- 1. 網路購物平台的規模不斷擴大,已經逐漸衝擊到相關零售業的發展,下列何者不屬於此平台的優勢?The scale of online shopping platform continues to expand, and it has gradually impacted the development of the related retail industry. Which of the following does not consider an advantage of the platform?
- (A) 營運成本較低 lower operation cost
- (B) 產品單一標準化 standardized product
- (C) 結合實體通路 synergized with physical channel
- (D) 不受空間時間之限制 unbounded by space and time
- 2. 某連鎖餐廳店長要求新進員工: The manager of a restaurant chain asks his new employees to:
- I 制服穿著、服務流程,促銷說明皆須與總部要求一致 Dress code, service procedures, and promotion instructions must be consistent with the requirements of the headquarters
- II 內場人員負責製作飲料餐點,外場人員負責送餐與收銀 Internal staff responsible for making drinks and meals, and external staff responsible for food delivery and cashier
- III 要求新進人員參照公司編製的指導手冊以便快速上手 New recruits are required to refer to the company's manual for a quick start.
- 請問以上敘述依序屬於何種經營原則? Which of the below order best described the company's operating principles?
- (A) 標準化、簡單化、專業化 Standardization, Simplification, Specialization
- (B) 簡單化、標準化、專業化 Simplification, Standardization, Specialization
- (C) 標準化、專業化、簡單化 Standardization, Specialization, Simplification
- (D) 專業化、標準化、簡單化 Specialization, Standardization, Simplification
- 3. 陳小姐為她一位好朋友投保了一份人壽保險卻被保險公司拒絕,原因是陳小姐違反哪一項原則? Miss Chen bought a life insurance policy for her friend but the insurance company rejected her application. Which principle has Miss Chen violated?
- (A) 賠償原則 Indemnity (B) 近因原則 Proximate cause
- (C) 至高真誠原則 Utmost Good Faith (D) 可保權益原則 Insurable interest

- 4. 某知名腳踏車公司推出打造個人專屬的服務,可於腳踏車刻上購買者的姓名, 藉以創造腳踏車的獨特性,請問此服務最符合下列何種現代商業的特質? A well-known bicycle company launched an exclusive service for buyers to engrave their names on the bicycles to create uniqueness. Which of the following modern business characteristics best described this type of service?
- (A) 分工專業化 Specialization
- (B) 經營國際化 Internationalization
- (C) 商品客製化 Customization (D) 經營多角化 Diversification
- 5. 假設某汽車公司所生產新車之剎車系統出現瑕疵,可能導致嚴重的車禍事故, 則該公司面臨此一嚴重危機時,下列何者不是該有的危機處理原則?Assuming that the brake system of a new car produced by an automobile company is defective, which may cause a serious car accident. When the company is facing this serious crisis, which of the following should not be the crisis management principle?
- (A) 避免事端擴大,造成失控局面,應低調迴避處理 To prevent the incident situation from out-of-control, the company should evade the issue and handle it quietly
- (B) 主動召回所有可能有瑕疵的車輛檢修,即使再高成本也在所不惜 Actively recall all defective vehicles for overhaul, even if the cost is high
- (C) 立即成立危機小組,對外統一發布訊息 Set up a crisis team immediately to release information in a unified manner
- (D) 誠實告知社會大眾該產品瑕疵可能導致的重大傷亡 Inform the public honestly of the major casualties that may be caused by the defect of the product
- 6. 下列哪一項徵稅會削弱本國產品在國外市場的競爭力? Which of the following levies will weaken the competitiveness of domestic products in foreign markets?
- (A) 國內稅 Excise duty
- (B) 出口稅 Export duty
- (C) 進口稅 Import duty
- (D) 消費稅 Goods and service tax
- 7. 隨著全球化市場的發展,大部分的企業無法負擔全部的價值創造活動。企業 因而將部分工作委外處理,這屬於現代商業的哪一種特質? With the development of the global market, most companies cannot afford all value creation activities. As a result, companies outsource part of their work. Which one is the characteristic of such modern business?
- (A) 專業分工 Specialization
- (B) 資本化 Capitalization
- (C) 網路化 Networking
- (D) 多角化 Diversification

