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

1. a) Joint venture is two business mixed together to run a business.

b) It can learn more ~~tech~~ technology or new product from the partner company.

It can have more source of capital.

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2. a) After Mary's retirement, her financial needs have buy the ~~the~~ ~~ins~~ Insurance, the high ages may have more problems of body. Also have prepare a capital distribut ~~po~~ proposal ~~#~~ after ~~die~~ she death.

b) Mary should know her ~~risk~~ risk level, ~~know~~ she need to know can or can't afford a high risk ~~investment~~ investment.

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3. a) i)

ii)

b) The General Managers of Company B.

c) Risk Management Manager. Insurance is a way of risk transfer, the Risk Management manage about risk.

d) Accrual concept.

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4(a). Trial balance as at 31 December 2016

2016	Dr \$	Cr \$
Set Capital as at 1 January 2016		240000
Bank overdraft	173400	
Furniture		204000
Sales		796200
Purchase	500400	
Returns inwards	1800	
Returns outwards		1500
Discount received	2100	
Operating expenses		<u>507000</u>

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b)

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

In Question 1, the meaning of joint venture was not accurately given in part (a). In part (b), the advantages of more technology, more new products and more capital were mentioned but no explanations were given. In Question 2 part (a), though insurance and capital distribution after death were mentioned, explanations were not complete. In part (b), the responsibilities of Mary as an investor were not clearly stated. In Question 3, no answers were given in part (a) and the answer given in part (b) was wrong. In part (c), though Risk Management Manager and risk transfer were mentioned, no further explanations were given. In part (d), the Accrual Concept was listed but spelled wrongly. Again, no explanations were given for the answer. In Question 4 part (a), many account balances were placed in the wrong column of the trial balance. No 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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a) i) ~~Consistency~~ Going concern
 ii) Money measurement
 iii) Materiality
 iv) ~~Consistency~~
 v) Business entity

b) Realisation. Because the cost of ~~calculator~~ calculator is cheap. It can be use for only 10 years. ~~It~~ It only cost \$5 per year. Therefore, it was recorded as an expense.

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a) Opening inventory + Purchases - Sales
 $17,200 + 20,000 + 54,000 - 11,250 - 62,400 = 17,550$
 Closing inventory = 17,550

b) Income Statement for the ~~month~~ month ended 31 March 2017

	\$	\$	\$
Sales			73,650
Less: Cost of Good sold			
Opening inventory		17,200	
Purchases		74,000	
Less: Closing inventory		<u>(17,550)</u>	<u>(73,650)</u>
Gross Profit			0
Less: Expenditure			
Operating expense			<u>(14,350)</u>
Net Loss			14,350

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a) ~~432,000~~ $432,000 \div 8,000 = 54$
 $54 \times 2400 + 54 \times 2,500 = \$264,600$

b) (i) 400,000

(ii) 240,000

(iii) 89,000

~~432,000~~

c) Fixed manufacturing overheads

d) Type P. The manufacturing overheads of it is the highest.

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n) Cash at bank a/c					
Date	Details	\$	Date	Details	\$
2017 Jan 1	Balance b/d	105,468	2017 2016 Jan 1 Jan 22	K&K Ltd.	15,236
Jan 1	Balance b/d	105,468	Aug 4	Geo Co.	35,060
	A/L	180	Oct 30	Sunny Ltd	7,850
	A/L	61,200	Dec 26	Expense 8755	8755
				Expense 1694	1,694
			Dec 27	Expense Suspense	3,160
			Dec 29	Insufficient funds	11,630
				Expense	180
			Dec 31	Expense Suspense	81,425
				Balance f/d	10,793
		<u>166,848</u>			166,848
2017 Jan 1	Balance b/d	10,793			

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Start each question on a new page.

a) $31.25 + 625 + 96.875$ ~~712.125~~ = 190.625

b) $366,000 + 600,000 = 966,000$

c) i) ~~0.13~~ ~~0.13~~ ~~0.13~~ 0.13

ii) ~~0.73~~ 0.73

d) Direct labour hours, because the difference is smaller.

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a) i) Income statement for the year ended 31 December 2016		
	\$	\$
Sales (1,404,900 + 89,400 + 29,500)		1,523,800
Less: Cost of goods sold		
Opening inventory	143,000	
Purchases	987,970	
Less: Closing inventory	<u>(15,000)</u>	<u>(1,115,970)</u>
Gross Profit		407,830
Less: Expenditure		
Sundry expenses	42,800	
Salaries (89,400 + 129,000)	218,400	
Rent and Rates (127,750 - 8,000)	<u>119,750</u>	<u>(380,950)</u>
Net Profit		26,880

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b) Normal loss of inventory; ~~not~~ ~~cannot~~ cannot be sold out anymore, ~~is~~ predictable, etc.: outdated.
~~is~~ Abnormal loss of inventory; loss by accident, unpredictable.
 The type of inventory loss caused to Mark's business by the fire is abnormal loss of inventory.

