

EXP/NA

PUNGGOL SECONDARY SCHOOL
SECONDARY 4/5
EXPRESS / NORMAL ACADEMIC
2024 PRELIMINARY EXAMINATION

**ANSWER KEY**

NAME

CLASS

INDEX
NUMBER

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Principles of Accounts**7087/02****Paper 2****27 August 2024****2 hours****READ THESE INSTRUCTIONS FIRST**

Write your class, register number and name on all the work you hand in.

Write in dark blue or black ink on both sides of the paper.

You may use a soft pencil for any diagrams, graphs, tables or rough working.

Do not use staples, paper clips, glue or correction fluid.

Answer **ALL** questions

Write your answers in the spaces provided.

At the end of the examination, fasten all your work securely together.

The number of marks is given in brackets [] at the end of each question or part question.

The use of an approved scientific calculator is expected, where appropriate.

For Examiner's use	
-	-
-	-
-	-
Total	/60

Parent's Signature

This paper consists of **11** printed pages and **1** blank page.

Setter(s) : Ms Ng Fulia

Vetter : Mr Liao Haoyu

Answer **all** questions.

1 Refer to the Insert for data for Question 1.

REQUIRED

(a) Prepare the statement of financial performance for the year ended 30 June 2024.

Bradyen Pte Ltd Statement of Financial Performance for the year ended 30 June 2024		
	\$	\$
Sales revenue		960 000
Less: sales return		(23 350)
Net sales revenue		936 650 [1]
Less: cost of sales		(405 700)
Gross profit		530 950 [1]
Add: other income		
Discount received	12 800	
Rent income (\$2500 x 6 + \$2800 x 6)	31 800 [1]	44 600
		575 550
Less: Expenses		
Discount allowed	21 900	
Salaries expense (39 000 /15 x 12)	31 200 [1]	
Insurance expense	12 500	
Utilities expense	12 000	
Depreciation – Premises [10% x (450000-80800)]	36 920 [1]	
Depreciation – Motor vehicle (20% x 208000)	41 600 [1]	
Impairment loss on trade receivables (reversal/0	(1 345) [1]	
Interest expense	2 700 [1]	
Impairment loss on inventory (6870-5000)	1 870 [1]	(159 345)
Profit for the year		416 205 [1]

(b) Prepare the statement of financial position as at 30 June 2024.

Bradyen Pte Ltd Statement of Financial Position as at 30 June 2024			
	Cost \$	Less: Accumulated Depreciation \$	Net book value \$
Assets			
<u>Non-current asset</u>			
Motor vehicle	208 000	(58 400)	149 600 [0.5]
Premises	450 000	(117 720)	332 280 [0.5]
Total non-current assets	658 000	(176 120)	481 880
<u>Current assets</u>			
Cash at bank		10 000	
Trade receivables (97 600 – 2700)	94 900		
Less: Allowance for impairment of trade receivables	(4 745) [1]		
Net trade receivables		90 155 [1]	
Inventory (70% x 22 900)		16 030 [1]	
Insurance receivables		5 000 [1]	
Prepaid Salaries expense (3/12 x 39000)		7800 [1]	
Total current assets			128 985
Total assets			610 865*
<u>Shareholders equity and liabilities</u>			
<u>Shareholders equity</u>			
Share capital, 100 000 ordinary shares		100 000	
Retained earnings (-900+416 205 -2000 [0.5])		413 305	
Total shareholders equity			513 305
<u>Non current liabilities</u>			
Long term borrowings (2/3 x 90000)			60 000
<u>Current liabilities</u>			
Trade payable		1 660	
Dividends payable (\$0.02 x \$100 000)		2 000 [0.5]	
Interest payable		2 700 [1]	
Current portion of long term borrowings		30 000 [1]	
Rent income received in advance		1 200 [1]	
Total current liabilities			37 560

Total shareholders equity and liabilities			<u>610 865</u>
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[10]

[Total: 20]

2. Izzah is a sole trader and the following information was extracted from her books on 30 September 2023.

	\$
Inventory	30 000
Trade receivables	7 000
Prepaid rent	1 000
Trade payables	12 000
Bank overdraft	2 000
Bank loan payable 2028	20 000

REQUIRED

- (a) Explain the difference between profitability and liquidity.

Liquidity measures the business's ability to repay its current liabilities [1] while profitability measures the its ability to generate profit.[1]

[2]

- (b) Explain the importance of being liquid.

