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Start each question on a new page.

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Answers written in the margins will not be marked.

(a) Firstly, time is missing from SMART goal. It is because Annie did not specify in what time she has to achieve the increase of the number of internet bookings substantially in the near future.  
Secondly, management is missing from SMART goal.

(b) From political factor, if the Hong Kong Government minimize the number of foreign travellers coming to Hong Kong, it may affect Annie's business as mainly her business is for foreign travellers and not Hong Kong people. As a result, Annie can face the problem of lose of customers.

From legal factor, if the Hong Kong Government ask Annie to ~~be~~ ~~registered~~ have license ~~of~~ before operating the small guest house for foreign travellers, then Annie's business can be affected.

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(a) Consistency principle in accounting means that the method for recording ~~the~~ the transactions should be the same for all the transaction.

(b) The amount to be recorded for the motor van in the books of the firm is \$175 000. The accounting concept used is Accrual cost concept. It is because the amount of purchase should be recorded while the discounts and original price shouldn't be recorded.

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(a) Firstly, investing in shares can benefit an investor by the interest rate. The longer the investor invest the money in the investment, the higher the amount he/she receives after the investment period is finished.

(b)(i) Firstly, Calvin should have the proof that he invested \$200 000 to buy shares from a licensed stockholder listed on the Hong Kong Stock Exchange. If Calvin has the proof, he has fulfilled the conditions to receive compensation from the investor compensation Fund.

Secondly, he should apply for the refund within a specific time limit set by the Investor Compensation Fund.

(b)(i) The maximum amount of compensation Calvin can get from the investor compensation fund is \$100 000.

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(a)

Peter's business.

Balance Sheet as at 31 December 2014

₹ :            ₹    ₹

Non-Current Assets.

Motor vehicles.

986,000

986,000

Current Assets

Inventory

210,000

Trade receivables

320,000.

Bank

398,000.

928,000

Less: Current Liabilities.

Trades Payable.

383,000

Bank loan

430,000

Fixed deposit.

180,000

993,000

Represented by:

Capital as at 1 Jan 2014.

Net profit for the year

2,907,000.

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(b) The form of departmentalisation planned by Peter is Human Resources Management.

(b) The other two forms of departmentalisation ~~planned~~ that could be adopted by Peter's business can be Financial Management as well as ~~Information Management~~ Marketing Management. Financial Management can take care of the finance issues and Marketing Management can take care of the marketing issues.

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### **Comments**

The candidate demonstrated elementary knowledge and understanding of business and accounting concepts and was only able to apply his/her knowledge to identifying business problems in routine situations. He/She could communicate simple factual information using business terminology.

In Question 1, though “time” was mentioned, the explanation did not adequately relate to the characteristic of “time-bound”. The political factor of limiting the number of foreign travellers visiting Hong Kong as a political factor and the licensing requirement as a legal factor were not adequately explained. In Question 2, the amount to be recorded for the motor van was correctly stated but the accrual concept instead of the historical cost concept was given as an explanation. In Question 3, interest income was wrongly mentioned as a benefit to share investors. The conditions which had been fulfilled for receiving compensation from the Investor Compensation Fund and the maximum amount of compensation were wrongly given. In Question 4, the 6-month fixed deposit was treated as a current liability instead of a current asset in the statement of financial position. An erroneous net profit figure also appeared in the statement. Irrelevant answers were given in parts (b) and (c).

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

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Jaden Company

a) Cash at bank

2014	cheque No.	\$	2014	cheque No.	\$
Dec 1	Balance b/d	21000	Dec 8	Kenneth Ltd 707891	5200
5	Candy Ltd	24000	10	Electricity 707892	1900
12	Mam Ltd	19300	14	Direct debit - water	3100
18	Sunny Ltd	12300	15	Tony 707893	12200
20	Cherry	9310	16	Refer to drawer	19300
21	Yip's Ltd 120485	4000	31	Bank charges	30
31	Nam Ltd	8620	31	Balance c/d	67800
		<u>98530</u>			<u>98530</u>

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b) Bank reconciliation statement as at 31 December 2014

Balance b/d	\$ 67800
Unpresented cheque 120485	4000
<del>to</del> Credit transfer - Sunny Ltd	12300
Balance as at 31 December 2014	<u>84100</u>

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Start each question on a new page.

