

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS &  
HONG KONG ASSOCIATION FOR BUSINESS EDUCATION  
HONG KONG DIPLOMA OF SECONDARY EDUCATION EXAMINATION 2017/18

**BUSINESS, ACCOUNTING AND FINANCIAL STUDIES**  
**MOCK EXAMINATION**  
**PAPER 1**

Time allowed: 1 hour 15 minutes  
This paper must be answered in English.

**GENERAL INSTRUCTIONS**

1. There are **TWO** sections, A and B in this paper. Section A consists of multiple-choice questions and Section B contains short questions.
  2. Answer **ALL** questions in Section A. There are two parts in Section B. Answer **ALL** questions in Part 1 and **ONE** of the two questions in Part 2.
  3. Answers to Section A should be marked on the Multiple-choice Answer Sheet while answers to Section B should be written in the Answer Book. In the Answer Book, start **EACH** question (not part of a question) on a **NEW** page.
  4. **The Answer Sheet for Section A and the Answer Book for Section B must be handed in separately at the end of the examination.**
- 

**INSTRUCTIONS FOR SECTION A (MULTIPLE-CHOICE QUESTIONS)**

1. Read carefully the instructions on the Answer Sheet. Write your English name, examination centre and seat number in the space provided.
2. When told to open this book, you should check that all the questions are there. Look for the words '**END OF SECTION A**' after the last question.
3. All questions carry equal marks.
4. **ANSWER ALL QUESTIONS.** You should use an HB pencil to mark all your answers on the Answer Sheet. Wrong marks must be completely erased.
5. You should mark only **ONE** answer for each question. If you mark more than one answer, you will receive **NO MARKS** for that question.
6. No marks will be deducted for wrong answers.

## Section A (60 marks)

There are 30 questions in this section. Answer ALL questions. Choose the best answer for each question.

1. Which of the following circumstances should laissez-faire leadership be adopted by management?
  - A. Subordinates are creative while their works demand a high degree of autonomy.
  - B. Subordinates are young and willing to take up job responsibilities.
  - C. Superior concerns about friendly working environment and provide chances of development for subordinates.
  - D. Subordinates possess required knowledge and skills and superior encourages participation.
  
2. Rank the following financial instruments in accordance with the investment preferences of a risk-averse investor.
  - (1) A junk bond with a high return rate
  - (2) Shares from companies included in Hang Seng Index
  - (3) Shares from companies listed on the Main Board
  - A. (1)→(3)→(2)
  - B. (1)→(2)→(3)
  - C. (2)→(3)→(1)
  - D. (3)→(2)→(1)
  
3. “The Hong Kong-Zhuhai-Macau Bridge will be of strategic importance to further economic development of Hong Kong.” The construction of the bridge is an example of \_\_\_\_\_ which will affect future business decision.
  - A. political factor
  - B. economic factor
  - C. technological factor
  - D. physical factor

4. Which of the following statements are correct?
- (1) An account with a zero balance must not be shown in a trial balance.
  - (2) A trial balance will not agree if a credit purchase was debited to the purchases account and credited to the cash account.
  - (3) A trial balance will not agree if a salary payment was debited to the salaries account for \$1,000 and debited to the cash account with the same amount.
- A. (1) and (2) only  
B. (1) and (3) only  
C. (2) and (3) only  
D. (1), (2) and (3)
5. In franchise arrangement, a franchisee can \_\_\_\_\_.
- (1) earn stable income from the operation
  - (2) be benefited from the franchise's brand name
  - (3) gain support in business management
- A. (1) and (2) only  
B. (1) and (3) only  
C. (2) and (3) only  
D. (1), (2) and (3)
6. Which of the following are the advantages of using an organisational chart to show the organisational structure of an enterprise?
- (1) The enterprise will avoid deviating from the goal.
  - (2) The relationship between superiors and subordinates will become clearer.
  - (3) Staff will have a better understanding of the authorities at different ranks.
- A. (1) and (2) only  
B. (1) and (3) only  
C. (2) and (3) only  
D. (1), (2) and (3)

7. Arrange the following steps in chronological order for a planning process:

- (1) develop forecasts and plan assumptions
- (2) implement a plan
- (3) establish objectives
- (4) develop and choose between alternative actions

- A. (1) → (3) → (2) → (4)
- B. (1) → (3) → (4) → (2)
- C. (3) → (1) → (4) → (2)
- D. (3) → (4) → (1) → (2)

8. A company has transferred \$30,000 from its bank current account to a 12-month time deposit account on 31 December 2017. The 12-month time deposit account should be presented as \_\_\_\_\_ in the \_\_\_\_\_ .

