV  
(D) II, III, IV
39. 郭先生是鬆餅店的老闆，賣鬆餅一個月銷貨淨額為 30,000 元，毛利率為 30%。請問郭先生每月的銷貨成本是多少元? Mr. Guo is the owner of a

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

pancake shop. The monthly net sales for pancakes amount to \$30,000, with a gross profit margin of 30%. How much is the monthly cost of goods sold for Mr. Guo?

- (A) 9,000
- (B) 21,000
- (C) 39,000
- (D) 100,000

40. 以下哪些是中小型企業的經營趨勢? Which of the following statements about business trends for small and medium-sized enterprises (SMEs) is incorrect?

- (A) 管理專業化 Specialization of management
- (B) 行銷藍海化 Marketing for Blue Ocean Strategy
- (C) 產品品牌化 Product branding
- (D) 作業人工化 Manual, labor-intensive operations

41. 下列哪項有關商會的敘述是錯誤的? Which of the following statements about the chamber of commerce is incorrect?

- (A) 促進國家工商業發展 Promoting national industrial and commercial development
- (B) 商品交易的買賣場所 The marketplace for buying and selling goods
- (C) 提供工商業諮詢 Providing business consultation services
- (D) 舉辦商展 Organizing trade fairs

42. 公司 ABC 簽發的支票被銀行退回來, 銀行拒絕讓支票過帳的可能原因有哪些? What could be the possible reasons for the bank to reject the posting of the cheque drawn by ABC Company?

- I. 支票未到期 The cheque has not reached its maturity date
  - II. 收款人的名字不正確 The name of the payee is incorrect
  - III. 沒有填寫收款人的身分證號碼 The identification number of the payee is not provided
  - IV. 沒有刪除"或持票人"的字眼 The words "or bearer" have not been deleted
- (A) I, II
  - (B) I, IV
  - (C) II, III
  - (D) III, IV

43. 陳先生在股票市場購買已發行的消費產品股。試問上述的股票市場屬於下列

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

何種市場? Mr. Chen purchases publicly issued shares of consumer products in the stock market. The mentioned stock market belongs to what type of market?

- (A) 貨幣市場 Money market
- (B) 次級市場 Secondary market
- (C) 初級市場 Primary market
- (D) 發行市場 New issue market

44. 王先生為他最要好的朋友投保一份人壽保險卻被保險公司拒絕，請問他違反了甚麼原則? Mr. Wang tried to purchase life insurance for his best friend, but the insurance company rejected his application. What principle did he violate?

- (A) 賠償原則 principle of indemnity
- (B) 近因原則 principle of proximate cause
- (C) 至高真誠原則 principle of utmost good faith
- (D) 可保權益原則 principle of insurable interest

45. 下列何者為市場區隔的目的? What is the purpose of market segmentation?

- (A) 定位目標消費群 Targeting specific consumer segments
- (B) 分析競爭者人數 Analyzing the number of competitors
- (C) 區分產品的種類 Differentiating product types
- (D) 建立品牌 Establishing a brand

46. 張先生未婚，於 2022 年 1 月至 12 月，每月薪金 RM3,500，全年預扣稅額 RM1,400。除了個人減免額 RM9,000，公積金與壽險保費 RM5,500 外，他沒有其他個人稅務減免。請問張先生 2022 年的應稅收入是多少? Mr. Zhang is unmarried and has a monthly salary of RM3,500 from January to December 2022. His annual tax deduction is RM1,400. Mr. Zhang has no other personal tax deductions except for a personal exemption of RM9,000, EPF (Employee Provident Fund) contributions, and life insurance premiums of RM5,500. How much is Mr. Zhang's chargeable income for the year 2022?

- (A) 42,000
- (B) 33,000
- (C) 27,500
- (D) 26,100

47. 正廣公司除了應用傳統媒體宣傳新產品，也基於新媒體的網路化、數位化、互動性、共享等特徵，而選用下列何種媒介做宣傳? In addition to using traditional media to promote their new product, Zhengguang Company also leverages the characteristics of new media, such as networked, digital, interactive,

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**

and sharing features. Which of the following mass communication service is based on these characteristics for promotion?

- I. 廣播電台 Radio
- II. 手機短訊 Short Message Service
- III. 社群媒體 Social media
- IV. 電視 Television

- (A) I, II
- (B) II, III
- (C) III, IV
- (D) I, IV

48. 下列有關單位信託的特徵，何者有誤? Which of the following statements about the characteristics of unit trusts is incorrect?

- I. 流動性低 low liquidity
- II. 投資額低 low investment amount
- III. 費用高 high cost
- IV. 多元化投資 diversified investment

- (A) I, II
- (B) I, III
- (C) II, IV
- (D) III, IV

49. 下列何者不是股票交易所的功能? Which of the following is not a function of a stock exchange?

- (A) 促進股票流通 Facilitating stock trading
- (B) 發行公司股票 Issuing company stocks
- (C) 提供股市行情 Providing stock market information
- (D) 保護投資者權益 Protecting investors' rights and interests

50. 實價 RM20 的產品，定價為 RM19.9，這屬於下列何種定價策略? A product with an actual price of RM20 is priced at RM19.9. What type of pricing strategy is this?

- (A) 低價格 low pricing strategy
- (B) 高價格 high pricing strategy
- (C) 促銷定價 Promotional pricing strategy
- (D) 心理定價 Psychological pricing strategy

**2023 第二屆成大商科比賽 - 商業學**  
**2<sup>nd</sup> NCKU Business Studies Competition 2023 –**  
**Commercial Science**