

関西学院大学大学院 経営戦略研究科

博士課程先端マネジメント専攻

2011年度 秋学期入学試験

## 外国語（英語）問題

(注意事項)

- 監督者から試験開始の指示があるまで、問題用紙の内容は見ないでください。
- 試験場においては、すべて監督者の指示に従ってください。
- 机の上には筆記用具、受験票、時計のほかは置かないでください。  
それら以外の物はカバンに入れ、床の上に置いてください。
- 筆記用具および時計は、計算機能や翻訳機能などを組み込んだ物の使用は認めません。時計のアラームは解除し、携帯電話等は電源を切ってください。
- 不正行為者は試験を無効とします。

<この問いの解答を別紙の解答用紙に記入しなさい。>

1. 次の文章を和訳しなさい。

With but one important exception—software development costs—practically all intangible investments are expensed as incurred in financial reports. The costs of developing software products beyond the stage of technological feasibility (usually determined by the existence of a working model; that is, successful alpha or beta tests) have to be capitalized—namely, considered an asset—and amortized according to the expected useful life of the software products. In 1998 the American Institute of Certified Public Accountants issued a statement of position extending the capitalization of software development costs (beyond technological feasibility) to products intended for internal use. The justification for the software exception to the general rule of expensing intangibles appears to be that software projects are generally well defined (separable), they are of relatively short duration (compared, say, with drug development), and their benefits can in most cases be directly attributed to the investments. Such separability of projects and identifiability of benefits is missing, argue accountants, from most other intangibles.

In reality, however, even this limited requirement to capitalize software development costs is ignored by many software companies, including the industry leaders, Microsoft and Oracle. These and other firms routinely expense all software development costs. Undoubtedly, financial analysts' skepticism of the capitalization of intangibles strongly drives the expensing decision of many successful software companies. The drag on future earnings due to the amortization of capitalized software and, in extreme cases, the need to write off software capital that is no longer commercially viable are additional deterrents to following the FASB's software capitalization requirement.

Whether capitalized (infrequently) or expensed (the general rule), R&D expenditures are at least reported separately (a line item) in companies' financial statements. This is not the case for most other intangible investments. In general, no information is provided in financial reports on firms' expenditures regarding employee training, brand enhancement, information technology investment, or other intangibles. Thus companies provide the general public with detailed information on investment in tangible and financial assets but no information on intangible investment (except for R&D). This results in an almost complete lack of transparency concerning intangibles. With few exceptions this situation prevails worldwide.

The distinction between the measurement issues concerning intangibles (for example, whether they should be recognized as assets or expensed) and the disclosure of substantive information about intangibles is often lost in the public debate. Too often one hears that it is impossible to value intangibles and that therefore, no change should be made in current corporate disclosures. This argument reflects the confusion of the measurement and disclosure issues. The difficulties in valuing intangibles—a measurement issue—should not preclude the disclosure in footnotes to financial reports or by other means of factual, important information, such as on investment in information technology, employee training, customer acquisitions costs, and Internet activities.

Source: Barush Lev (2001) Intangibles – Management, Measurement, and Reporting

注) American Institute of Certified Public Accountants 米国公認会計士協会  
FASB 米国財務会計基準審議会

## 問題 2

Workers in a wide variety of jobs are rewarded for their effort based on observed measures of performance. The intuitive logic for performance-based compensation is to motivate individuals to increase their efforts and the output of their labor. Some recent evidence suggests that payment for performance can indeed increase performance. For example, Lazear (2000) showed that a large company that, under new management, moved from hourly wages to piece rate pay, increased productivity by a dramatic 44 percent.

The utilization of performance-based incentives can be observed not only in businesses, but also in other areas, such as sports. Soccer federations, for example, offered rich rewards for success in the World Cup 2002, with bonuses rising progressively by each round, including an extra bonus for winning the title. Bonuses paid by national soccer federations have increased dramatically over the past years, with the richest countries paying out millions of dollars for success and even poor nations catching up with substantial monetary incentives (Slam! Sports, May 14, 2002). While the ratcheting up of rewards seems to be premised on the belief that doing so will improve performance, it does not provide positive evidence that magnifying the rewards in this fashion actually has the intended effect.

【The expectation that people will improve their performance when given high performance contingent incentives rests on two subsidiary assumptions: (1) that increasing performance contingent incentives will increase motivation and effort, and (2) that this increase in motivation and effort will result in improved performance.

The first assumption, that transitory performance-based increase in pay is increasing motivation and effort, is generally accepted, although there are some notable exceptions. Gneezy and Rustichini (2000a), for example, have documented situations, both in laboratory and field experiments, in which people who were not paid at all exerted greater effort than those who were paid a small amount. In one of their experiments, students who were collecting donations door-to-door actually visited fewer houses and collected less money when they were paid a small commission. Paying a small amount in such situations seems to risk squelching intrinsic motivation, and, if the amount of pay is not sufficient to compensate for the decline in intrinsic motivation, motivation and effort can decline.