- A. a non-current asset.....statement of financial position
- B. an expense.....income statement
- C. a current liability.....statement of financial position
- D. a current asset.....statement of financial position

9. In December 2017, a company made the following transactions:

- Dec 11 Purchased goods on credit from C Chan for \$2,400, before deducting a 4% trade discount.
- Dec 19 Returned goods purchased from a supplier on credit for \$180.
- Dec 27 Purchased goods on credit from WH for \$3,500, with 10% cash discount if the payment was made within 7 days.

Calculate the total amount of purchases recorded for the month of December 2017 in its purchases account?

- A. \$5,454
- B. \$5,624
- C. \$5,804
- D. \$5,900

10. Which of the following statement(s) about consumer credit is/are correct?
- (1) Consumer credit is often unsecured.
  - (2) Student loan is a kind of consumer credit.
  - (3) Company usually uses consumer credit to finance its business.
- A. (1) only
  - B. (1) and (2) only
  - C. (2) and (3) only
  - D. (1), (2) and (3)
11. On the first day of 2017, Mable made a 2-year fixed deposit of \$20,000 with interest rate of 8% per annum compounded quarterly. How much will she have (to the nearest dollar) when the fixed deposit matures?
- A. \$23,433
  - B. \$23,328
  - C. \$23,200
  - D. \$20,808
12. Which of the following tasks are performed by marketing department of a company?
- (1) conduct survey on customer needs
  - (2) formulate promotion strategies of products
  - (3) design remuneration package for salespersons
  - (4) sort out customers' data for maintaining customer relationship
- A. (1) and (2) only
  - B. (3) and (4) only
  - C. (1), (2) and (4) only
  - D. (1), (2), (3) and (4)

13. A listed company is going to be privatized. Which of the following are the major incentives for privatization?

- (1) mitigate the risk of being taken over
- (2) keep financial information secret
- (3) save fees to prepare audited financial statements

- A. (1) and (2) only
- B. (1) and (3) only
- C. (2) and (3) only
- D. (1), (2) and (3)

14. Arrange the following tasks in an accounting cycle in correct order.

- (1) post transactions to ledger accounts
- (2) prepare financial statements
- (3) prepare period-end adjustments
- (4) enter transactions in relevant books of original entry
- (5) prepare a trial balance

- A. (1) → (4) → (5) → (3) → (2)
- B. (4) → (1) → (5) → (3) → (2)
- C. (1) → (5) → (4) → (3) → (2)
- D. (4) → (1) → (3) → (5) → (2)

15. Which of the following descriptions about ordinary shares and bonds is correct?

	<u>Ordinary shares</u>	<u>Bonds</u>
A. Returns	higher	lower
B. Voting right	yes	yes
C. Redemption upon maturity	yes	yes
D. Relationship between holders and company	owners	creditors

16. Which of the following is/are internal factor(s) affecting share prices?
- (1) dividend policy
  - (2) industry prospect
  - (3) company performance
- A. (2) only  
B. (1) and (3) only  
C. (2) and (3) only  
D. (1), (2) and (3)
17. Which of the following is/are the possible motive(s) for companies to sponsor charities?
- (1) to increase long-term revenue
  - (2) to maximize profit
  - (3) to comply with legal requirements
- A. (1) only  
B. (2) only  
C. (1) and (3) only  
D. (2) and (3) only
18. Which of the following statements regarding controlling is correct?
- A. Companies should take corrective actions whenever the actual performance is below standard.
  - B. Managers in different departments in the same company should use the same performance standard.
  - C. Only top management should be responsible for controlling in a company.
  - D. Managers should compare the actual performance of their departments with performance standards regularly.

