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(d	I would advise him to invest in soverment bonds. At Although
76	get married and by a flat after 3 years, it is a short to
H	Tom loses, he will not get married and buy a flat. Therefore
he	should take lower risk to perpose his life.
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The statement of fixancial position as at 31 Becomba 2013  Dr. Cr.  Furniture and fixtures 63 are  Invertory 7000  Accounts payable 15 are  Accounts receivable 27 are  Book overdoath 11 are  Restal deports 20 are  Net protit for the year 38 are  Capital 1 January 2013  Decomba 128 are  b) If he does that he will lose many customers Because he sives some harmful products to his customer, it proves that he is a had businessman as he doesn't care other lifes so the austoma will not trust him and anisay his product anymax seconds, 100 it may be an illegal action because he gives some harmful	a) Mike	
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Book overdraft  Rental deposit  Net profit for the your  Capital, I Jahnay 2013.  By the sives some harmful products to his customers, it proves that he is a knd businessman as he doesn't case other lifes so the customer will not trust him and onjoy his product anymore.  Second, 101 it may be a illegal action because he gives some harmful	Accounts receivable	27000
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he gives some harmful products to his customer, it proves that he is a bad businessman as he doesn't care other lifes so the auxhorens will not trust him and onjoy his product anymore. Second, TOO it may be an illegal action because he gives some harmful		
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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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Collections from chedit customorg	4137400	
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Bad dels writtenoff	36000	
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		3/12-Reduce price	3500
	60700		6 e 7 ca
2015		7613	
30/12	F 6000	1. Y. Bal 6/1	607ce
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I Irang statement for the year	ented 3) December 2013	<b>\$</b>
Seles		[5240
Less' Cost of gods sold		6912e
Add Opening Tenabay	75.000	
Less Closing Thronton	650æ	
Fock Externa		
A drentising expenses	£000	
Rental Expenses	37200	
salaries	1 440eo	
Trade payable	32e98	(22)200)

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Cb	It is not dear to analysis that there have not a deer among. It just included a ratio.
	Thus, natic cannot shows the all financial amount of the company as the number of amount will be different.

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寫:	(c) \$1(0000 - (\$150000 x \$7)) = -\$16000 : ander-absorption	- 寫
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(a)	Its the rubbish bin is the company with a reference to a relevant accounting	hesources, it is	proper
	with a reforme to a relevant accounting	principle.	
(L) -	Windy Company Limited		
	I wave statement for the year ended 31 December	mber 2013	
		\$	\$
Sales			195000
Add	Purdages		23690
			1973600
Less	cost of soods sold		1220 000
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	Add opening inventory	5/66/200	
	loss clesney more	233400	332600
	J I		Grece
Less Ex	ળ કારક		
ÀJ.	ministrative expenses	458060	
	have cost	24000	
Se	elling and distribution expenses	Negeo	
f	(a) a Ba (1)	363100	

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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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	cian each question on a new page.	
	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 any	
	(a) Grassland can offer discounts or special offers to encourage retailers to any more of its products and even give payments in advance to gain their trustand	
	encoulage them.	
<b>'</b> टेंच'	(b) Supervisors can compare the performances of different merchandisers and comment	
寫於邊界以	on them to tell them what they need to improve on. Or evaluate their	寫於邊
界以	pertormances one by one.	界以
外的答案	(c) See the number of merchandisers that need the training,	外的
答案	estimate the cost of the training and carry out the training.	答案
, 將 不	(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	將
小予率	spend more and waste the money, and increase the productivity by giving	不予評
評閱。	employees more incentives to work such as indirect compensation so that the cashflows are improved.	閱。
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寫於邊界以外的答案,將不予評閱。 :	(a) Reople 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 becopile are busy most of the time. Also, it saves energy from advertising the airline is as it can be done easily online, so it involves less of the airline in the 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 it they are can't pay which also damages their reputation and may result in bankraptcy.  (d) The weather and pollution, the weather is a natural thing and changes are can't pay which also damages their reputation and may result in bankraptcy.  (d) The weather and pollution, the weather is a natural thing and changes are can't pay which can affect flights, it can delay them for some time are contained and the contained are contained and changes.	
<b>个予評閱。</b>	Stress.  (C) It has to pay the money from the loan in a short period of 斯 time which it might not have since the business doesn't have enough 不 money yet and legal actions might be taken against them if they 閱 can't pay which also damages their reputation and may result in bankruptcy.	

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寫於邊界以外的答案,將不予評閱。 polybe marked so many so man	(a) Consumer identifies a need or ownt for a beauty and skin cale 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) is The teauty 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.	寫於邊界以外的答案,將不予評閱。 In the marking will not permarked. In a marked in the marked in the marked.

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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.