Level 1 Exemplars Paper 1 Section B

試題編號 Question No. 1 2 3 4 5 6 7 8 9 10 11 12 X Image: Constraint of the stress of th	w page.
(a) Firstly, time is missing from SMABT goal. It is because An did not specify in what time she has to achieve the increase number of internet bookings substantically in the near future. Secondly, management is missing from SMART goal. 察院 题界	nnie of fhe 寫於邊界以外的
(b) From political factor, it the Hong Kong Government minimize number of foreign travellers coming to Hong Kong, it may affect Annie's business as mainly her business is for foregin travells an not Hong Kong people. As a result, Annie can face the problem of f customers.	答案, fhe 开 ful 。
From Legal factor, if the Hong Kong Government ask Annie to = From Legal factor, if the Hong Kong Government ask Annie to = registe d have license = before operating the small quest for foregin travells, then Annie's business can be affected.	Answers written in the margins will not be
\$ 寫於邊界以外的答案,將不予評閱。	<

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	試題編號 Question No. 1 2 3 4 5 6 7 8 9 10 11 12	9.
	a) Consistency principle in accounting means that the method for recording the the transactions should be the same for all the transaction.	le
† C	b) The amount to be recorded for the motor van in the books of the firm is \$175 000. The accounting concept used is Accural cost concept. It is because the amount of purchase should be recorded while the discounts and original price shouldn't be recorded.	

試題編號 Question No. 6 7 9 10 3 11 12 每題另起新頁作答。 13 14 15 16 19 21 22 23 24 ≥25 17 18 20 Start each question on a new page. (a) Firstly, investing in shares can benefit an investor by the interest rote. The longer the investor invest the money in the investment, the higher the amount he she receives after the investment period is finished. 寫 寫 於邊 於邊 界 界 Û 以 (b)(i) Firstly, Calvin should have the proof that he invested \$ 200 000 to 外 夘 的 的 buy shares from a licensed stockholder listed on the Hoppy Kong Stock 答案 答 案 Exchange. If Calvin has the proof, he has fulfilled the conditions to , 將 將 不 receive compensation from the investor compensation Fund. 不 予 予 Secondly, he should apply for the retund 評 評 within a specific 貶 閱 time limit set by the Investor compensation Fund. 0 Answers written in the margins will not be marked. Answers written in the margins will not be marked. (b)ci) The maximum amount of compensation Calvin can got from the investor compensation fund is \$100 000. 寫於邊界以外的答案,將不予評閱

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(a) Peter	s business.
Balance Sheet as a	t 31 December 2014
	4 4 4
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 Ioan	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.	
高冬曼君人下豆香菜 各てら平園	(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.	案方邊身以夕的答案,將不予部隊
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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.

		Jaden	Company			
<u>a)</u>	ſ	Cash at	bank		· ····	
2014	dregu		2014		cheque No.	5
	ne bld		Deco Kenn		707891	5200
	y Ltd		10 Elei	v		1900
12 Man	ltd	19300	14 Dire	xt debit-	water	3100
18 Sunn	y Ltd	12300	15 Tonu		707893	12.200
Zo Cher	V.	9310	16 Refe	r to ohraw	er	19300
١.	5 Ltd 12041	35 4000		,		. <i>S</i> o
31 Nam		8620	31 Bala	me dd		67800
•	, 	98530		•		98530
		<u></u>	:			
b)	Bank	reconcil:at	ton States	went as a	it 31 Decemb	ar 2014
						\$
Balame	- 61d					67800
Lapha	antal duama	DRAGE				4000
Los Curde	ented chaque it transfer -	- C	2 -1			12300
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(0) Tommy Lanited ledger Barchasos \$ \$ Credit purchases Account poyable Returns puterards 8900 35400 Balance bid 寫於邊界以外 寫 Allowance from supplies 19800 990 於邊界 13200 Cash purchases 560 Í. 670 Discount received 外 的 的 32000 答案 Balance dd 答 案 55% 55760 , , 將不予評閱 將 不 Ť 評 閱 the trade activities 0 b Easy 0 to show Wing Answers written in the margins will not be marked. the control account - People com easy Answers written in the margins will not be marked. tito Jeron the trade activities of company. ... 寫於邊界以外的答案,將不予評閱 0