19. Which of the following are the major functions of accounting?
- (1) communicating
  - (2) budgeting
  - (3) summarising
- A. (1) and (2) only
  - B. (1) and (3) only
  - C. (2) and (3) only
  - D. (1), (2) and (3)
20. On 30 June 2016, Hi-tech Computer Shop signed an agreement to purchase stationery stock on credit for \$1,000. On the same date, the market value of the stationery stock was \$1,100 and no entries had yet been made in the book. On 15 January 2017, Hi-tech paid and recorded \$1,000 in the book. The financial year of Hi-tech Computer Shop ended on 31 December 2016. Which of the following accounting concept has been violated in this case?
- A. Accrual concept
  - B. Historical cost concept
  - C. Consistency concept
  - D. Going concern concept
21. Which of the following is/are the possible way(s) for a bank to fulfill social responsibility to a community?
- (1) offer incentives for customers to use electronic bank statements
  - (2) provide employees with volunteering leaves
  - (3) sponsor staff recreational activities
- A. (2) only
  - B. (1) and (2) only
  - C. (1) and (3) only
  - D. (1), (2) and (3)



22. Which of the following business functions is responsible for setting up an App to facilitate customers in making reservation at restaurants?
- A. Financial management
  - B. Operations management
  - C. Marketing management
  - D. Information management
23. Which of the following statements are correct descriptions of SMEs?
- (1) They enjoy lower profits tax rate.
  - (2) They serve only local customers on small market.
  - (3) They are usually lack of economies of scale.
  - (4) The owners often could not afford to hire management specialists.
- A. (1) and (2) only
  - B. (3) and (4) only
  - C. (1), (3) and (4) only
  - D. (2), (3) and (4) only
24. It is a common practice for the banks in Hong Kong to pay semi-annual interest to all savings accounts on 30 June and 31 December each year. The following is an 18-month savings plan starting on 1 January 2016. Calculate the net present value of the savings plan (to the nearest dollar) if the nominal interest rate is 4% per annum:

<u>Events</u>	<u>Amount in \$</u>
First Deposit on 1 July 2016	40,000
Second Deposit on 1 January 2017	30,000
Cash Return on 30 June 2017	77,000

- A. \$ 2,345
- B. \$ 4,508
- C. \$ 2,254
- D. \$62,178

25. Which of the following statements about the personal financial planning at different life stages is correct?
- A. The most important objective of estate planning in Hong Kong is to minimize tax expenses.
  - B. For married couples with young children, the insurance protection for parents is more important than children.
  - C. Retirement planning is needed at the pre-retirement stage only and more financial resources must be directed to savings for retirement preparation.
  - D. The most important objective of savings management for retired people is providing enough resources for medical expenses.

**Consider the following information and answer Q26 and 27:**

The following accounting information for the year ended 31 December 2017 was extracted from the books of a firm:

Gross profit margin	50%
Net profit margin	20%
Other revenue	2,000
Drawings	\$9,600
Net profit	\$15,600
Capital, 1 January 2017	\$75,000
Capital, 31 December 2017	?

26. The gross profit for the year 2017 is \_\_\_\_\_.
- A. \$23,200
  - B. \$78,000
  - C. \$39,000
  - D. \$13,600
27. The return on capital employed for the year 2017 is \_\_\_\_\_.
- A. 20.80%
  - B. 18.84%
  - C. 20.00%
  - D. 19.26%

28. In March 2017, a purchases return of \$750 was entered twice in the trade payables account while the purchases returns account was correctly entered. What were the effects on the balance of trade payables account and the totals of trial balance at 31 March 2017?

- A. The balance of trade payables account was overstated by \$750 and the debit total of trial balance was overstated by \$750.
- B. The balance of trade payables account was overstated by \$750 but it would not affect the trial balance agreement.
- C. The balance of trade payables account was understated by \$750 but it would not affect the trial balance agreement.
- D. The balance of trade payables account was understated by \$750 and the credit total of trial balance was understated by \$750.

29. Which of the following statements are correct?

- (1) The Mainland is the main re-export destination of Hong Kong commodities.
- (2) The Closer Economic Partnership Arrangement is a piece of free trade legislation to promote cross-border trade in goods and services.
- (3) Hong Kong is the largest offshore Renminbi trading centre of the Mainland.

- A. (1) and (2) only
- B. (1) and (3) only
- C. (2) and (3) only
- D. (1), (2) and (3)

30. On 13 July 2017, Sun Enterprise purchased goods on credit for \$9,000 from Moon Company, and obtained a 5% trade discount. If Sun Enterprise repays within 23 days, it can enjoy a 2% cash discount.