(c)

Tommy Limited

Purchases

ledger

	\$		\$
Balance b/d	8900	Credit purchases	35400
Allowance from suppliers	990	Account payable	19000
Cash purchases	13200	Returns outwards	560
Discount received	670		
Balance c/d	32000		
	<u>55760</u>		<u>55760</u>

(b) Easy to show the trade activities by using the control account. People can easy to know the trade activities of company.

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(a)

Cost of direct materials consumed:  
 $\$55000 - \$3000 = \$25000$

(b) Prime cost:

(c) Cost of goods manufactured:

$\$140000 + 380000 + (\$5000 - 30000) = \$545000$

(d)

	\$	\$
Cost of goods sold:		
Beginning inventory \$(30000 + 18000 + 48000)		96000
Direct materials purchases		140000
Direct labour		380000
		<u>616000</u>
Less Ending Inventory \$(55000 + 33000 + 38000)	126000	
Carriage Inwards on direct materials	20000	(146000)
		<u>470000</u>

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(a)

(b)

(c) ~~Should~~ yes, Peter should raise the price.

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650500

62624

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(a) Ron, Sam and Tim  
Realisation

	\$		\$
Office equipment	465000	Loan from Tim	80000
Inventory	83000	Trade payables	201000
Trade receivables	62000	Ron taken over - Office equipment	
Cash at bank	4000	(465000 × 50%)	232500
Realisation expenses	3800	Tim taken over - inventory	83000
Discount received $\frac{1}{2}$ (201000 × 2.9%)	4824	Trade receivables collected	60000
<b>Profit on realisation:</b>			
Ron (1/6)	5676		
Sam (1/6)	11292		
Tim (2/6)	16938		
	<u>33876</u>		
	<u>650500</u>		<u>650500</u>

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Capital

	RON	Sam	Tim		RON	Sam	Tan
	\$	\$	\$		\$	\$	\$
Taken over - office equipment	23500	-	-	Balance b/d	112300	30000	190700
Taken-over - Inventory	-	-	83000	Taken over - office equipment	23500	-	-
Trade receivables collected	60000	-	-	Taken-over - Inventory	-	-	83000
Fee <del>1200</del>	1200	-	-	Trade receivables collected	60000	-	-
Discount received			4824	Fee	1200	-	-
Share the profit of Sam	5646		5646	Discount received			4824
				Profit on realisation	5646	11292	16938

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(9) Journal

	Dr	Cr
	\$	\$
(i) Suspense Sales	500	500
(ii) Rates Rental deposit account	3000	3000
(iii) Electricity bill \$(2500 - 250) Suspense	2250	2250
(iv) Account receivable Cash book	1200	1200
(v) Purchases account Suspense Discount received	450 90	540
(vi) Motor van Depreciation on Motor Van Profit and loss	80000	30000 50000

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(b) (i) Commission of error  
(ii) Commission of error  
~~(iii)~~ (iii) Wrong figure

(c) Historical cost concept, where the ~~depreciation~~ depreciation or expenses of the ~~an~~ product, only calculate the cost of the product.

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(a) (i) 
$$\frac{(2400 + 1800) \times 15}{286000 + 80000 + 144000} \times 100\% = \frac{63000}{510000} = 12.35\%$$

(ii) The total production cost per box of cupcake:

$$\$120 + (90 \times \frac{1}{2}) = \$165$$

(b) Susan Cafe should continue to produce its own cookies and cupcakes, because she still have profit if she produce by herself. However, purchases them from the local supplier will appear the loss on the business.

(c) Cookies:  $2400 \times (\frac{1}{2} \times 90) = 108000$

Cupcakes:  $1800 \times (\frac{1}{2} \times 90) = 81000$

Short bread:  $3900 \times (\frac{1}{6} \times 90) = 58500$

(c)

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Office equipment

	\$		\$
Balance b/d	157000	Accumulated depreciation	39000

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Statement of financial position as at 31 December 2019

Non-current Assets

Office equipment.

