

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.

a) The Journal entry

	DR (\$)	CR (\$)
Bank / Cash	980	
Sales		980
Drawings	500	
Purchases		500
	1480	1480

including purchases or production.

b) It is business entity concept. ~~The asset~~ A business is treated as an entity separate from its owner, only transaction affecting the business should be recorded in the books of the business. In the case, Annie ~~for~~ took one of the bicycles home ~~for~~ for her son's use, it will affect the business so it should be recorded.

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a) The share price of a property development company in Hong Kong is higher and higher. Then the company can get more capital and increase their competition in the Hong Kong market.

b) First, investors can have a saving deposits in Hang Seng Index. It is ~~lower~~ lower risk in the investment. Also, investors can buy some iBond in the Hang Seng Index. It is more risk in the investment. So the ~~investor~~ ~~is~~ investors want to have lower risk & ~~they~~ can have a saving deposit and the investors ^{who} want to earn more money can buy iBond.

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a) ~~or~~ Carlo ~~should~~ establish the branches in the form of franchising can make the market become bigger, because ~~there are many~~ it can give the right to someone to help you ~~operates~~.

Also, ~~from~~ the form of franchising can let another ~~face~~ ~~that~~ country people to try your food. Therefore the people ~~to~~ don't need to go ~~to~~ Italy to try and the ~~number~~ of the ~~people~~ ~~customers~~ will increase.
customers

b) For the legal factor, Carlo should understand all of the rule of operating a shop. He can't do any illegal thing such as ~~oper~~ operating without ~~any~~ government agreement.

For the cultural factor, Carlo should understand ~~what~~ the food taste does Hong Kong people love to eat and the eating method. If he make some food are not fit for the Hong Kong people, it will become less customers.

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$$\begin{aligned} \text{a) i) Gross profit ratio} &= \frac{40000}{100000} \times 100\% \\ &= 40\% \end{aligned}$$

$$\begin{aligned} \text{ii) Net profit ratio} &= \frac{10000}{100000} \times 100\% \\ &= 10\% \end{aligned}$$

$$\begin{aligned} \text{iii) Return on Capital employed} &= \frac{10000}{37000} \times 100\% \\ &= 27.03\% \end{aligned}$$

b) John's business gross profit is 40% and net profit is 10%; Man Kee's business gross profit is 35% and net profit is 15%. ~~It~~ That's mean John is sale more than Man Kee. But John's expenses are also more than Man Kee. ~~At~~ At ~~the~~ the end, Man Kee is better than John because he is ~~more~~ earn more than John.

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Start each question on a new page.

c) (i) John's Supermarket want to get more net profit.

(ii) For the advantage, Management by Objectives (MBO) can let the staff ~~understand~~ ^{clearly to} understand the goals of the business, ~~the~~ so the effective will be faster.

For the disadvantage of MBO, the staff will ~~feel~~ ~~not~~ feel ~~not~~ free because they should follow the instructions by their boss. They can't have any free to do what they want.

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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 identify business problems in routine situations. He/She could communicate simple factual information using business terminology.

In Question 1, two journal entries were prepared, one of which was the required entry. The business entity concept was identified but the candidate failed to explain why records have to be made in the accounts. In Question 2 part (a), a higher share price was mentioned but no explanation was given for such a change. Irrelevant answers were given in part (b). In Question 3, the reasons for establishing the branches in the form of franchising were not explained in part (a). Though cultural and legal factors were mentioned in part (b), the elaboration was not clear or adequate. In Question 4 part (a), the candidate failed to compute the return on capital employed by using the average capital employed figure. The candidate was able to point out the differences in profitability ratios of the two supermarkets in part (b), but failed to give an explanation. Irrelevant answers were given in part (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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a)	Dr	Cr
Equipment	192,000	
Accumulated depreciation - equipment		218,000
Inventory	155,70	
Unearned revenue	246,400	
Retained profits	429,30	
Share capital		165,000
Trade receivable		461,20
Suspense	170,60	
	291,800	232,920

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1. Office rent

2. General ledger

3. Bank

4. Cash book

5. Purchase

6. Purchase ledger

7. Cash

8. Cash book

9. Cash

10. Cash book

11. Bank

12. Cash book

13. Sale

14. Sales ledger

15. Return inwards

16. Sales ledger

17. Interest income

18. General ledger

19. Accrual

20. General ledger

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a). 0.67

b). over - absorption \$2,000

c).

