



試題編號 Question No.													
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每題另起新頁作答。
Start each question on a new page.

1.c) The nominal partner is Queenie. She has more power to ~~make~~ determine

b) A nominal partner ~~can~~ has involvement in the operations and contribute capital.

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a) Technical skills, interpersonal skills and conceptual skills.
 To be a general manager, he should understand the operations of computer so he should have technical skills. Second, he should have power to control his employees. Third, he needs to have a clear mind to of electronic product to design the way.

b) To know the requirement of public.
 To set a price of the product.

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a(i) Account receivable

(ii) return outwards.

(iii) salaries.

b(i) salaries

(ii) Account receivable.

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a)

The down payment

$$3000\ 000 \times 30\%$$

$$= \$9000\ 000$$

amount ~~money~~ for saving money

$$9000\ 000 \div 3$$

$$= \$3000\ 000$$

He has to deposit today:
\$3000

b) I would advise him to invest in government bonds. Although its return is lower than ordinary shares, its risk is lower. To get married and buy a flat after 3 years, it is a short time. If Tom loses, he will not get married and buy a flat. Therefore he should take lower risk to persevere his life.

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Start each question on a new page.

a)

Mike

The statement of financial position as at 31 December 2013

	Dr	Cr
Furniture and fixtures	63,000	
Inventory	7,000	
Accounts payable		15,000
Accounts receivable	27,000	
Bank loan		22,000
Bank overdraft	11,000	
Rental deposit	20,000	
Net profit for the year		38,000
Capital, 1 January 2013		82,000
	<u>128,000</u>	<u>128,000</u>

b) If he does that, he will lose many customers. Because he gives some harmful products to his customer, it proves that he is a bad businessman as he doesn't care other lives so the customer will not trust him and enjoy his product anymore. Second, it may be an illegal action because he gives some harmful things to others. The government will block his business and intercate him.

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Sunshine Department Store

Income Statement for the year ended 31 December 2013

Sales		269000
Less: Return inwards		<u>20000</u>
		261000
Add: Opening inventory		8000
Less: Cost of goods sold		
	Closing inventory	60000
Add: Purchases		120000
	Carriage inwards	<u>9000</u>
		<u>189000</u>
Gross Profit		157000
Less Sundry expenses		<u>30000</u>
Net Profit		127000

ii) do the right thing.

iii) Ellen may disagree the way of David.
Take more ~~expense~~ expenses.

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Comments

The candidate demonstrated elementary knowledge and understanding of business and accounting concepts and was able to apply this knowledge in identifying business problems in routine situations.

In Question 1, the nominal partner was not correctly identified and his contributions to the partnership were not correctly mentioned. In Question 2, technical skills instead of conceptual skills were identified. The pricing function of a marketing department was listed. In Question 3, the candidate failed to identify the day books and ledger accounts as required. In Question 4, the amount of deposit was wrongly calculated. However, the choice of investment in government bonds was recommended and the level of risk involved was mentioned. In Question 5, the statement of financial position was wrongly presented in the form of a trial balance. In the short case, the problem of losing customers was mentioned and the supplier was given as another stakeholder.

The candidate was able to use business terminology to explain simple factual information. This piece of work is of Level 1 in the HKDSE reporting scale.

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Machine

2011	\$	2011	\$
3/12 Bal b/d	23600	3/12 Depreciation	23600
2012		2012	
3/12 Bal b/d	60700	1/1 Bal b/d	23600
		3/12 Depreciation	23600
		3/12 Reduce price	13500
	60700		60700
2013		2013	
30/12	86000	1/1 Bal b/d	60700
		30/6 Depreciation	11800
		30/6 Reduce price	13500
	<u>86000</u>		<u>86000</u>

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每題另起新頁作答。
Start each question on a new page.

Journal entries of the machine

	Dr	Cr
2013		
Purchase		24000
Residual value	4000	
Depreciation	8600	
Compensation from Insurance company	<u>21000</u>	
	<u>33600</u>	<u>24000</u>

$$\text{Loss on disposal} = \$33600 - 24000 = \$9600$$

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(a) variable cost

(b) fixed cost

(c) variable cost

(d) fixed cost

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Start each question on a new page.

$$(a) \quad DVDs : \frac{150}{34+34.4} = 2.33$$

$$Dancer kit : \frac{600}{125+172} = 2.02$$

$$(b) \quad \frac{600}{112+200} = 1.92$$

$$1.92 \times 6250 \text{ \$}600$$

$$= \$7211538$$

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(a) Abby = \$66000
Pobby = \$93000

(b)

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Income statement for the year ended 31 December 2013

	\$	\$
Sales		115200
Less: Cost of goods sold		69120
Add Opening Inventory	75000	
Less closing inventory	65000	
Less Expenses		
Advertising expenses	8000	
Rental Expenses	37200	
salaries	144000	
Trade payable	32000	(221200)

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(b) It is not clear to analysis that there have not a clear among. It just included a ratio.

Thus, ratio cannot shows the all financial amount of the company as the number of amount will be different.

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Start each question on a new page.

(c) $\$110000 - (\$180000 \times 77\%)$
 $= -\$16000$
 \therefore under-absorption

(b) Firstly, company are more advised to predict the job that contain profit or loss. Thus, predetermined overhead rate is more commonly used to calculate predicting the profit or loss.