- 8. 一些合夥企業選擇轉為私人有限公司有哪些以下的考量? What are the reasons for some partnerships to incorporate into a private limited company?
- 生意的延續性 Business succession
- II 籌集更多資金 Raising more funds
- III 自由轉讓股權 Transfer stocks freely
- IV 承擔有限債務責任 Limited liability
- (A) I, II, III
- (B) I, II, IV
- (C) I, III, IV
- (D) II, III, IV
- 9. 台灣某鄉鎮盛產金鑽鳳梨,某農民將鳳梨製成鳳梨酥委託禮品店銷售,請問 此農民創造財富的活動,屬於何種生產? A Taiwanese town is rich in growing golden diamond pineapples. With these pineapples, a farmer made into pineapple cakes for sale at a gift shop. What do you called this kind of wealth creation activity?
- (A) 原始生產 Primary production (B) 效用生產 Utility production
- (C) 工業生產 Industrial production (D) 勞務生產 Labor production
- 10. 下列哪些稅務是由商家繳納,但是最終是轉嫁給消費者? Which of the following taxes are paid by merchants, but ultimately passed on to consumers? I 個人所得稅 Personal income tax II 消費稅 Goods and service tax III 公司稅 Corporate tax IV 關稅 Customs duty
- (A) I, IV
- (B) III, IV
- (C) I, II
- (D) II, IV
- 11. 某洗髮精公司推出髮香、清新、亮麗及烏黑等四種品牌,分別具有特定的品 牌形象,以吸引不同的偏好族群,這是屬於哪一種目標市場的選擇策略?A company launched four different brands of shampoo: fragrance, fresh, bright and black, each with a specific brand image to attract different preference groups. What target market selection strategy is this?
- (A) 集中式行銷 Concentrated Marketing
- (B) 個人化行銷 Personalization Marketing
- (C) 大眾行銷 Mass marketing
- (D) 差異化行銷 Differentiated marketing

- 12. 王大衛在 2021 年 6 月 21 日收到一張港灣銀行 RM6,500 的支票,簽發日期是同年的 6 月 10 日。以下關於支票付款的敘述,哪一項是正確的? David Wang received a cheque for RM6,500 from Harbour Bank on June 21, 2021, the date of issue was on June 10 of the same year. Which of the following statements about payment by cheque is correct?
- (A) 這是一張過期支票 It's an expired cheque
- (B) 支票有效期至 2021 年 12 月 10 日 The cheque is valid until December 10, 2021
- (C) 王大衛是發票人 David Wang is the issuer
- (D) 受票銀行的往來戶口至少有 RM6,500 存款 There is a minimum RM6,500 deposit in the current account of the receiving bank
- 13. 下列哪一項與上市公司籌措資金的方式無關? Which of the following is irrelevant or unrelated to how listed companies raise their funds?
- (A) 銷售期貨 Sale of futures
- (B) 發行股票 Issue shares
- (C) 發行公司債 Issuance of corporate bonds
- (D) 發行附加股 Issuance of rights issue
- 14. 以下哪些是航空運輸的特色? Which of the following are the characteristics of air transport?
- I 減低貨物運送的損壞 Reduce the damage of cargo transportation
- II 能靈活安排航線 Able to arrange routes flexibly
- III 運送速度快 Fast delivery
- IV 運費較便宜 Cheaper transportation
- (A) I, II
- (B) I, III
- (C) II, IV
- (D) III, IV
- 15. 以下何者是造成"張三與李四合夥企業"解散的可能原因? Which of the following is the possible cause of the dissolution of the "Zhang San and Li Si Partnership"?
- (A) 李四退出由他的兒子代替 Li Si retired and replaced by his son
- (B) 李四提取部分資金 Li Si withdraws part of the funds
- (C) 張三注入資金 Zhang San increased the funds
- (D) 沒有委任審計員審核帳目 Did not appoint an auditor to review the accounts