Any 2 points, 1 mark each, maximum 2 marks

Cash is always required for daily business operations like buying of goods, paying of rent, salaries, utilities and making payments to creditors, etc.[1]

If a business has poor liquidity, business might not be able to buy goods for resale, credit suppliers might not want to supply goods to business for the fear of default in payment and business might not be able to pay salaries on time, causing workers to leave.[1]

It is also important to measure and have liquidity in business because loans or interest on loans need to be repaid in cash and owners expect to withdraw cash from their investments in the business.[1]

[2]

(c) Calculate the following for the year ended 30 September 2023. Correct to two decimal places if necessary:

(i) Current Ratio:

2.71 [1]

(ii) Quick Ratio:

0.50 [1]

[2]

Izzah also supplied the following information for his previous two years ended 30 September 2021 and 2022.

Year ended 30 September	2021	2022
Current ratio	3.0	2.85
Quick ratio	1.3	1.1

REQUIRED

(d) Evaluate the trend in liquidity of the business over the three years ended 30 September 2021, 2022 and 2023. Use the given information and your answer to (c).

The liquidity of the business has worsened from 2020 to 2023 as seen from the decreasing trend of their current ratio which has worsened from 3.0 in 2020 to 2.71 in 2023.[1]

However, the current ratio is still higher than the general benchmark of 2.0.[1]

So based on current ratio for 2023 as 2.71, the liquidity of the business can still be considered normal/good. [1]

However, if we use a more stringent quick ratio, we can see that the liquidity is getting worse over the three years as it decreased from a 1.3 in 2021 to a low 0.50 in 2023. [1]

In fact, the liquidity is really very bad as it is 0.50 in 2021 which is lower than the general benchmark of 1.[1]

The business might have problem paying for their short-term debts as it has only 50 cents of quick assets for every dollar of current liabilities.[1]

[6]

(e) Advise Izzah on **two** ways to improve liquidity of her business.

Any 2 points.

Increasing sources of cash

- Business can take up a long-term loan which is a non-current liabilities, while increasing its cash at bank which is a liquid current assets.[1]
- Additional capital from owners/shareholders in terms of cash.[1]
- Making more sales so that cash or trade receivables can be increased.[1]
- Sell off excess non-current assets.[1]

Reducing cash outflows

- Reducing operating expenses[1]
- Negotiate better credit terms with suppliers[1]

Reducing current liabilities

- Holding only enough inventory for resale and not buying more than that. In this way, business need not incur extra payables due to the purchase of goods. At the same time, cash is not held up as inventory.[1]

[1]

[Total: 14]

- 3** Printer Pte Limited buys and sells food printing equipment on credit and manages its inventory using the FIFO method. On 1 July 2023, the company had 30 units of grinding equipment, each costing \$2 100.

During the month of July 2023, the following sales and purchases transactions took place:

Sales transactions

Jul 17 Sold 30 units for \$9 500
Jul 29 Sold 30 units for \$8 500

Purchases transactions

Jul 5 Bought 30 units for \$3 200
Jul 12 Bought 40 units for \$4 400
Jul 20 Bought 20 units for \$2 300

REQUIRED

- (a) Explain how the ending inventory is valued with an appropriate accounting theory.

Ending inventory is valued at cost or net realizable value [1] whichever is lower in accordance to prudence concept so as not to overstate assets and profits. [1]

[2]

- (b) Calculate the gross profit for the year ending 31 July 2023.

Sales revenue = \$9500 + \$8 500 = \$18 000 [0.5]

Cost of Sales = \$2100 + \$3200 = \$5300 [1]

Gross Profit = \$18000 - \$5300 = \$12700 [0.5]

[2]

On 15 August 2023, the company realised that three printers had rusty parts and needed replacement of those parts before they could be sold for \$1 050. The three printers cost \$500 and the replacement parts cost \$120.

REQUIRED

- (c) State the journal entry to record the information on 15 August 2023. A narration is required.

General Journal			
		Debit \$	Credit \$
2023 Aug 15	Impairment loss on inventory [1400 – 1020 + 120][1] Inventory [1]	470	470

[2]

Printer Pte Ltd provided the following information on inventory:

	31 July 2022	31 July 2023
Cost of sales	\$24 600	\$16 300
Ending inventory	\$4 200	\$2 700
Inventory turnover	7.47 times	? times

REQUIRED

- (d) Calculate the inventory turnover rate for the financial year ended 31 July 2021, rounding your answer to 2 decimal places.

Average inventory = $(\$4200 + \$2700) / 2 = \$3450$ [0.5]

Inventory turnover = $16300 / 3450 = 4.72$ times [0.5]

[1]

(e) Comment on the change in inventory turnover.