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a). Going concern mean a company is closing down

c). Historical cost concept, company should record the market value.

d). \$15900

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Start each question on a new page.

a.)		Revaluation	
	\$		\$
Inventory	173400	Property	125000
Patrol Hours : ch	640000	Professional fee	26200
Var	426973	Goodwill	150000
Mat	213966		
	1411200		1411200
b.)			

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a) Motor Vehicle

	\$		\$
Bal b/d	12000	Sales	12700
		Bal c/d	10700
	12000		12000

b) Accumulated Depreciation

	\$		\$
Bal b/d	15000		172900
	22900		
	172900		172900

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a).

The Journal

		Dr	Cr
(i)	Short-term loan	480000	
	Delivery van		480000
(ii)	Cost of goods sold	22200	
	Closing Inventory		22200
(iii)	Purchase	1000	
(v)	Postshop cheque	11500	

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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 giving some correct accounts in Question 1, Question 2 and a few correct postings in Question 5. 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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Firstly, the first limitation of using accounting ratio is that it is convenient and easy to use.

Secondly, it saves time and it can show us whether the company is meeting the demand of the market.

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Herzberg's Dual-factor Theory, include two factor which is hygiene factor and motivation factor.

Firstly, for the hygiene factor if the environment of the fashion company is good, less would get sick as the hygiene is good; moreover, the employees would stay in the company and could do the their job conveniently and smoothly

Secondly for the motivation factor, the employees of the company would finish their work on time and could leave on time.

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The first benefit is that the company would easily know whether people are use to the product that the company is selling.

The second benefit is that the company would easily get the feedback from their customers about the product.

Lastly, the company would cost less for adopting a direct distribution channel for its products because it would ^{take} ~~be~~ less time and it would not be much expensive.

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The first objective for a company of appraising the performance of its salespeople is that the company would have to give motivation by for example, encouraging them to work hard by paying bonus etc. in which the salesperson would agree to work efficiently and fastly.

The second objective for a company of appraising the performance of its salesperson is that the company every time have to put eye on the salesperson whether, how efficiency does the salesperson is doing the job or how much effort the salesperson is trying on the job.

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a) The first purpose of budgeting is that it show us the money that are used in financial funds for daily operations.

Secondly, the second purpose of budgeting is that it help the financial management to meet the demands of the market.

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(b) The first cause is that it cannot obtain the financial and market demands.

The second cause is that many company company would seek for favourable sales variance, which would be a burden.

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(a)(i) order quantity = $\frac{600}{2}$
= 300

∴ the optimal order quantity of beverages (in boxes) for Ming Kee is 300

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a)ii) increase in inventory, it is because inventory is difficult to change into the cash.

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(b) The first way to cope with Ming Kee's liquidity problem is that adopt a e-marketing, as it would be more convenient and even easier and it would cope the liquidity problem, as it would be easily change it to cash.

Secondly, the second way to cope with Ming Kee's liquidity problem is that he should used the quick ratio method, so that it can easy to minus the liquidity as the inventory cannot be changed into the cash easily.

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(c) Because, firstly for the Net present value, after the calculation we can know it easily whether to accept it or not through the positive and the negative sign.

Secondly, Net present value method is rather easier and it save lots of time, while the payback method is too complicated and it is time consuming.

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(d) Firstly, not every people like to do online shopping or not every person knows how to order things from the online shopping, therefore it would cause a problem for the company as there are less cutomers on the online shopping moreover, people are busy, so they don't have time to do online shopping which would be another problem.

Secondly, It takes lots of time for delievering the product to the customers house, ^{In} which ~~to~~ the customers would stop doing online shopping on it.

Lastly, through the online shopping the customers, does not really know how the product is and therefore, after receiving it they would give bad feedback, which would also affect the other customers, as after the poor quality feedback, they would not have trust on the online shopping project.

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ai) Secondary data is ~~the~~ that which include newspaper census, which shows the existing information and for using secondary data, we ~~s~~ just have to collect information from the existing data.

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a ii) The first limitation is that it save time.

The second limitation is that it cost less money, as we can find the information on the newspaper, through census.

(b) The first evidence is enhancing the effectiveness of personal selling

The second evidence is 'we could launch more promotions to attract new customers.

And the last and the third evidence is that "we are facing the problem of frequent damage to dishware.