If Sun Enterprise settled the amount on 22 July 2017, what are the double entries in the books of Moon Company to record this transaction?

	Dr		Cr
A. Trade payables	\$8,379	Bank	\$8,379
B. Trade payables	\$8,550	Bank	\$8,550
C. Bank	\$8,550	Trade receivables	\$8,550
D. Bank	\$8,379	Trade receivables	\$8,379

**END OF SECTION A**

**Section B** (30 marks)**Part 1** (20 marks) Answer ALL questions in this part.

1. (a) Identify two differences between a government department and a public **corporation**.  
(2 marks)
- (b) As the labour and rental costs keep rising, Vivien, a boutique owner, is considering developing an on-line retail business to save operation costs.  
Explain one technological factor and one social-cultural factor that may affect Vivien's decision.  
(4 marks)
2. (a) State two reasons for the importance of maintaining a good personal credit record.  
(2 marks)
- (b) Compare the differences between revolving personal loan and instalment loan in terms of flexibility **of repayment** and pattern of drawing the loan.  
(4 marks)
3. On 30 June 2017, Peter bought an antique motor car and printed his company's logo on the car at a total cost of \$700,000. The purchase agreement was signed in the name of the company. Peter solely used the car to drive his son to and from school. On 30 September 2017, he obtained a market valuation of the car from an auction house. The market value was estimated to be \$760,000 and this amount was shown on his company's statement of financial position as a non-current asset. On 1 October 2017, the company settled the total costs of \$700,000 by cheque. The financial year ends on 30 September each year.

**Required:**

- (a) For the above situation, describe and explain a relevant accounting concept that has been violated and provide an explanation for the violation.  
(3 marks)
- (b) Prepare double entries to record the acquisition of the antique motor car on 30 June 2017.  
(1 mark)
4. Employees work in three departments including purchasing, operations and marketing in a book store. The store is running successfully with full cooperation from all departments.
  - (a) With reference to the principles of effective management, briefly explain the principle adopted in the book store.  
(2 marks)
  - (b) From the view of employees, state one advantage and one disadvantage of the above principle.  
(2 marks)

**Part 2** (10 marks) Answer **ONE** question in this part.

**Based on the following information, answer either Question 5 or 6.**

Kingsley runs a company selling innovative electronic products in Wan Chai as a sole proprietor. Accounting information of his company for the year 2017 was extracted below:

	\$
Sales by cheques	?
Credit sales	500,000
Purchases by cheques	144,000
Goods returned by customers of credit sales	40,000
Goods returned to suppliers of credit purchases	20,000
Credit purchases	200,000
Payments to suppliers of credit purchases by cheques	150,000
Operating expenses	62,000
Trade receivables, 31 December 2016	30,000
Trade receivables, 31 December 2017	90,000
Inventory, 31 December 2016	60,000
Inventory, 31 December 2017	30,000
Discounts received	3,000
Receipts from customers of credit sales by cheques	?
Bank, 31 December 2016	53,000
Bank, 31 December 2017	227,000

Other information:

- (i) The gross profit for the year 2017 was \$236,000.
- (ii) All operating expenses were paid by cheque.

5. (a) Prepare for Kingsley an income statement for the year ended 31 December 2017. (5 marks)
- (b) Briefly explain one importance of planning. (1 mark)

Kingsley prepares to enter the Mainland market. He plans to develop a new product line in Mainland.

- (c) Explain the interrelationship between human resources management and operations management in the new product line. (4 marks)
6. (a) Prepare for Kingsley the Trade Receivable account and the Bank account for the year ended 31 December 2017. (5 marks)
- (b) Define span of control. (1 mark)

Kingsley appoints Alan and Bob to be regional managers of Hong Kong and Mainland respectively. Alan suggests that more resources should be allocated to develop the local market in Hong Kong while Bob proposes to build a new production line in Shenzhen Qianhai. Both of them complain that Kingsley does not delegate enough decision making power to them. Unluckily, the company is running out of resources and has to make late payments to its suppliers due to insufficient funds.

