



馬來西亞留台成功大學校友會  
主 辦  
2024 年  
第三屆成大商科比賽

考生指示：

- (一) 解答所有問題。
- (二) 將正確答案在答案紙上的圓圈內“塗黑”，每題只准給一個答案。
- (三) 正確的答案得三分，錯誤的答案扣一分，不做答的零分。

**INSTRUCTIONS TO CANDIDATES**

- 1. Attempt all questions.**
- 2. Pick the correct answer and make a mark “●” in the circle provided in the answer sheet. Only one answer is allowed for each question.**
- 3. Three marks for a correct answer, one mark will be deducted for each wrong answer. No mark will be given to each question not attempted.**

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1. Assume that on November 1, 2019, a 3-month rent payment for RM 8,000 per month (for a total of RM 24,000) was made with respect to a lease that the company entered into on that date as a tenant. The company took occupancy of the rented space immediately. The lease term will expire on January 31, 2020. The RM 72,000 payment was recorded as a debit to Prepaid Rent on November 1, 2019. The adjusting entry on December 31, 2019, is as follows:

假設在 2019 年 11 月 1 日，一筆為期三個月的租金支付，每月 RM 8,000（總計 RM 24,000）是針對公司當日作為租戶簽訂的租賃合約進行支付。公司立即入住租賃的空間。租賃期限將於 2020 年 1 月 31 日到期。這筆 RM 72,000 的支付在 2019 年 11 月 1 日被記錄為「預付租金」的借方。則在 2019 年 12 月 31 日的調整分錄為：

- |    |                   |           |
|----|-------------------|-----------|
| A) | Prepaid Rent 預付租金 | RM 8,000  |
|    | Rent Expense 租金費用 | RM 8,000  |
| B) | Prepaid Rent 預付租金 | RM 16,000 |
|    | Rent Expense 租金費用 | RM 16,000 |
| C) | Rent Expense 租金費用 | RM 8,000  |
|    | Prepaid Rent 預付租金 | RM 8,000  |
| D) | Rent Expense 租金費用 | RM 16,000 |
|    | Prepaid Rent 預付租金 | RM 16,000 |

2. NCKU company purchased equipment for RM 3,600,000. It estimated that the equipment will have a RM 360,000 residual value at the end of its estimated 5-year useful life. If the company uses the reducing balance method at 40% per annum, the amount of annual depreciation recorded for the second year after purchase would be

NCKU 公司購入設備總計 RM 360 萬，並估計該設備將使用 5 年，5 年後仍有殘值 RM 360,000。若該公司折舊採 40% 餘額遞減法，則設備購入後第二年的折舊費為應為

- A) RM 1,440,000  
 B) RM 1,296,000  
 C) RM 921,600  
 D) RM 864,000

3. Which of the following errors could NOT be detected by examining a trial balance?

下列何種錯誤不可以被試算表偵測到？

- A) A journal entry for a RM 75 payment for rent expense was posted twice.  
 一筆 RM 75 的租金費用分錄被記了兩次
- B) A journal entry for a RM 250 payment on account was posted as a RM 520 debit to accounts payable and a RM 250 credit to cash.  
 一筆金額 RM 250 付款的日記帳分錄被借記為應付帳款 RM 520 和貸記現金 RM 250
- C) A journal entry for a RM 250 payment on account was posted with RM 255.  
 一筆 RM 250 賒帳付款的分錄過帳為 RM 255
- D) A journal entry for a RM 75 payment for rent expense was posted as a credit to salary expense and a debit to cash.  
 一筆 RM 75 的租金費用分錄被貸記為薪資費用和借記現金