Another situation in which effort may not respond in the expected fashion to a change in transitory wages is when workers have an earnings target that they apply narrowly. For example, Colin Camerer and coauthors (1997) found that New York City cab drivers quit early on days when their hourly earnings were high and worked longer hours when their earnings were low. They speculated that the cab drivers may have had a daily earnings target, beyond which their motivation to continue working dropped off.

Although there appear to be reasons to question the generality of the first assumption regarding the positive relationship between effort and pay, our focus in this paper is on the second assumption. The experiments we report, therefore, address the question of whether

increased effort necessarily leads to improved performance. Providing subjects with different levels of incentives, including ones that were very high relative to their normal income, we examine whether, across different tasks, an increase in contingent pay leads to an improvement or decline in performance.】

Source: Ariely, Gneezy and Lowenstein (2005) “Large Stakes and Big mistakes” Federal Reserve Bank of Boston Working Paper No. 05-11

これはある論文のIntroduction です。【】内を和訳しなさい。

関西学院大学大学院 経営戦略研究科

博士課程先端マネジメント専攻

2011年度 秋学期入学試験

専門論文 問題  
(マーケティング分野)

(注意事項)

- 監督者から試験開始の指示があるまで、問題用紙の内容は見ないでください。
- 試験場においては、すべて監督者の指示に従ってください。
- 机の上には筆記用具、受験票、時計のほかは置かないでください。  
それら以外の物はカバンに入れ、床の上に置いてください。
- 筆記用具および時計は、計算機能や翻訳機能などを組み込んだ物の使用は認めません。時計のアラームは解除し、携帯電話等は電源を切ってください。
- 不正行為者は試験を無効とします。

<この問いの解答を別紙の解答用紙に記入しなさい。>

下記の3問から2問を選択し、簡潔に回答しなさい。

- 第1問 マーケティング戦略としての製品差別化と市場細分化の関係を説明しなさい。
- 第2問 探索財、経験財、そして信頼財の意味を説明し、信頼財の提供者に必要となるプロモーション戦略の特質について説明しなさい。
- 第3問 CSR (corporate social responsibility) と BOP (base of the pyramid) 概念との関係について説明しなさい。

**Kwansei Gakuin University**  
**Institute of Business and Accounting**  
**Graduate Department of Advanced Management (Ph.D.)**

**Entrance Examination**  
**Fall Semester Entry 2011**

**Essay in Academic**  
**Discipline**  
**( Management )**

Notes:

- Please do not look at the contents of the examination paper until the examination is started by the supervisor.
- Please complete all answers in English.
- Please follow the directions of the supervisor in all respects within the examination room.
- Nothing but writing implements, examination slip , and a watch may be placed on the desk. You are not permitted to use either writing implements or a watch that incorporate calculation or translation functions. Cancel the alarm function of your watch, and swatch off your cell phone completely.
- Cheating in the examination will result in disqualification.

< Please write your answers for these questions in the attached papers. >

Please answer one of the following two questions.

1. Compare and contrast how the Industrial Organization Economics (IOE) approach, most often described as Porter's five forces model, and Resource Based View (RBV) or organizational capabilities approach consider how firms develop a competitive advantage? Be sure to define what you mean by a "competitive advantage" and to give what you think are the key implications for scholars doing management research of each approach.
2. Organizations have been relentless in their need to increase efficiency and effectiveness. Pick two of the following theoretical schools of management ("Scientific Management Theories", "Administrative Management Theories", "Behavioral Management Theories", "Management Science Theories" and "Organizational Environment Theories") and describe how each school of thought defined organizational efficiency and effectiveness. Based on your own knowledge how would you define organizational efficiency and effectiveness?

関西学院大学大学院 経営戦略研究科

博士課程先端マネジメント専攻

2011年度 秋学期入学試験

専門論文 問題  
(行政経営分野)

(注意事項)

- 監督者から試験開始の指示があるまで、問題用紙の内容は見ないでください。
- 試験場においては、すべて監督者の指示に従ってください。
- 机の上には筆記用具、受験票、時計のほかは置かないでください。  
それら以外の物はカバンに入れ、床の上に置いてください。
- 筆記用具および時計は、計算機能や翻訳機能などを組み込んだ物の使用は認めません。時計のアラームは解除し、携帯電話等は電源を切ってください。
- 不正行為者は試験を無効とします。

<この問いの解答を別紙の解答用紙に記入しなさい。>

問題 指定管理者制度の現状と課題、および、その解決策に関して、次の問いに答えなさい。(100点満点)

問1 多くの地方自治体でその期間が3年とされていることについて (20点)

問2 募集に際して複数の応募がなかなか得られないことについて (20点)

問3 募集に際して、総合評価方式(見積金額の低い業者等ほど高得点になる採点を意味する)が採用され、しかも、その予定価格については適正な積算が行われてないことについて (20点)

問4 指定管理者による管理の状況が、十分に住民等に情報開示されていないことについて (20点)

問5 地方自治体の外郭団体が、指定管理者としてたびたび選定されていることについて (20点)