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		每題另起新頁作 Start each question	
	(a) Cost of direct materials consumed: \$55000 - \$3000 = \$25000		
寫於邊界以外的	(b) Prime cost:		寫 院 邊 界 以 外 的
的答案,將不予評閱。	(c) Cost of goods manufactured: \$ 140000+380000 + (5000-2000) = \$ 5	45000	n) 答案 , 將 不 予 評 閲 。
vill not be marked.	(d)		Answers written in the margins will not be marked.
gins w	Cost of goods Sold:	\$	dins w
ne mar	Beginning inventory \$ (30000 + (8000+ 48000)]	96000
en in th	Direct materials purchases	- -	140000
s writte	Direct Labour	>~	380 000 mil
Answers written in the margins will n			616000
∢	Less Epoling Inventory \$ \$ 55000 +33000+38000)	126000	<pre></pre>
	Griege Inwards on direct materials	20000	(146000)
			470000

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D	Atrie ear	wheit.		465000	Locm fr	on Tim		80000
	ftice equi Inventor	ч 4		\$30 0 0		payables		201000
	Tracle re			62000	Ron to	ken over - Offi (46500	e equipment	
	Cash at	bank						232500
	Realisatio	n expense	LJ .	<u>38</u> 00	Fou tal	an over - inve receivables Collec	ntory	83000
	Discount	received	\$(20/000 X	297) 4824	Trade	recevables Coller	ted	60000
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rade rectinables collector	60000		-	Talen-over - Inventory		-	8૱.
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(q) Journal		
	Dr	Gr
	\$	\$
(T) Suspense	500	
(7) Suspense Sales		500
(i7) hates	7000	
Revital deposit account		3000
777) Electricity bill \$ (2500 - 250)	2250	
7777) Électricity bill \$ (2500 - 250) Suspense		2250
TU) Account recervable	1200	
Cash book		1200
V) @ Rurchases account	450	
V) & Rurchasez account Suspense	90	
Discount received		540
(I) Mistor von	80000	
		30000
Depreciation on Motor Van Protit and Loss		50000

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	號 Question No. 3 4 5 6 7 8 9 10 11 12 □ □ ○ ○ ○ ○ ○ ○ ○ ○ □ □ ○ ○ ○ ○ ○ ○ ○ ○ ↓ 15 16 17 18 19 20 21 22 23 24 ≥25	
	Compaission of error) Commission of error iiii (Tii) Wrong tigure	
(<i>C</i>)	Historical cost concept, quire un stapped deprectation or expenses of the set product, only caculate the cost of the product.	穿方支馬工 乡 首 谷 写
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試題編號 Question No. 7 9 10 11 12 Ń 每題另起新頁作答。 19 20 21 22 23 ≥25 13 14 15 16 17 18 24 Start each question on a new page. (2400+(800)×15 (a) (t) - × (00% = 63000 = 12.35%." 56000 286000+ 80000 +144000 a (17) The tital production cit per box of Cupcake: 寫 寫 於邊界 於 邊 \$ 120 + (9.× 1/2) = \$165, 界 以 以 外的 外 的 答 答 案 案 , , 將 將 不予 (b) Susan Cale should continue to produce it's own 不 予 protit il to produce by the thereeff. 評 評 閲 閱 0 o Answers written in the margins will not be marked. Answers written in the margins will not be marked. Heweverburg, purchased the them then the focal supplier will on the bustness. appear the hoss (CT) Couleres: 2400 × \$ (2×30) = 108000 Cupeakas: 1800 × (1/2×80) = 81000, Short b read: 3900 x (1/6 ×90) = 58500 4 (年 C 寫於邊界以外的答案,將不予評閱 Answers written in the margins will not be marked.