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4. NTT Company sells component parts to ACC Company—a cell phone manufacturer. On December 10, 2023, NTT Company sold RM 1,700,000 of goods to ACC Company on account for RM 2,200,000. Terms of the sale were 2/10, net 30. On December 18, 2023, ACC Company paid the account in full. ACC Company uses a perpetual inventory system. Which of the following is **true** regarding the impact on the statement of financial position for ACC Company when the payment is made on December 18, 2023?  
NTT 公司將組件零件出售給 ACC 公司，這是一家手機製造商。2023 年 12 月 10 日，NTT 公司售給 ACC 公司 RM 1,700,000 的商品，賒購價 RM 2,200,000。銷售條款為 2/10, n30。2023 年 12 月 18 日，ACC 公司支付了全部帳款。ACC 公司使用永續盤存制。以下哪一項關於 2023 年 12 月 18 日付款對 ACC 公司財務狀況表的影響是正確的？
- A) Cash decreased by RM 1,666,000  
現金減少 RM 1,666,000
  - B) Inventory decreased by RM 34,000  
存貨減少 RM 34,000
  - C) Accounts payable decreased by RM 1,700,000  
應付帳款減少 RM 1,700,000
  - D) Inventory decreased by RM 44,000  
存貨減少 RM 44,000
5. Chang Company took a physical inventory at December 31, 2023 and determined that RM3,990,000 of goods were on hand. Included in the count was inventory of RM700,000 on consignment from Keiko Company. On December 30, Chang sold and shipped FOB destination RM820,000 worth of inventory. These goods arrived at the buyer's place of business on January 2, 2024. What should Chang report for inventory on its December 31, 2023 statement of financial position?  
Chang 公司於 2023 年 12 月 31 日進行了盤點，確定存貨總值為 RM 3,990,000。盤點中包括了來自 Keiko 公司的 RM 700,000 的寄銷品。在 12 月 30 日，Chang 公司以目的地交貨方式出售和運送了價值 RM 820,000 的存貨。這些商品於 2024 年 1 月 2 日抵達買方營業場所。Chang 公司在其 2023 年 12 月 31 日的資產負債表上應如何報導存貨？
- A) RM 3,990,000
  - B) RM 4,110,000
  - C) RM 3,410,000
  - D) RM 4,810,000
6. If the month-end bank statement shows a balance of RM 75,000, unpresented checks are RM 30,000, a deposit of RM 10,000 was in transit at month-end, and a check for RM 1,250 was erroneously charged by the bank against the account. What should be the correct balance in the bank account at the end of the month?  
如果月底銀行對帳單顯示餘額為 RM 75,000，未兌現支票為 RM 30,000，月底在途存款為 RM 10,000，並且銀行錯誤地向帳戶收取了一張 RM 1,250 的支票，則月底銀行帳戶的正確餘額為？
- A) RM 53,750
  - B) RM 56,250
  - C) RM 36,250
  - D) RM 93,750

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7. Below are cash equivalents, **except**  
以下都是約當現金，**除了**
- A) Bank deposit slip.  
銀行存款單
  - B) Money market funds.  
貨幣市場基金
  - C) Petty cash.  
零用金
  - D) U.S Treasury bills.  
美國國庫券
8. Charlie Co. lends Caroline Green Inc. RM 30,000 on June 1, 2024, accepting a five-month, 9% interest-bearing note. Assuming the date Charlie's statement of financial position is September 30, 2024, what amounts will Charlie record related to this note?  
Charlie 公司在 2024 年 6 月 1 日向 Caroline Green 公司借出了 RM 30,000，接受了一張為期五個月、9% 利息的票據。假設 Charlie 公司的資產負債表日期是 2024 年 9 月 30 日，Charlie 公司將記錄與此票據相關的金額是多少？
- A) Charlie will not record anything related to the note since it matures on November 1, 2024.  
直到票據到期，Charlie 公司將不會記錄與該票據相關的任何內容
  - B) Charlie will record interest revenue of RM 2,700  
Charlie 公司將記錄利息收入 RM 2,700
  - C) Charlie will record interest revenue of RM 1,125  
Charlie 公司將記錄利息收入 RM 1,125
  - D) Charlie will record interest revenue of RM 900  
Charlie 公司將記錄利息收入 RM 900
9. Don's Copy Shop bought equipment for RM 150,000 on January 1, 2023. Don estimated the useful life to be 3 years with no residual value, and the straight-line method of depreciation will be used. On January 1, 2024, Don decides that the business will use the equipment for a total of 5 years. What is the revised depreciation expense for 2024?  
Don 的影印店於 2023 年 1 月 1 日購買了價值 RM 150,000 的設備。Don 估計其使用壽命為 3 年，沒有殘值，並且將使用直線折舊法。2024 年 1 月 1 日，Don 決定企業將使用該設備共 5 年。2024 年的調整折舊費用是多少？
- A) RM 50,000
  - B) RM 20,000
  - C) RM 25,000
  - D) RM 37,500
10. NCKU company exchanges its old office equipment for new office equipment and top up RM 100,000 for new office equipment. The old office equipment has a book value of RM 70,000 and a fair value of RM 50,000 on the date of the exchange. The cost of the new office equipment would be recorded at?  
NCKU 公司以舊辦公設備和支付 RM 100,000 的方式換取新的辦公設備。舊辦公設備在交換日期的帳面價值為 RM 70,000，公允價值為 RM 50,000。新辦公設備的成本將記錄為？
- A) RM 170,000
  - B) RM 150,000
  - C) RM 120,000
  - D) Cannot be determined ; 無法判定