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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 showing some of the relevant items in the income statements in Questions 2 and 7. 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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a) Pure risk is the risk that one can't time, It may happened in every moment, such as fire, earthquake. Speculative risk is the risk that may happened in special movement, you may know the risk will be high in some places. Such as the car crash.

b).

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The user credit, that is the bank with considers, because, the user credit will affect that the bank's choise,

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The coach, the drivers can train by coaching. drivers can train on the job and it can solve the question easy in coaching.

Classroom training, drivers can learn the transport drivers, knowlages and safty knowlages in the classroom.

Siminetlats, ~~the~~ this can train the driver without affect the job, the driver can try to solve the accident that in the real driving.

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Promotion, the decline stage products can use more promotion to increase the sales, such as advertising or posters.

Price, the products may set lower price to recover the products cost, that can avoid the cost loss.

Product, the products may remake to modify, then it become a new products to escape the decline stage.

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a) Budgeting, Marco should have a budget that his five-year plan, also, the risk management, the five-year plan will have a high risk, he should understand all risks.

b) The social needs, the salespersons may not satisfy of the job state, they may want to have chance to become the manager.

The ego needs, the salespersons may not feel satisfy for themselves. they may want to have higher salary to satisfy their life needs.

c) According to the customer relationship management, if the customer have a good experience of the shop, they are willing to repurchase, also, they will share to their friends, then the sales will increase.

d) the phone promotion, the customer can know the full information about the product, it will increase the customer's interest of the product.

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Start each question on a new page.

a) perishability, that is the relationship between the supplier and service,

b) The questionnaire send by mail, it can clearly know about the ~~to~~ customers' need and their comments about the robot service.

c) i)

Years	cost. (\$)	cost. remain (\$)
0	\$ 0	\$ 4000 000
1	\$ 1420 000	\$ 2580 000
2	\$ 1420 000	\$ 1160 000
3	\$ 1160 000	0

$$\left(\frac{1160000}{1420000} \right) + 2 = 2.8$$
 Payback period = 2.8 years

ii)

$$\frac{4000000}{(1 + 0.06)^3} = 3358477$$

NPV = \$ 3358477.

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寫於邊界以外的答案，將不予評閱。

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

d). Yes, because it is lower.

e).

Answers written in the margins will not be marked.

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13 14 15 16 17 18 19 20 21 22 23 24 ≥25

每題另起新頁作答。

Start each question on a new page.

a) First, the fashion chain should measure the capital to know how many capital can use on marketing. Second, they should predict how many capital they can use on the market, third, they should search the information in the market to know that which character they are, last, they should make the marketing decision.

b) For the socio-cultural factors, some places may not allow the women to show the legs or arms that it may affected the fashion chain market. in that places, also, some socio-cultural that may affected the fashion style, and the marketing may need to change in some place.

For the psychological factors, some people may willing to have high class fashion that to satisfy their ego need,

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Comments

In general, 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.

In Question 1, the candidate had no understanding of pure risk and speculative risk and part (b) was not answered. In Question 2, the candidate was not clear about the components of the '5Cs' of the credit standard. In Question 3, the candidate was confused about the requirements of the question. In Question 4, the candidate was able to provide some ways to market a product in the decline stage of the product life cycle based on the marketing mix framework, though his/her knowledge was still very limited.

In Question 5, the candidate misinterpreted the requirements of part (a). He/She had some idea about the theory of Maslow's Hierarchy of Needs but the explanation was very confusing. Also, the candidate's understanding of why customer relationship management could help increase sales to existing customers was very superficial and limited. Lastly, the answer to part (d) was basically irrelevant.

In Question 6, the candidate's knowledge of the characteristics of service was very limited. The answer to part (b) did not correspond to what the question required. However, the calculation of the payback period was quite good though that of the net present value was incorrect. Lastly, the candidate had no idea about the implications of NPV and part (e) was unanswered.

In Question 8, the candidate had no knowledge of the steps in formulating a marketing plan and was not very familiar with the socio-cultural and psychological factors. This piece of work is of Level 1 in the HKDSE reporting scale.