There is a decrease in the inventory turnover [1] from 7.47 to 4.72 times. This shows that the business is less efficient in managing its inventory as it takes about 2.75 times lesser in the financial year ended 31 July 2023 to buy its inventory. [1] This indicates that the business may need to look into selling more by advertising or giving trade discount for increasing its sales. [1]

[3]

[Total: 10]

4. The following balance were taken from the books of Fiona Trading at the start of the financial year on 1 September 2021.

	\$
Motor vehicles	360 000
Accumulated depreciation of motor vehicles	21 000

Additional information:

- On 26 January 2022, Fiona Trading sold one of its motor vehicles which cost \$50 000 for \$11 800 by cheque. The motor vehicle was bought on 1 September 2019.
- On 1 December 2022, Fiona Trading imported a new motor vehicle from Tiffany Ltd for \$41 000 on credit.
- Fiona Trading provides depreciation at a rate of 10% per annum on net book value. No depreciation is charged in the year of sale.

REQUIRED

- (a) Define 'accumulated depreciation'.

Accumulated depreciation is the total depreciation to date. [1]

[1]

- (b) Prepare journal entries to record the sale of the motor vehicle on 26 January 2022 including the closing entry. Narrations are **not** required.

General Journal

		Debit \$	Credit \$
2022 Jan 26	Sale of non-current assets [1] Motor vehicle	50 000	50 000
26	Accumulated depreciation of motor vehicle (10% x 50000) + [10% x (50000-5000)] [1] Sale of non-current assets	9 500	9 500

26	Cash at bank[1] Sale of non-current assets	11 800	11 800
2022			
Aug 31	Income summary[1]	28 700	
31	Sale of non-current asset		28 700
			0

[4]

(d) Calculate the depreciation for the year ended 31 August 2023.

$$(310\ 000 - 7450) \times 10\% = 30255 \text{ [1]}$$

$$[(310000+41000) - (7450+302550)] \times 10\% = \$31329 \text{ [1]}$$

[2]

(e) Comment on suitability of Fiona Trading's selection of depreciation method for the motor vehicles.

Fiona Trading uses the reducing balance method for the motor vehicles. This method reflects more accurately the usage pattern [1] of the motor vehicles as they provide more benefits in the initial years[1]. Hence, the reducing method balance is suitable for the motor vehicles.

[2]

Fiona, the owner of Fiona Trading, decides to replace the 10 computers used by the office staff. She is unable to decide whether to buy or rent the laptops. The budget for the computers is set at \$40 000. She expects the computers to be used for at least 5 years.

If Fiona buys the computers, she will be able to modify the specifications and software. She is able to sell it when the computers are no longer suitable and buy another model.

If Fiona rents the computers, she will be able to change the models of the computers when the annual rental agreement ends.

The other details are listed in the table below.

	Buy	Rent
Costs of Computers /Deposit	\$20 000	\$4 000
Other costs	\$200 annual servicing cost	Monthly rental for a year per computer: \$550
Condition	New	Rented out for past 1 year.
Other information	- Can last for about 5 years. - Comes with 2 years warranty.	Rental cost includes servicing and free annual upgrade to the latest software.

REQUIRED

- (e) Advise Fiona, whether she should choose to rent or buy the laptops? Justify your decision with three reasons.

If I am Fiona, I will rent the laptops. [1]

I only need to put down a deposit of \$3000 as compared to paying the whole sum of \$20 000 if I buy the laptops [1]. This will free up my cash flow and I can use the difference in other parts of my business to earn profit [1].

The rental cost includes servicing and free annual upgrade to the latest software [1]. I can save on time and costs on the servicing and the software upgrades. It will be more fuss-free [1].

I will be able to change to a newer model of laptops when the annual rental agreement ends [1]. This gives me the flexibility to upgrade and change the laptops according to my needs as they evolve over the years [1].

Buy

If I am Fiona, I will buy the laptops. [1]

I will be able to modify the specifications and software [1]. This will allow me to configure the laptops for my business use and to suit the needs of my staff [1].

The laptops will be totally new [1]. As laptops tend to provide the most benefits in the initial years, a new laptop will ensure the most efficiency and productivity for my office staff [1].

The cost of buying and using the laptops for 5 years is cheaper than renting the laptops for 5 years [1]. It will cost \$30 000 to buy and use the laptops for 5 years as compared to if I rent of \$31 500. Hence, I will have more cost savings if I choose to buy the laptops [1].

[decision = 1m

Any of the above 2 explanation and evidence = 2m each]

[7]
[Total: 16]

-----End of Paper -----

Additional page

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1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840.