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11. Landfall Navigation began operations in 2024 and provides a one-year warranty on the products it sells. They estimate that 20,000 of the 400,000 units sold in 2024 will be returned for repairs and that these repairs will cost RM 8 per unit. The cost of repairing 16,000 units presented for service in 2024 was RM 128,000. Landfall should report :

Landfall Navigation 於 2024 年開始運營，並對其銷售的產品提供一年的保修。他們估計在 2024 年銷售的 40 萬個單位中，將有 20,000 個退回進行維修，並且這些維修將每個單位花費 RM 8。在 2024 年提交維修服務的 16,000 個單位的維修成本為 RM 128,000。Landfall 應該報導：

- A) Warranty expense of RM 32,000 for 2024  
保修費用 RM 32,000
- B) Warranty expense of RM160,000 for 2024  
保修費用 RM 160,000
- C) Warranty liability of RM160,000 on December 31, 2024  
保修負債 RM 160,000
- D) No warranty obligation on December 31, 2024 since this is only a provision.  
2024 年 12 月 31 日無保修義務，因為這只是一種準備

12. On October 1, 2023, Pennington Company issued an RM 800,000, 10%, nine-month interest-bearing note. Assuming interest was accrued at June 30, 2024, the entry to record the payment of the note on July 1, 2024, will include a

在 2023 年 10 月 1 日，Pennington 公司發行了一張為期九個月的 RM 800,000、10% 的帶利息票據。假設到了 2024 年 6 月 30 日應計利息，則在 2024 年 7 月 1 日記錄支付該票據的分錄將包括：

- A) Debit to Interest Expense of RM 20,000.  
借記利息費用 RM 20,000
- B) Credit to Cash of RM 800,000.  
貸記現金 RM 800,000
- C) Debit to Interest Payable of RM 60,000.  
借記應付利息 RM 60,000
- D) Debit to Notes Payable of RM 860,000.  
借記應付票據 RM 860,000

13. NCKU Company compiled the following financial information as at December 31, 2024:

NCKU 公司截至 2024 年 12 月 31 日編製了以下財務資訊：

Revenues 收入	RM 420,000
Retained earnings 保留盈餘 (1/1/24)	RM 210,000
Equipment 設備	RM 240,000
Expenses 費用	RM 375,000
Cash 現金	RM 105,000
Dividends 股利	RM 30,000
Supplies 用品	RM 15,000
Accounts payable 應付帳款	RM 60,000
Accounts receivable 應收帳款	RM 45,000
Share capital-ordinary 普通股股本	RM 195,000

NCKU's total assets as at December 31, 2022 are?

NCKU 公司在 2022 年 12 月 31 日的總資產為多少？

- A) RM 825,000.
- B) RM 630,000.
- C) RM 360,000.
- D) RM 405,000

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14. Ryan Company received proceeds of RM 188,000 on 10-year, 6% bonds issued on January 1, 2024. The bonds had a face value of RM 200,000, pay interest annually on December 31, and have a call price of 101. Ryan uses the straight-line method of amortization. What is the amount of interest Ryan must pay the bondholders in 2024?