(c)	Department A	Department B
	$\$190000 + (65600) / 190000$	$\$(30000 + 42400) / 70000$
	$= 7.46$	$= 6.49$
	The plant wide production overhead absorption rate:	
	$7.46 + 6.49$	
	$= 14.0$	

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$$(d) \text{ Job \#103} = 1000 \times 7.46 + 6.49 \times 3000 = \$26917$$

$$\text{Job \#104} = 3300 \times 7.46 + 6.49 \times 1100 = \$31723$$

Department B

(e) ~~Job \#103~~ will provide a fairer overhead assignment. Job \#103 is more cheaper. Also, goodwork's plant manager heard that departmental production overhead absorption rates could be better for cost assignment than a plant-wide rate.

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(a) As the rubbish bin is ^{a part of} the company resources, it is proper with a reference to a relevant accounting principle.

(b) Windy Company Limited
Income statement for the year ended 31 December 2013

	£	£
Sales		195000
Add Purchases		<u>23600</u>
		197360
Less cost of goods sold		<u>122000</u>
		75360
Add opening inventory	56600	
Less closing inventory	<u>233400</u>	<u>332600</u>
		421000
Less Expenses		
Administrative expenses	458000	
Finance cost	24000	
Selling and distribution expenses	16400	
trade payable	363000	

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Comments

The candidate demonstrated elementary knowledge and understanding of accounting. The candidate was able to identify relevant information and apply accounting knowledge to routine situations such as displaying some expenses items in the Income Statements in Questions 6 and 8. The candidate was able to present answers in correct accounting formats in some cases. The costing questions were poorly done and the results were unsatisfactory. The candidate did not attempt all parts in a number of questions.

The candidate managed to communicate simple factual information using common business terminology, although most of the answers to the theoretical questions were incorrect.

This piece of work is of Level 1 in the HKDSE reporting scale.



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Food insurance and equipment insurance as the food may turn out bad
sometimes and the equipment might be damaged.

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(a)

(b) $(360 \div 8) \times 7200 = 324000 //$

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Skimming pricing strategy is much faster and easier to use but penetration pricing strategy requires more time and focus, its based on the competitors' pricing to be able to compete with them.

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- (a) Grassland can offer discounts or special offers to encourage retailers to carry more of its products and even give payments in advance to gain their trust and encourage them.
- (b) Supervisors can compare the performances of different merchandisers and comment on them to tell them what they need to improve on. Or evaluate their performances one by one.
- (c) ∴ See the number of merchandisers that need the training, estimate the cost of the training and carry out the training.
- (d) Look at the daily needs and only spend as much as it's necessary, don't spend more and waste the money, and increase the productivity by giving employees more incentives to work such as indirect compensation so that the cashflows are improved.

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(a) People in the consumer market buy in small amounts and fast while people in the business market buy in bulks which takes a longer time. In the budget airline, consumers travel themselves with little luggage while businesses send a huge amount of products to other countries.

(b) It can attract more customers because it is very convenient and people are busy most of the time. Also, it saves ^{energy} from advertising the airline as it can be done easily online, so it involves less stress.

(c) It has to pay the money from the loan in a short period of time which it might not have since the business doesn't have enough money yet and legal actions might be taken against them if they can't pay which also damages their reputation and may result in bankruptcy.

(d) The weather and pollution, the weather is a natural thing and changes randomly which can affect flights, it can delay them for some time because it is dangerous to fly when the weather is very bad but other industries don't have to go through the sky everyday ^{to make money} so the risk to the airline business is higher.

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(a) Consumer identifies a need or want for a beauty and skin care service, consumer has the desire to purchase it so the consumer looks for more information and different products, then the consumer compares the prices and the options, consumer chooses the better option and then makes a purchase to satisfy his/her wants or needs.

(b) ∴ The beauty centre can list the detailed information about its services to the customers to satisfy their right to know, it can also inform them about any changes to products, prices or anything else to satisfy their right to be informed. It can also keep its products safe and make sure nothing can go wrong to satisfy consumers' right to safety. And it can set some complaints handling staff to ensure that customers are happy and satisfy their right to complain.

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Comments

For most of the questions, the candidate demonstrated elementary knowledge and understanding of business management concepts, and could only apply them in identifying business problems in routine situations. He/she managed to communicate very simple factual information using common business terminology.

The short questions 1 to 5 were poorly attempted, showing very limited knowledge of the topics involved. In Question 6, the candidate was able to identify discount as a way to encourage retailers to carry more of Grassland's products but failed to demonstrate any knowledge about performance appraisal methods and training process. For improving cash flow, the answer was entirely irrelevant to working capital management. In Question 7, although the candidate mentioned buying quantity as a difference in buying behavior between the consumer market and the business market, the explanation was unclear. The benefits of e-marketing for Grassland needed to be described more clearly. Also, the explanation on the problem arising from the use of short-term loans to finance non-current assets was vague. Lastly, the macro-environmental factors were not clearly described. In Question 8, the candidate had some idea of the consumer buying decision process and consumer rights but specific applications were needed.

This piece of work is of Level 1 in the HKDSE reporting scale.