- (c) With reference to the principles of effective management, state and briefly explain which principle has been violated. (2 marks)
- (d) With reference to the social responsibility, briefly explain Kingsley's responsibility and how his company will be affected. (2 marks)

**END OF PAPER**

香港會計師公會 及 香港商業教育學會

香港中學文憑考試 2017/18

企業、會計與財務概論模擬考試

試卷一

一小時十五分完卷

此卷須用中文作答

**基本指引**

1. 本試卷分甲、乙兩部：甲部為多項選擇題，乙部為短題目。
  2. 甲部為必答題。乙部分為兩部分：第一部分全部試題均須作答，第二部分兩道試題中選答一題。
  3. 甲部的答案須填畫在多項選擇題答題紙上；乙部的答案須填寫在答題簿上。每題(非指分題)必須另起新頁作答。
  4. 考試完畢，甲部之答題紙與乙部的答題簿須分別繳交。
- 

**甲部的考生須知 (多項選擇題)**

1. 細讀答題紙上的指引，於空格內填寫考生的英文姓名，「試場 - 地點」和「座位編號」。
2. 獲准打開試卷時，考生應檢查題目是否完整，最後一題後應有「**甲部完**」的字樣。
3. 各題佔分相等。
4. 全部試題均須作答。考生應使用 HB 鉛筆於答題紙上填畫所有答案，應小心擦去錯誤的答案。
5. 每題只可填畫一個答案。如填畫多個答案，則該題不給分。
6. 答案錯誤，不另扣分。

**甲部。(60分)**

此部份有三十條問題，必須回答**所有**問題。請每題選出最佳答案。

1. 就下列哪種情況下，管理人員應採取自由放任式領導？
  - A. 下屬具創意而且工作需要高度的自主性。
  - B. 下屬是年輕及願意承擔工作責任。
  - C. 上司關心友善的工作環境，並提供發展機會予下屬。
  - D. 下屬擁有所需的知識和技能，而上司亦鼓勵其參與。
  
2. 就厭惡風險的投資者而言，按其投資喜好排列以下金融工具：
  - (1) 高回報率的垃圾債券
  - (2) 恆生指數中的公司股票
  - (3) 主版上市的公司股票
  - A. (1)→(3)→(2)
  - B. (1)→(2)→(3)
  - C. (2)→(3)→(1)
  - D. (3)→(2)→(1)
  
3. “港珠澳大橋將會對香港經濟進一步發展具有戰略的重要性。”興建橋樑是影響未來商業決定的一項\_\_\_\_\_。
  - A. 政治因素
  - B. 經濟因素
  - C. 科技因素
  - D. 自然地理因素



4. 以下哪項陳述是正確的？

- (1) 零餘額的帳戶不會顯示在試算表。
- (2) 如果賒購借記購貨帳及貸記現金帳，試算表就不會平衡
- (3) 如果支付薪金同時地借記薪金帳及現金帳各\$1,000，試算表就不會平衡。

- A. 只有(1) 及 (2)
- B. 只有(1) 及 (3)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

5. 在特許經營的安排下，特許權使用者可以\_\_\_\_\_。

- (1) 從經營中賺取穩定的收入
- (2) 受惠於特許權擁有人的品牌
- (3) 在企業的管理上得到支援

- A. 只有(1) 及 (2)
- B. 只有(1) 及 (3)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

6. 使用組織圖來顯示一個企業的組織結構會帶來以下哪項優點？

- (1) 企業可避免偏離目標。
- (2) 上司與下屬的關係將變得更加清晰。
- (3) 不同職級的員工更能了解職權的關係。

- A. 只有(1) 及 (2)
- B. 只有(1) 及 (3)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

7. 按照時間順序列出計劃過程的步驟：

- (1) 制定預測和計劃假設
- (2) 執行計劃
- (3) 確立目標
- (4) 制定和選擇不同的行動計劃

- A. (1) → (3) → (2) → (4)
- B. (1) → (3) → (4) → (2)
- C. (3) → (1) → (4) → (2)
- D. (3) → (4) → (1) → (2)

8. 於 2017 年 12 月 31 日，某公司把其銀行往來帳戶的 \$30,000 過帳至 12 個月的定期存款帳戶。12 個月的定期存款帳戶應在\_\_\_\_\_顯示為\_\_\_\_\_。

