

學友社 2015／16 年香港模擬文憑試  
Hok Yau Club Hong Kong Mock Examination 2015/16  
企業、會計與財務概論 試卷一  
Business, Accounting and Financial Studies Paper 1

甲部 Section A

題號 Question No.	答案 Key	題號 Question No.	答案 Key
1.	C	16.	D
2.	A	17.	A
3.	D	18.	D
4.	D	19.	B
5.	A	20.	D
6.	C	21.	A
7.	A	22.	B
8.	C	23.	D
9.	C	24.	A
10.	A	25.	B
11.	C	26.	C
12.	C	27.	B
13.	A	28.	C
14.	D	29.	B
15.	C	30.	C

## 乙部 Section B

1. (a) 優點： Advantages:
- 成立手續簡單 - Simple set up procedures
  - 與顧客關係緊密 - Close customer relationship
  - 公司管理靈活性較高 - High management flexibility
  - 容易轉讓擁有權 - Easy transfer of ownership
  - 利得稅稅率較低 - Lower profits tax rate
- (b) 缺點： Disadvantages:
- 無限債務責任 - Unlimited liability
  - 有限的資金來源 - Limited sources of capital
  - 缺乏經營延續性 - Lack of continuity
  - 難與大型企業競爭 - Difficult to compete with large businesses
2. 好處： Advantages:
- 節省培訓時間 - Save training time
  - 縮短生產時間 - Reduce production time
  - 更有效運用資源 - Efficient use of resources
  - 更容易監督生產過程 - Easy to supervise the production process
3. 借記 貸記 Dr. Cr.
- |           |      |      |                 |          |
|-----------|------|------|-----------------|----------|
| (a) (i)   | 現金   | 銷貨   | Cash            | Sales    |
| (a) (ii)  | 租金費用 | 銀行存款 | Rental expenses | Bank     |
| (a) (iii) | 提用   | 電腦   | Drawings        | Computer |
| (a) (iv)  | 現金   | 資本   | Cash            | Capital  |
- 影響 Effect on net profit
- |           |      |           |
|-----------|------|-----------|
| (b) (i)   | 上升   | Increase  |
| (b) (ii)  | 下跌   | Decrease  |
| (b) (iii) | 沒有影響 | No effect |
| (b) (iv)  | 沒有影響 | No effect |
4. (a) 兩年後應收到金額為= \$100 000 Amount to be received after two years = \$100 000  
 $x (1+5\%)^2 = \$110 250$   $x (1+5\%)^2 = \$110 250$

- (b) 與公司債券相關的風險：
- 利率風險：市場利率越高，債券價格越低
  - 債券年期的風險：距離債券到期日的時間越長，投資債券的風險越高
  - 信用評級：債券的信用評級越低，代表投資該債券的風險越高
- Risks associated with corporate bonds:
- Interest rate risk: the higher the market interest rate, the lower the bond price
  - Risk related to maturity: the longer the period to maturity, the higher the risk involved in investing in bonds
  - Credit rating: the lower the credit rating of a bond, the higher the risk involved in investing in the bond

5. (a)

極致公司  
2014年12月31日的財務狀況表

	\$	\$
<b>非流動資產</b>		
家具及裝置		50 000
<b>流動資產</b>		
存貨	21 000	
應收帳款	28 000	
現金	29 000	78 000
總資產		<u>128 000</u>
資本，2014年1月1日		75 000
加：本年度淨利 (結平數目)		16 000
		<u>91 000</u>
<b>流動負債</b>		
應付帳款	35 000	
應計電費	2 000	37 000
資本及負債總額		<u><u>128 000</u></u>

5. (a)

Pink Company		
Statement of Financial Position as at 31 December 2014		
	\$	\$
<b>Non-current assets</b>		
Furniture and fixtures		50 000
<b>Current assets</b>		
Inventory	21 000	
Accounts receivable	28 000	
Cash	29 000	78 000
<b>TOTAL ASSETS</b>		128 000
Capital, 1 January 2014		75 000
Add: net profit ( <i>balancing figure</i> )		16 000
		91 000
<b>Current liabilities</b>		
Accounts payable	35 000	
Accrued electricity	2 000	37 000
<b>TOTAL CAPITAL AND LIABILITIES</b>		128 000

- |   |   |
|---|---|
| <p>(b) 步驟：</p> <p>訂立表現標準 → 量度實際表現 → 比較實際表現和標準 → 執行糾正措施</p>  | <p>Steps:</p> <p>- Setting performance standards → measuring actual performance → comparing actual performance with standards → taking corrective actions</p>   |
| <p>(c) 解決辦法：</p> <ul style="list-style-type: none"> <li>- 減價促銷</li> <li>- 實行推廣計劃, 如顧客可參加抽獎</li> <li>- 改善產品質素</li> <li>- 增加銷售渠道</li> </ul> | <p>Ways to solve the problem:</p> <ul style="list-style-type: none"> <li>- Cutting the price of the products</li> <li>- Launching promotion campaigns, e.g. lucky draw for customers</li> <li>- Improving product quality</li> <li>- Increasing distribution channel</li> </ul> |

6. (a) 高層管理人員：
- 高層管理者是組織中最高級的管理人員。他們負責訂立組織的長期目標，願景和使命，並管理組織的整體表現及效率。
- Top Management:
- Top management is the highest level of management in an organisation. It develops long-term goals, vision and mission for the organisation and manages the overall performance and effectiveness of the organisation.
- 中層管理人員：
- 中層管理人員是介乎高層管理人員和第一線管理人員之間。他們作為高層管理人員和第一線管理人員之間的橋樑以聯繫兩者，執行高層管理人員制定的計劃和協調資源。
- Middle Management :
- Middle management is the management level between top management and first-line management. It serves as the bridge between top management and first-line management, carries out plans drawn by top management and co-ordinate resources coming from top management.
- 前線管理人員：
- 前線管理人員是組織中最低級的管理人員。他們負責確保組織日常營運正常。
- Front-line Management :
- Front-line management is the lowest level of management in an organisation. The managers at this level focus on ensuring the smooth operations and day-to-day running of the organisation.
- (b) 因素：
- 政治因素：政治穩定性
  - 經濟因素：貿易政策、經濟環境、利率和租金水平
  - 法律因素：政府政策和司法制度
  - 自然地理因素：地理位置和自然資源
  - 科技因素：電信網絡和科技水平
  - 社會文化因素：人口結構、教育程度、宗教和生活方式
- Factors :
- Political factors: political stability
  - Economic factors: trade policy, overall economic environment, interest rate and rental level
  - Legal factors: government policies and judiciary system
  - Physical factors: geographical location and natural resources
  - Technological factors: telecommunication network and technological level
  - Socio-cultural factors: population structure, education level, religions and life styles