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Pur chases Pur chases Las Closing Inventory Genoses Protet Less Expenses: Accumulated deprectation - ottice equipment Accumulated deprectation - old office equipment Selling and distribution expenses. Administrative expenses 5(3500) \$ (345000 + 140 000 + 5000) damege on Inventory (2900 00 x 20%)	\$ \$6000 90 000	1380 <i>000</i>
Less cost of goods sold: Opening Inventory Rurchases (1) Rurchases (2) Cost Closting Inventory Genoss Protet Less Closting Inventory Genoss Protet Less Expenses: Accumulated deprectation - ottice equipment 35 Accumulated deprectation - old office equipment 5 Selling and distribution expenses. Administrative expenses \$(35500) \$ (345000 + 140 000 + 5000) damege on Tuventary (2900 00 x 20%)	90 000	
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Opening Inventory Rurchases Rurchases (u Las Closting Inventory Genoss Protet Less Expenses: Accumulated deprectation - ottice equipment Selling and distribution expenses. Administrative expenses #(34500) # (24500 + 140 000 + 5000) damage on Inventory (2900 00 x 20%)	90 000	
Rurchases Rurchases Less Closing Inventory Genoss Profit Less Expenses: Accumulated depreciation - ottice equipment Accumulated depreciation - old office equipment Selling and distribution expenses. Administrative expenses #(34500) # (34500 + 140 000 + 5000) damege on Inventory (2900 00 x 20%)		
Less Closing Inventory Gross Protet Less Expenses: Accumulated deprectation - ottice equipment 34 Accumulated deprectation - old office equipment 5 Selling and distribution expenses. 2 Administrative expenses #(345000) # (345000 + 140 000 + 5000 + 1000 + 3000) damage on Inventory (2900 00 x 20%)		
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Selling and distribution expenses. 2 Administrative expenses \$132500 \$ (345000 + 140 000 + 5000 + 1000 + 3000) damage on Jinventony (2900 00 x 20%)	2500	
Administrative expenses \$(35000) \$(395000 + 140 000 + 5000 + 2000) damage on Juventony (2900 00 x 20%)	86900	
\$ (345000 + 140 000 + 5000 + 100 0 + 3000) dannege ou Juventony (2900 00 x 20%)		
damege ou Inventory (2900 00 x 20%)	794000	
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Elling expenses 6% départures	50000	(137538
het loss		(1375380 (75/380

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Statement of finemeral Non-current Assetts	Gst 🔹	peptectation	N3U.
Ottre equipment.	1570000	1 \$	¥
Convent Assets.			
Inventory D.	290000		
Trade recenders	321900		
Cash at pank	42000	653900	
Commant ligbilities.			
Trade paryables	247800		

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(C) Gorng accon concern concept, no matter what Attuation, the business should beep numming, until the \$ 245 wind up.	試題編號 1 2 □ □ 13 14	3 4 5 6 3 4 5 6 10 10 10 10 15 16 17 18		12 □ □ 24 ≥25	每題另起新頁作答。 Start each question on a new pag	je.
	(C)	Goong co stituation, until t	Concern the busine the \$ 745	concept, es Should wind up.	no matter what beep running,	

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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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a a a a a a a a a a a a a a a a a a a	, the New employees can know more about company, for example the culture of the Compen- ne operation of the company. It can helps the new employees understand more about the the Com	ny 1pany
R S S S S S S S S S S S S S S S S S S S	L, the New employee, Can have a better cation with the other employees through the tion programme. It can helps improve the quality of teamwo coming operation of the Company.	ek for
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試題編號 Question No. 6 7 8 9 10 11 12 3 4 5 18 21 22 23 13 14 15 16 17 19 20 24 ≥25

first limitation is the sales department may not have enough The cost for operating the whole department. It may then lower the working of the employees as the insufficient cast or machines. It may also lead to some employees will be layed off as the 寫 寫 於 don't have sufficient cost to support the department. They may also 於 邊界以 邊 Cannot Show their talent. out 界以外的 外 的 The second limitation is some product may sold out in 答案 答 案 short period of time but the sales department , , 將 將 may not have enough money or cost to purchase 不予 不 予 評 Sel1. 評 to more 閱 閱 0 0 Answers written in the margins will not be marked. Answers written in the margins will not be marked. 寫於邊界以外的答案,將不予評閱

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試題編號 Question No. 7 2 3 5 6 8 9 10 11 12 \times 每題另起新頁作答。 13 14 15 16 17 18 20 21 22 23 24 ≥25 19 Start each question on a new page. The Convenience store can ask their employees to Concentrate about the problem of Shuplifting. As the employees can pay attention Øh still happen, i in then the employees need to compensate 寫 寫 to the risk transfer 於邊界 employer 於 ĩ3 <u>ふ</u>邊界 以 以 外的 外 的 答 答 案 案 , , 將 將 不予 不 予 評 評 閱 閱 0 the convenience store can also buy insurance for shoplifting. As ۰ Next, Answers written in the margins will not be marked. Answers written in the margins will not be marked. the convenience store buy the insurance, it will have some ì+ Compensation even if shoplifting really happen and the employer the convenience store suffer loss. It can at least reduce the ot employer, To do the risk reduction σt 1055 the