- A. 財務狀況表……一項非流動資產
- B. 損益表……一項費用
- C. 財務狀況表……一項流動負債
- D. 財務狀況表……一項流動資產

9. 於 2017 年 12 月，某公司有以下的交易：

12 月 11 日 向陳先生賒購貨品 \$2,400，未扣除 4% 營業折扣。

12 月 19 日 退回向供應商賒購的貨品 \$180。

12 月 27 日 向偉康賒購貨品 \$3,500，如在 7 天內付款可享 10% 現金折扣。

計算 2017 年 12 月在購貨帳戶記錄的購貨總額。

- A. \$5,454
- B. \$5,624
- C. \$5,804
- D. \$5,900

10. 以下哪項關於消費者信貸的陳述是正確的？

- (1) 消費者信貸通常是無擔保的。
- (2) 學生貸款是其中一種消費者信貸。
- (3) 公司經常使用消費者信貸為其業務融資。

- A. 只有(1)
- B. 只有(1) 及 (2)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

11. 在 2017 年的首日，美寶為一項兩年期的定期存款存入\$20,000，年利率為 8%，按季計算複利息。當定期存款到期時，美寶可取回的金額(計算至整數元)是多少？

- A. \$23,433
- B. \$23,328
- C. \$23,200
- D. \$20,808

12. 以下哪項工作由公司的市場營銷部門執行？

- (1) 對顧客的需要進行調查
- (2) 制定產品推廣策略
- (3) 設計銷售人員的薪酬待遇方式
- (4) 整理顧客數據以維持與客戶關係

- A. 只有(1) 及 (2)
- B. 只有(3) 及 (4)
- C. 只有(1)、(2) 及 (4)
- D. (1)、(2)、(3) 及 (4)

13. 一上市公司正打算推行私有化，以下哪項是私有化的主要誘因？

- (1) 減低被收購的風險
- (2) 為財務資料保密
- (3) 節省編製經審計的財務報表費用

- A. 只有(1) 及 (2)
- B. 只有(1) 及 (3)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

14. 按照正確的順序排列在會計循環中的下列工作。

- (1) 將交易過帳至分類帳帳戶
- (2) 編製財務表
- (3) 作出期末調整
- (4) 記錄交易在相關的原始分錄簿
- (5) 編製試算表

- A. (1) → (4) → (5) → (3) → (2)
- B. (4) → (1) → (5) → (3) → (2)
- C. (1) → (5) → (4) → (3) → (2)
- D. (4) → (1) → (3) → (5) → (2)

15. 以下哪項關於普通股和債券的描述是正確的？

- |              | <u>普通股</u> | <u>債券</u> |
|--------------|------------|-----------|
| A. 回報        | 較高         | 較低        |
| B. 投票權       | 有          | 有         |
| C. 到期贖回      | 有          | 有         |
| D. 持有人與公司的關係 | 擁有着        | 債權人       |

16. 以下哪項是影響股票價格的內部因素？

- (1) 股息政策
- (2) 行業前景
- (3) 公司表現

- A. 只有(2)
- B. 只有(1) 及 (3)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

17. 以下哪項是企業贊助慈善機構的可能動機？

- (1) 增加長遠的收益
- (2) 使利潤最大化
- (3) 符合法律要求

- A. 只有(1)
- B. 只有(2)
- C. 只有(1) 及 (3)
- D. 只有(2) 及 (3)

18. 以下哪項關於控制的陳述是正確的？

- A. 當實際表現低於標準時，公司應採取糾正行動。
- B. 在同一公司下，不同部門的管理人員應採用相同的表現標準。
- C. 只有高層管理人員會負責在公司內進行控制的過程。
- D. 管理人員應定期比較其部門的實際表現與表現標準之分別。

19. 以下哪項是會計的主要功能？

- (1) 溝通
- (2) 預算
- (3) 歸納

- A. 只有(1) 及 (2)
- B. 只有(1) 及 (3)
- C. 只有(2) 及 (3)
- D. (1)、(2) 及 (3)

20. 於 2016 年 6 月 30 日，高科技電腦商店簽署了一份協議作賒購\$1,000 的文具存貨，文具存貨的市值於同一天為\$1,100，但在帳冊上沒有作任何記錄。於 2017 年 1 月 15 日，高科技支付及記錄了\$1,000 在帳冊上。高科技電腦商店之年終日期為 2016 年 12 月 31 日。就上述情況，下列哪項會計概念被違反？