Cost \$

157000

Accumulated  
Depreciation \$

Nil \$

Current Assets

Inventory 0

290000

Trade receivables

321900

Cash at bank

42000

653900

Current liabilities.

Trade payables

247800

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(C) Going ~~over~~ concern concept, no matter what situation, the business should keep running, until the  $\emptyset$  its wind up.

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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 Statement and three appropriate sub-headings in the Statement of Financial Position in Question 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 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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First, the new employees can know more about the company, for example the culture of the Company or the operation of the company. It can help the new ~~empot~~ employees understand more about the the Company.

Second, the new employee can have a better communication with the other employees through the orientation programme. It can help improve the quality of teamwork for the coming operation of the Company.

Third,

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The first limitation is the sales department may not have enough cost for operating the whole department. It may then lower the working of the employees as the insufficient cost or machines. It may also lead to some employees will be layed off as the don't have sufficient cost to support the department. They may also cannot show out their talent.

The second limitation is some product may sold out in a short period of time but the sales department may not have enough money or cost to purchase more to sell.

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The Convenience store can ask their employees to concentrate about the problem of shoplifting. As the employees can pay attention on it. If shoplifting is still happen, then the employees need to compensate to the employer, it is risk transfer.

Next, the Convenience store can also buy insurance for shoplifting. As if the Convenience store buy the insurance, it will have some compensation even if shoplifting really happen and the employer of the Convenience store suffer loss. It can at least reduce the loss of the employer, to do the risk reduction.

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(a) First, the fashion retail chain should forecast the manpower demand. They need to know how many manpower, i.e. employees, they need.

Second, the fashion retail chain should forecast the manpower supply. They need to know how many manpower or employees are available for them.

Third, the fashion retail chain should compare the supply with the demand. They should know if the supply of manpower is enough compare to their demand for manpower or employees.

Forth, the fashion retail chain should design a plan to deal with the problem. For example, recruitment for insufficient manpower <sup>supply</sup> or lay-off plan for excessive manpower, in order to save cost.

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(b)

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First, the ordinance that might help protect consumer rights in Hong Kong is

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(d) ... Non-monetary rewards that Lucky could give to its salespeople is free healthy food, extra holiday, free trip, more time for while working.

(a) Lucky can tighten its credit to retailers

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Start each question on a new page.

(b) Sunlight Fitness can enhance the service quality of its fitness centres by improving the cleanliness of the centre as there are many customers complain about this. Sunlight Fitness should arrange more employees to check the environment and equipments to make sure that they are clean. They should also advise the customer to clean the equipment they had used, to ensure there are no sweat or other things stain on the equipment.

Moreover,

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(c)

The first limitation is it is hard to know if the beauty consultants is professional or not. It is important for a beauty Consultant that they need to be experienced. Some beauty Consultant may have some certifications but it is more important to have experience.

The second limitation is hard to know ... if the beauty consultant know how to deal with the customers. As in the interview, we can only know a few things from him or her. It is hard to know if they can deal with the customers on their own. We also don't know if he or she can still be polite even if the customer is wrong.

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每題另起新頁作答。

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(d) For the pricing strategy, the price should be a bit lower or the same with the market price. If the price is too high, the customer may go to purchase in other beauty centre which is cheaper.

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For product strategy, the beauty centre should have a professional and experienced beauty consultants who can give some professional suggestions to the customers. They also need some safe and advanced equipment to provide a unique services from the market.

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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.

Questions 1 and 2 were poorly attempted, showing very limited knowledge of the topics involved. The candidate identified some benefits to a company of using an orientation program but the explanation was not specific enough in Question 3. Questions 4 and 5 were basically unanswered. In Question 6, part (a), (b) and (c) were not answered but the candidate was able to identify some, though limited, non-monetary rewards for the salespeople in part (d). In question 7, part (a) was not answered and the candidate showed no knowledge of the characteristics of service, though he/she had a very rough idea of the limitations of using interviews as a means of selecting beauty consultants. The candidate's knowledge about the characteristics of the growth stage of the product life cycle and its corresponding product and pricing strategies was very elementary and quite unclear. In Question 8, the candidate showed good knowledge of different steps in the manpower planning process but the explanations could have been more specific and detailed. Meanwhile part (b) was not answered.

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