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(c) Show them the video of the dishware, so that through watching the employees would enhance the job skills, they would learn about the skills of dishware and it would be easy for them to learn the skill and this would also help them decrease their workload, as they have good skills and therefore, they could efficiently finish the work on time because of the good skills.

Secondly, after accepting the employee, let them have one year experience, so that they can handle the work easily and would have good skills of handling the dishware.

Thirdly, promote some similar voluntary work for them, so that they can easily learn and could learn from others, this would even save their time and the employee would be more interested in such duties and it would increase the success rate of the personal growth as the employee of the company would have experience through the voluntary work.

Lastly, the company could also make a presentation about the dishware and show it to the employees, by this the employees would be more skilled and can give their opinion if they have any difficulties in handling such duty and it is very effective and easy way to convey the message and ^{give} knowledge about the dishware to the employee, and the employee would have good skills about it through giving presentation.

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d) It because the loss is very small and for the non-insurable the firm does not provide the insurance because there is less probability of gaining.

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dii) Risk reduction: use the good quality of dishware one, so as to reduce the risk of damage.

Risk avoidance: avoid the damage of the dishware as the loss is too small and it is frequently occurred.

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a) The first factor should be consider is that economic factor, whether the economy of that such smartphone is good or not, as it would show that the customers are willing to buy such brand or not and it would also help to tell whether the price should be high to low or low to high.

The second factor should be consider is the social factor when setting the price for its new mobile phone, as not every people could buy a new mobile phone, so this factor can consider about the low income ranking people, who could not afford to buy a mobile phone, and the factor should be consider so, as to help them by setting up the price to low to high price and therefore, the people would buy the mobile phone especially, the low ranking income people.

Lastly, the pshylogical factor should also be consider, so as to know which brand is famous among what kind of group for example, teenagers, adult etc. It should be considers so as know how many would love to buy samsung or Iphone mobile phone, so as to make a price decision of the mobile phone according to the likes of the people.

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(b) Firstly, the first step customers would go through for purchasing a new mobile phone is that they would select the model for example, which brand has a higher quality for example, Samsung or iPhone.

Secondly, after selecting the model of the new phone, the customers would get the feedback about the brand they have selected about the ^{mobile} phone from the company, Internet, family members or friends.

Thirdly, If the feedback customers received good from other people, they would decide it whether to buy it or not. Moreover, If the customers close one have the same model that the customer would like to buy, would definitely try once to check hows the function of the mobile phone.

Fourthly, after selecting, getting feedback from others about the mobile phone for example, is it cheap, the model is good or does it have enough functions the customer would decide whether to buy or not.

Lastly, the customer would have much information about the model of a new mobile phone and would after that go to buy a new mobile phone for themselves.

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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 candidate misunderstood the requirement of Question 1. The understanding of the Herzberg's Dual-factor Theory was very elementary and the candidate could not suggest any factors that could lead to job satisfaction for designers in a fashion company. The candidate was able to provide some benefits to a company of adopting a direct distribution channel for its product but the explanation was not specific enough in Question 3. In Question 4, the candidate showed limited knowledge of the objectives for a company in appraising the performance of its salespeople. In Question 5, it was obvious that the candidate was unfamiliar with the purposes of budgeting or causes of a favourable sales variance.

In Question 6, the candidate could not calculate the optimal order quantity correctly and had very little idea about which inventory cost component would contribute to the reduction in total inventory cost. The candidate made some suggestions to cope with Ming Kee's liquidity problem but the explanations were not clear enough. While the candidate demonstrated little knowledge of why the Net Present Value method instead of the Payback method should be used to evaluate the online shopping project, he/she was able to suggest some non-financial problems that might arise if Ming Kee would launch the online shopping project. In Question 7, the candidate had some understandings of the meaning of secondary data though the description was not clear enough. Also, the candidate misinterpreted the requirement of part (a)(ii). The candidate's understanding of the characteristics of the maturity stage of a product life cycle was very limited and he/she was also not familiar with various off-the-job training methods. Lastly, the candidate gave a reason why the frequent damage of dishware is non-insurable but the discussion of risk management strategies was not relevant to the case context. In Question 9, the candidate had some idea of the factors to be considered by a smartphone manufacturer when setting the price for its new mobile phone, but the illustration was too vague. The candidate was also unfamiliar with the steps in the purchase decision-making process.

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