- A. 應計概念
- B. 歷史成本概念
- C. 一致性概念
- D. 繼續經營概念

21. 以下哪項是銀行對社區履行社會責任的可行方案？

- (1) 提供優惠予客戶使用電子銀行月結單
- (2) 提供義工假期予僱員
- (3) 贊助員工的康樂活動

- A. 只有 (2)
- B. 只有(1) 及 (2)
- C. 只有(1) 及 (3)
- D. (1)、(2) 及 (3)

22. 以下哪項商業功能負責設置應用程式以幫助客戶在餐廳預留座位？

- A. 財務管理
- B. 營運管理
- C. 市場管理
- D. 資訊管理

23. 以下哪項中小型企業的描述是正確的？

- (1) 它們享有較低的利得稅稅率。
- (2) 它們只在狹小市場服務本地顧客。
- (3) 它們通常缺乏規模經濟
- (4) 東主通常無法承擔聘用管理專才。

- A. 只有(1) 及 (2)
- B. 只有(3) 及 (4)
- C. 只有(1)、(3) 及 (4)
- D. 只有(2)、(3) 及 (4)

24. 香港銀行慣常於每年 6 月 30 日及 12 月 31 日，向所有儲蓄帳戶支付半年的利息。以下是從 2016 年 1 月 1 日開始的 18 個月儲蓄計劃。如果名義利率為每年 4%，計算儲蓄計劃的淨現值(計算至整數元)：

<u>事件</u>	<u>金額(\$)</u>
2016 年 7 月 1 日的第一次存款	40,000
2017 年 1 月 1 日的第二次存款	30,000
2017 年 6 月 30 日的現金回報	77,000

- A. \$ 2,345
- B. \$ 4,508
- C. \$ 2,254
- D. \$62,178

25. 以下哪項陳述關於在人生不同階段的個人理財規劃是正確的？

- A. 遺產管理在香港的最重要目的是減少稅項。
- B. 對於已婚而育有年幼孩子的夫婦，父母的保險保障較孩子的更為重要。
- C. 只有將近退休前才須制定退休計劃，而更多的財務資源必須投放於儲蓄作退休準備。
- D. 儲蓄管理的最重要目的是為已退休人士就醫療費用提供足夠的資源。

根據以下資料，回答第 26 及 27 題：

以下是摘錄自某商號截至 2017 年 12 月 31 日止年度的會計資料：

毛利率	50%
淨利率	20%
其他收益	2,000
提用	\$9,600
淨利	\$15,600
資本，2017 年 1 月 1 日	\$75,000
資本，2017 年 12 月 31 日	?

26. 2017 年度的毛利為 \_\_\_\_\_。

- A. \$23,200
- B. \$78,000
- C. \$39,000
- D. \$13,600

27. 2017 年度的運用資金報酬率為 \_\_\_\_\_。

- A. 20.80%
- B. 18.84%
- C. 20.00%
- D. 19.26%



28. 於2017年3月份，一項退貨\$750被入帳至應付貨款帳戶兩次，但被正確記入購貨退出帳戶。以下哪項是於2017年3月31日對應付貨款帳戶餘額和試算表總額的影響？
- 應付貨款帳戶餘額多報了\$750及試算表的借方總額多報了\$750。
  - 應付貨款帳戶餘額多報了\$750但不會影響試算表的平衡。
  - 應付貨款帳戶餘額少報了\$750但不會影響試算表的平衡。
  - 應付貨款帳戶餘額少報了\$750及試算表的貸方總額少報了\$750。
29. 以下哪項陳述是正確的？
- 內地是香港商品主要轉口的目的地。
  - 「更緊密經貿關係安排」是一項自由貿易法規，促進貨物和服務的跨境貿易。
  - 香港是內地最大的境外人民幣交易中心。
- 只有(1)及(2)
  - 只有(1)及(3)
  - 只有(2)及(3)
  - (1)、(2)及(3)
30. 於2017年7月13日，太陽企業向月亮企業賒購\$9,000的貨品，並取得營業折扣5%。若太陽企業在23天內還款，它可享有2%現金折扣。如果太陽企業於2017年7月22日償還款項，此交易在月亮企業帳冊上的複式記帳是甚麼？
- |         | 借       |      | 貸       |  |
|---------|---------|------|---------|--|
| A. 應付貨款 | \$8,379 | 銀行存款 | \$8,379 |  |
| B. 應付貨款 | \$8,550 | 銀行存款 | \$8,550 |  |
| C. 銀行存款 | \$8,550 | 應收貨款 | \$8,550 |  |
| D. 銀行存款 | \$8,379 | 應收貨款 | \$8,379 |  |