Ryan 公司於 2024 年 1 月 1 日發行了 10 年期、票面利率 6% 的債券，獲得了 RM 188,000 的收益。該債券的面額為 RM 200,000，每年 12 月 31 日支付利息，並具有 101 的贖回價格。Ryan 公司使用直線法。2024 年 Ryan 必須支付給債券持有人的利息費用是多少？

- A) RM 11,200
- B) RM 12,000
- C) RM 13,200
- D) RM 10,800

15. Peebles Company purchased 5,000 shares of its own RM 5 par value ordinary shares, paying RM 14 per share. The shares were originally sold for RM 9 each. The journal entry to record the purchase of treasury shares includes a debit to :

Peebles 公司購買了 5,000 股其自身面值為 RM 5 的普通股，每股支付 RM 14。這些股票最初以每股 RM 9 出售。則記錄購買庫存股的分錄包括借記：

- A) Share Capital—Ordinary (普通股) for RM 25,000.
- B) Treasury Shares (庫存股) for RM 70,000.
- C) Share Premium—Ordinary (股本溢價-普通股) for RM 20,000.
- D) Retained Earnings (留存收益) for RM 25,000.

16. YKK Company purchased a one-year insurance policy in January 2022 for RM 24,000. The insurance policy is in effect from March 2022 to February 2023. If the company neglects to make the proper year-end adjustment on 31/12/2023 for the expired insurance.

YKK 公司於 2022 年 1 月購買了一份為期一年的保險，價值為 RM 24,000。該保單的有效期限為 2022 年 3 月至 2023 年 2 月。如果該公司在 31/12/2023 年底未進行適當的逾期保險調整，則

- A) Net income and assets will be understated by RM 20,000  
淨收入和資產將被低估 RM 20,000
- B) Net income and assets will be overstated by RM 20,000  
淨收入和資產將被高估 RM 20,000
- C) Net income and assets will be understated by RM 4,000  
淨收入和資產將被低估 RM 4,000
- D) Net income and assets will be overstated by RM 4,000  
淨收入和資產將被高估 RM 4,000

17. Archer, Inc has 10,000 shares of 4%, RM 100 par value, noncumulative preference shares and 40,000 ordinary shares with a RM 1 par value outstanding at December 31, 2024. There were no dividends declared in 2023. The board of directors declares and pays a RM 140,000 dividend in 2024. What is the amount of dividends received by the ordinary shareholders in 2024?

Archer 公司在 2024 年 12 月 31 日擁有 10,000 股 4%、面值 RM 100 的非累積特別股，以及 40,000 股面值 RM 1 的普通股。2023 年沒有發放任何股利。董事會在 2024 年宣佈並支付了 RM 140,000 的股利。2024 年普通股股東收到的股利金額是多少？

- A) RM 0
- B) RM 60,000
- C) RM 40,000
- D) RM 100,000

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18. The income statement for the year 2024 of NCKU Company contains the following information:  
NCKU 公司 2024 年度的損益表包含以下資訊：

Revenues 收入	RM150,000
Expenses 費用:	
Salaries and Wages Expense 薪資費用	RM90,000
Rent Expense 租金費用	32,000
Advertising Expense 廣告費用	12,000
Supplies Expense 用品費用	12,000
Utilities Expense 水電費用	5,000
Insurance Expense 保險費用	<u>4,000</u>
Total expenses 費用總計	<u>155,000</u>
Net income (loss) 淨利 (淨損)	<u>RM (5,000)</u>

After all closing entries have been posted, the revenue account will have a balance of?  
在所有結帳分錄都已記入後，收入帳戶的餘額將會是多少？

- A) RM 0
- B) RM 150,000 credit ; 貸餘 RM150,000
- C) RM 150,000 debit ; 借餘 RM150,000
- D) RM 5,000 credit ; 貸餘 RM5,000

19. Cost and fair value data for the fair value through profit or loss (FVTPL) financial assets of Clifford Company as at December 31, 2024 are RM 100,000 and RM 84,000, respectively. Which of the following correctly presents the adjusting journal entry needed to report the portfolio at fair value?