試題編號 Question No. 6 7 8 9 10 11 12 4 \mathbf{X} 每題另起新頁作答。 13 14 15 16 17 18 19 20 21 22 23 24 ≥25 Start each question on a new page. fashion vetail chain should forecast the manponer the (a) First, demand. They need to know how many manpower, i.e. employees they need. 寫 寫 於 於 邊界 邊 Second, the fashion retail charn should forecast the manpower 界 以 以 Supply. They need to know how many manpower 外 外 的 的 are available for them 答案 答 employ ees 案 , , 將不予 將 不 . 予 評 Third, the fashion retail Chain should compare the 評 閱 閱 the demand They should know it the supply 0 with o Answers written in the margins will not be marked. Answers written in the margins will not be marked. manpower is enough compare to their it of Mand; manpower or employees Forth, the fashron retail Charn Should design a plan deal with the Problem for example, year insufficient manpower, or lay-off plan for example, recruitment tor 10 Sive manpower, IN Oraly 寫於邊界以外的答案,將不予評閱 Answers written in the margins will not be marked. 本頁積分 Page total

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

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(d) its trip	Non- salespeople i: , more tim	monetary rewards that s free healthy food e for while wo	t Lucky Could give to , extra holiday, free rking.
(A)	Lucky Can	tighten jts credit t	to retaîlers

試題編號 Question No. 6 7 9 10 11 12 3 8 \boldsymbol{X} 每題另起新頁作答。 14 15 16 17 18 19 20 21 22 23 24 ≥25 13 Start each question on a new page. Sunlight Fitness can enhance the service quality (b) fitness Centres by improving the cleanliness of the its as there are many Customers Centre about this. complain Sunlight Fitness should Arrange to check more employees 寫 寫於邊界 environment and equipments the tomake sure that they nre 於邊界以 clean. They :- · · should also advise the customer to clean 以 equipment they had used, to the ensure there are no 外 外 7的答案 的 the equipment things stain on 答 Sweat ÖV other 案 , , 將不予 將 不 Ť 評 Moreover 評 閱 閱 0 0 Answers written in the margins will not be marked. Answers written in the margins will not be marked. 寫於邊界以外的答案,將不予評閱。

為於邊外以外前當案。而不可能國 Answers written in the margins will not be marked.

試題	見編閉	{ Que	stion 1	No.								
1	2	3	4	5	6	7	8	9	10	11	12	
						X						
13	14	15	16	17	18	19	20	21	22	23	24	≥25

(c)The first limitation is it is hard to know if beauty consultants is professional or not. It is important the a beauty Consultant that they need to be experienced. 寫 Some beauty consultant may have some certifications 於 於邊 邊界以 but is more important to have experience 界以 外的 外 的 '答 案 答 案 , , 將不 將 The second limitation is hard to know if the 不予評 -予 評 beauty consultant know how to deal with the 閱 閱 o As in the interview, we can a only know a customers. Answers written in the margins will not be marked. Answers written in the margins will not be marked. few things from him or her. It is hard to know if they can with the customers on their wown. We also don't deal Know if he or she can still be polite even if the Customer is wrong. 寫於邊界以外的答案,將不予評閱 Answers written in the margins will not be marked. 本頁積分 Page total

試題編號 Question No. 7 6 8 9 10 11 12 1 3 5 X 每題另起新頁作答。 13 14 15 16 17 18 19 20 21 22 23 ≥25 24 Start each question on a new page. pricing strategy, the price should e same with the market price. For (1) the should be R the bīt lower OY. It the high, the customer may go to purchase *too* Ĩh rice 15 Centre Which ιŚ beauty other Cheaper 寫 寫 於邊界 於 邊 界 以 以 外的 外 的答 答 案 案 , , 將 將 不予 不予評 For product Strategy, the beauty centre show a professional and experienced beauty consultants Can give some professional suggestions to the , 評 閱 should 閱 o 0 have Answers written in the margins will not be marked. suggestions to the Answers written in the margins will not be marked. and advanced mers. They also need some Sate to' provide Unique Services :pment trom the market 寫於邊界以外的答案,將不予評閱 0

Answers written in the margins will not be marked.

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.