- 16. Shopee 是屬於下列哪一種型態的企業。Which of the following types of business is Shopee belongs to?
- (A) Click
- (B) Brick
- (C) Brick and Click
- (D) 以上皆非 None of above
- 17. 李先生計畫加入一家以特許加盟連鎖方式經營的快餐店。以下有關李先生的經營敘述,哪些是正確的? Mr. Li plans to participate as a franchisee of a fast food restaurant chain. Which of the following statements about Mr. Li's business are correct?
- I 李先生不具有經營自主權 Mr. Li does not have operational autonomy
- II 授權公司賣給李先生的飲食材料費較貴 The food materials that the Licensing company sells to Mr. Li are more expensive
- III 李先生必須支付加盟費以取得控制權 Mr. Li must pay franchise fee to gain control
- IV 商店的內外設計與裝潢與其他加盟店相同 The interior and exterior design and decoration of the store are the same as other franchised stores
- (A) I, II
- (B) I, II, IV
- (C) I, II, III
- (D) II, III, IV
- 18. 成功落實企業社會責任的最終力量來自哪裡? Where does the ultimate force come from for the successful implementation of corporate social responsibility?
- (A) 消費者對商家的信任 Consumer trust in merchants
- (B) 企業決策者的道德修養 Moral cultivation of enterprise decision makers
- (C) 員工的訴求 Employees' demands
- (D) 法律與法規 Laws and regulations
- 19. 阿明懷疑他的主管偷竊公司的基金作為個人使用,但阿明卻選擇視而不見。對於阿明的行為,以下哪一項描述是合適的? Amin suspected that his supervisor had stolen the company's funds for personal use, but Amin chose to ignore it. Regarding Amin's behavior, which of the following descriptions is appropriate?
- (A) 合法與符合倫理 Legal and ethical
- (B) 不合法但符合倫理 Illegal but ethical
- (C) 合法但不符合倫理 Legal but not ethical
- (D) 不合法且不符合倫理 Illegal and unethical_

- 20. 吳先生想要自行創業,但他既缺乏商業經營的知識,又想降低風險,並想擁 有完整的決策管理自主權,則下列何種連鎖型態最符合他的需求?Mr. Wu wants to start his own business, but he lacks the knowledge of business management. At the same time, he wants to reduce risks, yet with decision-making and management autonomy. Which of the following chain types best meets his needs?
- (A) 委託加盟 License Chain
- (B) 自願加盟 Voluntary Chain
- (C) 特許加盟 Franchise Chain
 - (D) 直營連鎖 Regular chain
- 21. 以下哪些敘述與產地證明書有關? Which of the following statements is relevant to certificates of origin?
- I 作為進口商享有優惠關稅之憑證 As evidence of preferential tariff for importers
- II 避免進口受限制國家的產品 Avoid importing products from restricted countries
- III 進口商索賠的依據 Basis for the importer's claim for compensation
- IV 產品品質的證明 Proof of product quality
- (A) I, II
- (B) I, IV
- (C) II, III
- (D) III, IV
- 22. 張先生在 WW 工業區開設製鞋廠,他為當地居民提供了就業機會。張先生 具有哪些方面的企業家才能? Mr. Zhang opened a shoe factory in the WW industrial area, provides employment opportunities for local residents. What kind of entrepreneurial ability does Mr. Zhang have?

I 承擔風險 Risk taking

II 管理能力 Management ability

III 創業精神 Entrepreneurship IV 資金雄厚 Abundant financial resources

- (A) I, II, III
- (B) I, II, IV
- (C) I, III, IV
- (D) II, III, IV
- 23. 下列對於「利害關係人」(stakeholders)的敘述何者為非。Which of the following statements about the 'stakeholders' is incorrect?
- (A) 利害關係人的需求往往是一致的 The needs of the stakeholders are often the same
- (B) 利害關係人指的是本身權益受到組織政策或行動影響者 A stakeholder is someone's rights and interests are affected by an organization's policies or actions
- (C) 政府機構也是屬於企業的利害關係人 Government agencies are also stakeholders of enterprises
- (D) 企業必須設定滿足不同利害關係人的優先順序 Companies must set priorities to satisfy different stakeholders

24.	以下哪些是中小型企業的經營趨勢?\	Which	of the following	are the operating
tren	ds of small and medium-sized enterprise	s?		

I 產品品牌化 Product branding II 憑經驗管理 Managing by experience

III 價值創新 Value innovation IV 人工作業 Manual operation

(A) I, II

(B) I, IV

(C) I, III

(D) III, IV

25. 張美麗是某公司的財務主管,她目前正針對公司現有的現金及有價證券、應收帳款與存貨量的多寡等進行盤點與瞭解,請問她最有可能正在進行何種財務管理的工作?Zhang Meili is the chief financial officer of a company. She is currently taking inventory of the company's cash in hand, securities, and accounts receivable. What kind of financial management is she performing?