Clifford 公司在 2024 年 12 月 31 日的透過損益按公允價值衡量 (FVTPL) 金融資產的成本和公允價值分別為 RM 100,000 和 RM 84,000。下列何者正確列示了將該投資組合按公允價值報導所需的調整分錄？

- A) Loss on Financial Assets (金融資產損失) at FVTPL.....RM 16,000  
Financial Assets (金融資產) at FVTPL.....RM 16,000
- B) Gain on Financial Assets (金融資產收益) at FVTPL.....RM 16,000  
Financial Assets (金融資產) at FVTPL.....RM 16,000
- C) Loss on Financial Assets (金融資產損失) at FVTPL.....RM 16,000  
Fair Value Adjustment (公允價值調整) — FVTPL.....RM 16,000
- D) Fair Value Adjustment(公允價值調整) —FVTPL.....RM 16,000  
Unrealized Gain on Financial Assets (金融資產未实现收益) at FVTPL....RM 16,000

20. Freight costs paid by a seller on merchandise sold to customers will cause an increase :

賣方為售給顧客的商品而支付的運費將導致以下哪一項增加：

- A) in the selling expense of the buyer  
買方的銷售費用。
- B) in the operating expenses of the seller.  
賣方的營業費用。
- C) to the cost of goods sold of the seller.  
賣方的銷貨成本
- D) to a contra-revenue account of the seller.  
賣方的備抵帳戶

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21. NCKU Company pays its rent of RM 90,000 annually on January 1. If the February 28 monthly adjusting entry for prepaid rent is omitted, which of the following will be true?  
NCKU 公司於每年 1 月 1 日支付全年 RM 90,000 的租金。如果 2 月 28 日的預付租金月度調整分錄被遺漏，以下哪一項將是正確的？
- A) Failure to make the adjustment does not affect the February financial statements  
不進行調整不影響 2 月份財務報表
  - B) Expenses will be overstated by RM 7,500 and net income and equity will be understated by RM 7,500  
費用將高估 RM 7,500，淨利和權益將低估 RM 7,500
  - C) Assets will be overstated by RM 15,000 and net income and equity will be understated by RM 15,000  
資產將高估 RM 15,000，淨利和權益將低估 RM 15,000
  - D) Assets will be overstated by RM 7,500 and net income and equity will be overstated by RM 7,500  
資產將高估 RM 7,500，淨利和權益將高估 RM 7,500
22. If a partner has a capital deficiency and does not have the personal resources to eliminate it, then  
如果一位合夥人發生了資本虧損且沒有個人資源來彌補該虧損，則：
- A) the creditors will have to absorb the capital deficiency  
債權人將不得不承擔資本虧損
  - B) the other partners will absorb the capital deficiency based on their respective capital balances  
其他合夥人將根據各自的資本餘額承擔資本虧損
  - C) the other partners will have to absorb the capital deficiency based on their respective income sharing ratios  
其他合夥人將根據各自的收益分配比例承擔資本虧損
  - D) neither the creditors nor the other partners will have to absorb the capital deficiency  
債權人和其他合夥人都不必承擔資本虧損
23. If a resource has been consumed but a bill has not been received at the end of the accounting period, then  
如果一項資源已經被消耗但在會計期末尚未收到帳單，則：
- A) an expense should be recorded when the bill is received  
應在收到帳單時記錄費用
  - B) an expense should be recorded when the cash is paid out.  
應在支付現金時記錄費用
  - C) an adjusting entry should be made to recognizing the expense  
應記錄調整分錄以確認該費用
  - D) it is optional whether to record the expense before the bill is received  
是否在收到帳單前記錄費用是可選的
24. If an adjustment is needed for unearned revenues, the  
如果需要對預收收入進行調整，則：
- A) liability and related revenue are overstated before adjustment  
在調整之前，負債和相關收入將被高估
  - B) liability and related revenue are understated before adjustment  
在調整之前，負債和相關收入被低估
  - C) liability is overstated and the related revenue is understated before adjustment.  
在調整之前，負債被高估，而相關收入被低估
  - D) liability is understated and the related revenue is overstated before adjustment.  
在調整之前，負債被低估，而相關收入被高估



