

九州情報大学大学院

経営情報学研究科

経営情報学専攻（博士前期課程）

2026 年度（令和 8 年度）入学試験
春期募集

外国語（英語）問題

2 問のうち 1 問を選び、解答用紙に解答しなさい。

※英和辞典を使用しても良い。但し、紙の辞書に限る。

解答時間

60 分間

第1問 次の英文を日本語に訳しなさい。

Konami has acquired varying interests in subsidiaries during the periods presented. Konami has used the purchase method of accounting for all such acquisitions and, accordingly, has allocated the purchase price based on the estimated fair value of net assets of the acquired companies. Such companies have been included in the accompanying consolidated financial statements since the dates of acquisition.

(a) Konami Olympic Sports Club

In February 2002, Konami acquired 82.17% of the issued and outstanding shares of Daiei Olympic Sports Club, Inc., a non-public health and fitness club operator in Japan and a subsidiary of The Daiei Inc., for the total cash consideration of ¥3,604 million (\$27,047 thousand) including direct acquisition costs. The acquired company was then renamed Konami Olympic Sports Club Corporation ("Konami Olympic"). The acquisition of Konami Olympic was made for the purpose of expanding the health and fitness club operation of Konami Sports discussed in (b) below.

Konami used the purchase method of accounting to account for the acquisition of Konami Olympic, and accordingly, the purchase price has been allocated to the tangible and intangible net assets of Konami Olympic based on the estimated fair value of such net assets. The allocation of the purchase price is based on analyses and valuations that are currently being finalized given that the acquisition occurred near Konami and its subsidiaries' fiscal year end.

出典：朝日監査法人編『英文財務諸表の実務〔第6版〕日米会計基準の比較と作成方法』
(中央経済社, 2003年)

第2問 次の英文を日本語に訳しなさい。

In recent years, the concept of digital transformation (DT) has gained significant attention across various sectors due to its profound impact on operational processes, business models and market structures. DT refers to integrating digital technology into all business areas, fundamentally changing how organizations operate and deliver customer value. Similarly, DT can meet the needs of the United Nations Sustainable Development Goals (SDGs) by 2030. In the age of digital revolution, DT is a new way of doing business using digital technologies, such as robotics, cloud, social and mobile computing and analytics, leading to significant advances in consumer experiences and operational capabilities. DT has encouraged new business models that have disrupted global marketplaces and businesses. As a result, traditional businesses have been shattered by the shock waves of DT, resulting from the entry of digitally savvy firms. For instance, LinkedIn is the world's most popular online social networking site for job seekers. Amazon, the world's largest bookseller, is a software company. Google is the world's largest online pure-play advertising company.

出典：Qadri, U. A., Ghani, M. B. A., Abbas, U., & Kashif, A. R. (2025). Digital technologies and social sustainability in the digital transformation age: a systematic analysis and research agenda. *International Journal of Ethics and Systems*, 41(1), 142-169.

※ 本文中の引用文献は省略している。

外国語解答用紙

九州情報大学 大学院

令和8年2月10日

入試 区分	社会人 一般 外国人留学生	フリガナ	
受験 番号	: : : : : : : : : : : :	氏 名	

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