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1. **OBJETIVO** 2. **ALCANCE** 3. **DEFINICIONES** 4. **REVISIÓN** 5. **REVISIÓN** 6. **REVISIÓN** 7. **REVISIÓN** 8. **REVISIÓN** 9. **REVISIÓN** 10. **REVISIÓN** 11. **REVISIÓN** 12. **REVISIÓN** 13. **REVISIÓN** 14. **REVISIÓN** 15. **REVISIÓN** 16. **REVISIÓN** 17. **REVISIÓN** 18. **REVISIÓN** 19. **REVISIÓN** 20. **REVISIÓN** 21. **REVISIÓN** 22. **REVISIÓN** 23. **REVISIÓN** 24. **REVISIÓN** 25. **REVISIÓN** 26. **REVISIÓN** 27. **REVISIÓN** 28. **REVISIÓN** 29. **REVISIÓN** 30. **REVISIÓN** 31. **REVISIÓN** 32. **REVISIÓN** 33. **REVISIÓN** 34. **REVISIÓN** 35. **REVISIÓN** 36. **REVISIÓN** 37. **REVISIÓN** 38. **REVISIÓN** 39. **REVISIÓN** 40. **REVISIÓN** 41. **REVISIÓN** 42. **REVISIÓN** 43. **REVISIÓN** 44. **REVISIÓN** 45. **REVISIÓN** 46. **REVISIÓN** 47. **REVISIÓN** 48. **REVISIÓN** 49. **REVISIÓN** 50. **REVISIÓN** 51. **REVISIÓN** 52. **REVISIÓN** 53. **REVISIÓN** 54. **REVISIÓN** 55. **REVISIÓN** 56. **REVISIÓN** 57. **REVISIÓN** 58. **REVISIÓN** 59. **REVISIÓN** 60. **REVISIÓN** 61. **REVISIÓN** 62. **REVISIÓN** 63. **REVISIÓN** 64. **REVISIÓN** 65. **REVISIÓN** 66. **REVISIÓN** 67. **REVISIÓN** 68. **REVISIÓN** 69. **REVISIÓN** 70. **REVISIÓN** 71. **REVISIÓN** 72. **REVISIÓN** 73. **REVISIÓN** 74. **REVISIÓN** 75. **REVISIÓN** 76. **REVISIÓN** 77. **REVISIÓN** 78. **REVISIÓN** 79. **REVISIÓN** 80. **REVISIÓN** 81. **REVISIÓN** 82. **REVISIÓN** 83. **REVISIÓN** 84. **REVISIÓN** 85. **REVISIÓN** 86. **REVISIÓN** 87. **REVISIÓN** 88. **REVISIÓN** 89. **REVISIÓN** 90. **REVISIÓN** 91. **REVISIÓN** 92. **REVISIÓN** 93. **REVISIÓN** 94. **REVISIÓN** 95. **REVISIÓN** 96. **REVISIÓN** 97. **REVISIÓN** 98. **REVISIÓN** 99. **REVISIÓN** 100. **REVISIÓN**

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1. **LA FAMILIA** es el grupo de personas que conviven y se relacionan entre sí, formando una unidad social, económica y afectiva. La familia es el núcleo básico de la sociedad y cumple una función fundamental en la formación y desarrollo de los individuos.

1. **LA FAMILIA** es el grupo de personas que viven en una misma casa y que están unidas por lazos de parentesco o de afecto. La familia es la base de la sociedad y tiene un papel fundamental en la formación y educación de los individuos.

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1. **CONTRATO DE COMPRA E VENDA DE BENS MÓVEIS:** Este contrato é celebrado entre o(a) **CONSUMIDOR(A)**, **CONTRATANTE**, e o(a) **FORNEDOR(A)**, **CONTRATADO(A)**, para a compra e venda de bens móveis, conforme especificado no **ANEXO I**, que integra este contrato.

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1. **LA FAMILIA** es el grupo de personas que viven en una misma casa y que están unidas por vínculos de parentesco o de afecto. La familia es la base de la sociedad y tiene la responsabilidad de educar a los hijos y de proporcionarles un ambiente de amor y respeto.

LES ÉLÉMENTS DE LA POLITIQUE DE DÉVELOPPEMENT DURABLE DU GOUVERNEMENT FÉDÉRAL DU CANADA

1. **OBJET** : Le présent décret a pour objet de compléter le décret n° 2015-1234 du 15 septembre 2015 relatif aux modalités de mise en œuvre de la loi n° 2015-912 du 22 juillet 2015 relative à la transparence financière de la vie publique, en matière de déclaration de patrimoine et de déclarations d'intérêts des membres du gouvernement.

1. **LA FAMILIA** es el grupo de personas que viven en una misma casa y que están unidas por lazos de parentesco o de afecto. La familia es la base de la sociedad y tiene un papel fundamental en la formación y educación de los miembros que la componen.

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