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25. If a department store fails to make the entry to accrue the finance charges due from customers, then  
如果百貨公司未能記錄應計的客戶財務費用，則：
- A) accounts receivable will be overstated  
應收帳款將被高估
  - B) interest revenue will be understated  
利息收入將被低估
  - C) interest expense will be overstated  
利息費用將被高估
  - D) interest expense will be understated  
利息費用將被低估
26. In 2024, Dugan Co. had net credit sales of RM 1,500,000. On January 1, 2024, Allowance for Doubtful Accounts had a credit balance of RM 32,000. Past experience indicates that the allowance should be 10% of the balance in receivables (percentage of receivable basis). If the accounts receivable balance at December 31 was RM 400,000, before written off RM 60,000 of uncollectible accounts receivable. What is the required adjustment to the Allowance for Doubtful Accounts at December 31, 2024?  
在 2024 年，Dugan 公司有 RM 1,500,000 的淨賒銷。2024 年 1 月 1 日，備抵呆帳的貸方餘額為 RM 32,000。過去的經驗顯示，備抵呆帳應為應收帳款餘額的 10%（按應收帳款基礎計算百分比）。如果 12 月 31 日的應收帳款餘額為 RM 400,000，還未沖銷 RM 60,000 的無法收回的應收帳款，則 2024 年 12 月 31 日需要對備抵呆帳進行的調整是多少？
- A) RM 40,000
  - B) RM 2,000
  - C) RM 72,000
  - D) RM 60,000
27. Goodwill  
商譽
- A) represents things of value associated with a company such as its investments and plant assets  
代表與公司相關的有價值的事物，例如其投資和固定資產
  - B) is amortized using the straight-line method similar to other intangible assets  
使用直線法攤銷，類似於其他無形資產
  - C) is reported in the statement of financial position under intangible assets  
在資產負債表中列於無形資產項下
  - D) All of these answer choices are correct  
以上所有選項都是正確的

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28. Which of the following statements concerning repair and maintenance expenditures is true?

以下關於修理和維護支出的陳述哪一項是正確的？

- A) Routine repair costs and preventive maintenance expenditures are capitalized as assets in the period in which they are incurred  
例行的修理費用和預防性維護支出在發生的期間內被資本化為資產
- B) For income tax purposes, most taxpayers would prefer to capitalize an expenditure and depreciate the asset over time rather than expensing the expenditure and deducting the entire amount in the year it is incurred.  
對於所得稅目的，大多數納稅人更願意將支出资本化並隨時間折舊資產，而不是在支出發生的年度將其全部計入費用並扣除
- C) Maintenance expenditures that extend the useful life and / or increase the salvage value of an asset should be capitalized and depreciated over the asset's remaining useful life  
延長使用壽命和/或增加資產殘值的維護支出應被資本化並在資產剩餘的使用壽命內折舊
- D) All repair and maintenance expenditures are accounted for as expenses in the year in which they are incurred  
所有的修理和維護支出都在發生的年度內被計為費用

29. If bonds are issued at a discount, it means that the

若債券是折價發行，則代表：

- A) financial strength of the issuer is suspect.  
發行者的財務實力有疑慮。
- B) market interest rate is higher than the contractual interest rate.  
市場利率高於票面利率。
- C) market interest rate is lower than the contractual interest rate.  
市場利率低於票面利率。
- D) bondholder will receive effectively less interest than the contractual interest rate.  
債券持有人實際上收到的利息將少於票面利率。

30. Azuki Company reported net income of RM 95,000 for the year. During the year, accounts receivable increased by RM 7,000, accounts payable decreased by RM 3,000, and depreciation expense of RM 5,000 was recorded. Net cash provided by operating activities for the year is

Azuki 公司報告了本年度淨收入為 RM 95,000。在本年度，應收帳款增加了 RM 7,000，應付帳款減少了 RM 3,000，並記錄了 RM 5,000 的折舊費用。本年度營業活動的淨現金流為？

- A) RM 90,000    B) RM 110,000    C) RM 94,000    D) RM 95,000

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