(A) 財務規劃 Financial planning

(B) 財務控制 Financial Control

(C) 營運資產管理 Working capital management

(D) 資金籌措 Financing

26. 有限公司的"有限"是指下列哪一項? What is the "limited" in a limited company referring to?

(A) 投資額 Capital investment

(B) 股東人 Shareholder

(C) 利潤分享 Profit share

(D) 債務責任 Liability

27. 以下哪種成本不屬於固定成本? Which of the following costs is not a fixed cost?

- (A) 間接勞工成本 Indirect labor costs
- (B) 廠房成本 Plant cost
- (C) 原物料成本 Raw material cost
- (D) 機器設備成本 Equipment cost

28. 為什麼投資者購買單位信託的風險比股票小? Why are unit trusts less risky than shares for investors?

I 費用低 Low cost

II 流動性高 High liquidity

III 專業管理 Managerial expertise

IV 多元化投資 Diversified investment

(A) I, II

(B) I, III

(C) II, IV

(D) III, IV

- 29. ABC 公司將實價 RM15 的產品,定價為 RM14.90, ABC 公司是採用什麼樣 的定價策略? ABC company priced the product with the actual price of RM15 at RM 14.90. What kind of pricing strategy did ABC Company adopt?
- (A) 低價格 Low pricing
- (B) 高價格 High pricing
- (C) 促銷定價 Promotional Pricing (D) 心理定價 Psychological pricing
- 30. 公司銷貨收入 RM200,000,毛利率 40%,期末存貨 RM10,000,期初存貨 RM30,000,則存貨週轉率為何? Sales revenue RM200,000, gross margin 40%, ending inventory RM10,000, beginning inventory RM30,000. What is the inventory turnover?
- (A) 4 次 4 times (B) 5 次 5 times (C) 6 次 6 times (D) 7 次 7 times
- 31. 若政府有意扶植國內弱小產業的發展,使其有能力對抗國際性大廠的競爭, 此時政府可利用下列何種方式達成此目的。If a government intends to support the development of weak domestic industries so as to enable them to compete against large international companies, it can do so in the following ways:
- (A) 降低進口關稅 Lower import tariffs
- (B) 取消對進口產品的配額限制 Remove quota restrictions on imported products
- (C) 對國內廠商進行補貼 Subsidies to domestic manufacturers
- (D) 以上皆非 None of above
- 32. "產品售價較高而銷量低,企業卻仍必須投入研發及教育消費者的費用",這 是屬於產品生命週期的哪個時期? At what point in the product life cycle does the company have to invest in R&D and consumer education while selling a product at a higher price and a low volume?
- (A) 導入期 Introduction
- (B) 成長期 Growth
- (C) 成熟期 Maturity
- (D) 衰退期 Decline

- 33. 以下對於社會責任的觀點的描述,何者是正確的? Which of the following views of social responsibility is correct?
- (A) 具有社會責任的廠商僅極大化股東利潤 Socially responsible firms only maximize shareholder profits
- (B) 具有社會責任的廠商會極大化股東利潤 Socially responsible firms maximize shareholder profits
- (C) 具有社會責任的廠商會提供貨真價實的產品與服務以滿足消費者 Socially responsible firms provide genuine products and services to satisfy consumers (D) B and C
- 34. 專業物流中心的主要活動是什麼? What is the main activity of a specialized logistics center?
- (A) 定價與零售 Pricing and retail
- (B) 運輸與倉儲 Transporting and storage
- (C) 促銷與廣告 Promoting and Advertising
- (D) 保險與保鮮 Insurance and preservation
- 35. 下列何者不是企業進行規劃的目的? Which of the following is not the purpose of enterprise planning?
- (A) 協助經理人從事控制活動 Assists managers in controlling activities
- (B) 使管理者與組織成員了解未來發展方向 Enables managers and organization members to understand the direction of future development
- (C) 排除長期的風險 Eliminates long-term risks
- (D) 有助於消除計畫中無效率與浪費行動,使計畫更為確實可行 Helps eliminate inefficiencies and wasteful actions and makes plans more realistic

- 36. 某科技創業家給新創人士的建議:「若創業團隊成員的同質性太高,每次討 論時意見都相同,就無法全面思考,容易評估錯誤」,這代表企業未來會面臨何 種創業風險? A technology entrepreneur gave advice to new entrepreneurs: "If the homogeneity of entrepreneurial team members is too high and have same opinion every time they discuss, they won't be able to think comprehensively and are prone to make mistakes." What kind of entrepreneurial risks will the enterprise face in the future?
- (A) 財務風險 Financial risk (B) 經營風險 Operating Risk
- (C) 合夥風險 Partnership risk (D) 法律風險 Legal risk
- 37. 某主管未經任職公司許可,擅自將服務公司的技術資料下載到個人的儲存裝 置,並在後來跳槽至競爭對手處服務,此舉違反了下列何種法律?