甲部完

**乙部 (30 分)****第一部分(20 分) 全部試題均須作答。**

1. (a) 識別政府部門和公營公司的兩項差異。 (2 分)  
  
(b) 維安是一家時裝店東主，隨著勞工和租金成本的不斷上升，她正在考慮開發一網上零售業務，以節省其經營成本。  
解釋可能會影響維安決定的一項科技因素和一項社會文化因素。 (4 分)
2. (a) 指出兩個關於維持良好個人信貸記錄重要性的原因。 (2 分)  
  
(b) 比較週轉個人信貸和分期付款貸款在還款的靈活性和提取貸款模式的差異。 (4 分)
3. 於 2017 年 6 月 30 日，彼得購置一輛總成本為\$700,000 的古董汽車，在汽車印上公司標誌，並以其公司名義簽署購買協議，汽車只用於接載彼得的兒子往返學校。於 2017 年 9 月 30 日，他在拍賣行取得該汽車的估價，它的估計市值為\$760,000，公司將此價值顯示為財務狀況表中的非流動資產。公司於 2017 年 10 月 1 日以支票支付\$700,000。年終日定為每年的 9 月 30 日。

**作業要求：**

- (a) 描述並解釋上述情況所違反的一項相關會計概念。 (3 分)
  - (b) 編製複式記帳以記錄於 2017 年 6 月 30 日購置古董汽車的交易。 (1 分)
4. 在一書店內分為三個主要部門：採購、營運和市場營銷。由於得到各個部門的充分合作，書店的營運非常成功。
    - (a) 根據有效管理原則，簡略說明上述書店所採用的一項原則。 (2 分)
    - (b) 就僱員的角度而言，列舉上述原則的一項優點和一項缺點。 (2 分)

**第二部分 (10 分) 選答一題。**

**根據以下資料，選答第 5 題或第 6 題。**

京斯是獨資經營者在灣仔營運一間售賣創新性電子產品的公司，以下為其 2017 年度的會計資料的摘錄：

	\$
銷貨收取支票	?
賒銷	500,000
以支票購貨	144,000
賒帳顧客所退回的貨品	40,000
退回貨品予賒帳的供應商	20,000
賒購	200,000
以支票支付賒帳的供應商	150,000
營業費用	62,000
應收貨款，於 2016 年 12 月 31 日	30,000
應收貨款，於 2017 年 12 月 31 日	90,000
存貨，於 2016 年 12 月 31 日	60,000
存貨，於 2017 年 12 月 31 日	30,000
購貨折扣	3,000
從賒帳顧客收取的支票	?
銀行存款，於 2016 年 12 月 31 日	53,000
銀行存款，於 2017 年 12 月 31 日	227,000

其他資料：

- (i) 2017 年度的毛利為\$236,000。
- (ii) 所有營業費用均由支票支付。

5. (a) 為京斯編製截至 2017 年 12 月 31 日止年度的損益表。 (5 分)
- (b) 簡略說明計劃的一個重要性。 (1 分)

京斯準備進軍大陸市場，並計劃在大陸開發新的生產線。

- (c) 就新的生產線而言，解釋人力資源管理與營運管理的相互關係。 (4 分)
6. (a) 為京斯編製截至 2017 年 12 月 31 日止年度的應收貨款帳及銀行存款帳。 (5 分)
- (b) 列出控制幅度的定義。 (1 分)

京斯分別任命艾倫及鮑柏為香港及中國大陸的地區經理。艾倫建議公司應配分更多的資源以發展香港本地市場，但鮑柏則主張在深圳前海區建設一條新的生產線，他們兩人都抱怨京斯未有將足夠的決策權下放。不幸地，公司出現資金短缺，需要逾期付款給供應商。

- (c) 根據有效管理原則，列舉並簡略說明上述情況所違反的一項原則。 (2 分)
- (d) 就相關的社會責任而言，簡略說明京斯的責任及他的公司將如何受到的影響。 (2 分)

- 全卷完 -