A supervisor downloads the technical data of the company to his personal storage device without the permission of the company he works for, and later quits his job to work for a competitor. Which of the following laws did he violate?

- (A) 營業秘密法 Trade Secret act (B) 公平交易法 Fair Trade act
- (C) 商標法 Trademark act
- (D) 消費者保護法 Consumer protection act
- 38. 下列哪個步驟不是 SWOT 分析? Which of the following steps is not SWOT analysis?
- (A) 分析外在環境 Analyze environment
- (B) 確認組織當前目標與策略 Identify organization's current goals and strategies
- (C) 界定優勢與劣勢 Define strengths and weaknesses
- (D) 界定機會與威脅 Define opportunities and threats
- 39. 吳小姐打算用 RM 3,000 投資,年利率為 8%,存放 5年。每年以複利計算, 5年後,她可以取回多少錢? Miss Wu plans to invest RM 3,000 with an annual interest rate of 8% for five years. How much will she get back after 5 years, at compound interest every year?
- (A) RM 4,408
- (B) RM3,240
- (C) RM 16,200
- (D) RM56,687

- 40. 下列哪一項策略選擇是指企業設法以內部擴張,增加營業收入與雇用更多員工等來達成組織成長的目的? Which of the following strategic choices is an attempt to achieve organizational growth by expanding internally, increasing revenue, hiring more employees, etc.?
- (A) 直接擴張 Business expansion
- (B) 多角化經營 Diversification
- (C) 企業併購 Mergers and acquisitions
- (D) 垂直整合 Vertical integration
- 41. 以下哪些是提單在國際貿易的用途? Which of the following are the purposes of bill of lading in international trade?
- I 作為物權的憑證 Document of title to the goods
- II 運輸合約之證明 Proof of transport contract
- III 核定產品原產地的單據 Certificate of origin
- IV 說明貨物包裝細節的清單 A list showing packing details of the goods
- (A) I, II (B) I, IV (C) II, III (D) III, IV
- 42. 以下哪一項有關中間商的敘述是正確的? Which of the following statements about middleman is true?
- (A) 零售商專為製造商分批發售貨品 Retailers sell goods in batches for manufacturers
- (B) 貨物價格隨著中間商增加而提高 The price of goods goes up with the increase of middlemen
- (C) 中間商生產間分銷貨品給消費者 Middlemen distribute goods to consumers between producers
- (D) 代理商擁有貨品擁有權但只賺佣金 The agent owns the goods but only earns commission

- 43. 某醫院的部門可分為醫療、檢驗、藥品、會計、研究等部門,這個例子是屬 於何種部門化的類型? The departments of a hospital can be divided into medical, laboratory, pharmaceutical, accounting, research, etc. What type of departmentalization is this?
- (A) 功能別部門化 Functional departmentalization
- (B) 產品別部門化 Product departmentalization
- (C) 顧客別部門化 Customer departmentalization
- (D) 流程別部門化 Process departmentalization
- 44. 某公司預定進行一項長期投資的融資專案,其償還期間預計為 15 年,則該 公司最不適合以下列何種方式籌措所需之資金? If a company intends to finance a long-term investment project with a repayment period of 15 years, what is the most inappropriate way for the company to raise the required funds?
- (A) 信用貸款 Credit loans
- (B) 可轉換公司債 Convertible loan shares
- (C) 保留盈餘 Retained Profit (D) 特別股 Preferred shares
- 45. 某網紅作家從第一部作品開始,就依靠寫作出版的版稅收入,榮獲近年來作 家收入榜的前十名。請問該網紅是屬於何種創業類別? An online celebrity has become one of the top 10 earners in recent years, totally relying on publication since the first book. What kind of entrepreneurial category does the -online celebrity belongs to-?
- (A) 業務行銷類 Business marketing (B) 資訊服務類 Information Service
- (C) 專業諮詢類 Professional consulting (D)創意服務類 Creative service

- 46. 在商業組織中,有一些因素直接会影響個人的自願行為和績效。以下哪項是正確的? In a business organization, there are factors which directly influence voluntary individual behavior and performance. Which of the following is correct?
- (A) 動機因素,能力,角色感知和情境因素 Motivation, ability, role perception and situational factors
- (B) 價值觀,能力,角色感知和情境因素 Values, ability, role perception and situational factors
- (C) 動機因素,情緒,角色感知和情境因素 Motivation, emotions, role perception and situational factors
- (D) 動機因素,能力,態度和情境因素 Motivation, ability, attitudes and situational factors
- E. 動機因素,能力,角色感知和壓力因素 Motivation, ability, role perception and stress factors
- 47. 員工的情商可以顯著提高個人、團隊和組織效率。 情商的含義是什麼? Employee's emotional intelligence can significantly improve individual, team, and organizational effectiveness. What is the meaning of emotional intelligence?
- (A) 公司必須定期對所有員工進行培訓,以糾正他們的感受和情緒,使員工做正確的事情來提高組織效率 The Company must provide training to all its employees on regular basis to correct their feelings and emotions, so that employees do the right things to improve the organizational effectiveness
- (B) 經理能夠勸導員工的感受和情緒,並利用這些資訊來指導員工的思想和行動 The manger's ability to counsel his employees' feelings and emotions, to use this information to guide them on their thinking and actions
- (C) 員工能夠告誡自己和他人的感受和情緒的能力,会區分他們,並利用這些信息來指導自己和他人的思想和行為 Employees' ability to monitor their own and others' feelings and emotions, to differentiate between feelings and emotions, and to use this information to guide their own and others' thinking and actions
- (D) 公司必須為所有員工提供良好的薪酬福利,使員工有動力在短時間內提高組織效率,實現高盈利能力 The company must provide good salaries and benefits to all employees, so that the employees are motivated to improve the organizational effectiveness for high profitability within a short time

- 48. 大多數發生在商業組織中的危機涉及以下各方有關因素: Most crises that happened to business organizations involved the following parties:
- I. 組織內的人为因素 Human involvement within the organizations
- II. 組織外的惡棍因素 A villain outside the organization
- III. 組織外的無辜人員因素 Innocent persons outside the organization
- IV. 天氣或自然災害因素 Weather or natural disaster
- V. 政治局勢因素 Political situation
- (A) I, II, III, IV, V.
- (B) I, III, IV, V.
- (C) II, III, IV, V.
- (D) I, II, III, V.
- (E) I, II, III, IV.
- 49. 為了使合同在法庭上具有可執行性,所需的基本要素是: In order for a contract to be enforceable in a court of law, the basic elements required are:
- (A) 卖方要價,买方接受,合法性,貨物價格,確定性,法定資格 Offer, acceptance, legality, consideration (price), certainty, capacity
- (B) 卖方要價,买方接受、有意向建立法律關係,無過錯,法定資格 Offer, acceptance, intention to create legal relations, no mistake, capacity
- (C) 有意圖建立法律關係,時間,貨物價格,確定性,法定資格 Intention to create legal relations, time, consideration (price), certainty, capacity
- (D) 卖方要價,买方接受,18 歲以上,貨物價格,確定性,法定資格 Offer, acceptance, above 18 years old, consideration (price), certainty, capacity
- (E) 卖方要價,买方接受,有意圖建立法律關係,貨物價格,確定性,法定資格 Offer, acceptance, intention to create legal relations, consideration (price), certainty, capacity

- 50. 貨物銷售合同是指在銷售時, 當賣方将貨物的擁有權轉移給買方。在這種情況下,必須有: A contract of sale of goods refers to when a sale occurs, the ownership or property in goods passes to the buyer. In this case, there must be:
- (A) 貨物,價格,轉讓貨物的擁有權,運輸 Goods, price, transfer of property, transportation
- (B) 貨物,價格,轉讓貨物的擁有權 Goods, price, transfer of property
- (C) 貨物,價格,有意圖的購買和出售,轉讓貨物的擁有權 Goods, price, intention to buy and sell, transfer of property
- (D) 貨物、價格、貨物出售不可退換貨 Goods, price, goods sold non-returnable
- (E) 買方檢查貨物是否正確,價格,轉讓貨物的擁有權 Buyer check the goods properly, price, transfer of property