

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI DISEMBER 2014

PB604: BUSINESS FINANCE

TARIKH : 08 APRIL 2015
MASA : 11.15 AM - 1.15 PM (2 JAM)

Kertas ini mengandungi **SEPULUH (10)** halaman bercetak.

Bahagian A: Struktur (1 soalan)

Bahagian B: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Jadual PVIF dan PVIFA

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 25 MARKS**BAHAGIAN A : 25 MARKAH****INSTRUCTION:**

Answer **ALL** questions.

ARAHAN:

Jawab **SEMUA** soalan.

QUESTION 1**SOALAN 1**

- CLO1
C3
- a) Complete the following Statement of Financial Position using the following information. (Assuming that there are 360 days in a year).

Lengkapkan Penyata Lembaran Imbangan berikut menggunakan maklumat yang diberi. (Andaikan setahun bersamaan dengan 360 hari).

STATEMENT OF FINANCIAL POSITION		RM('000)
Current Asset/ Aset Semasa		
Bank/ Bank		1,025
Account Receivable / Akaun Belum terima		(a)
Inventory/ Inventori		(b)
Total Current Assets / Jumlah Aset Semasa		(c)
Fixed assets / Aset Tetap		(d)
TOTAL ASSETS / JUMLAH ASET		37,500
Current Liability / Liabiliti Semasa		
Account Payable / Akaun Belum bayar		(e)
Note Payable / Nota Belum Bayar		145
Other current liabilities / lain-lain liabiliti Semasa		88
Total Current Liability/Jumlah Liabiliti Semasa		(f)
Long term liability/ Liabiliti jangka panjang		5,000
Owner Equity/ Ekuiti Pemilik		
Ordinary stock/ Saham biasa		10,000
Retain Earning / Pendapatan Tertahan		(g)
TOTAL LIABILITY AND OWNER EQUITY/ JUMLAH LIABILITI DAN EKUITI PEMILIK		37,500

Continue / Sambungan

Total asset turnover / <i>Pusing ganti jumlah aset = 1.2x</i>	Fixed Asset Turnover/ <i>Pusing ganti Aset Tetap = 2.0x</i>
Current Ratio/ <i>Nisbah Semasa = 3.0x</i>	Average collection period / <i>Purata tempoh kutipan= 35 days</i>

[20 marks]

[20 markah]

CLO1
C1

- b) List **TWO (2)** external parties who have an interest in the company's financial informations.

Senaraikan DUA (2) pihak luar yang mempunyai kepentingan di dalam informasi kewangan syarikat.

[2 marks]

[2 markah]

CLO1
C1

- c) State **THREE (3)** limitations of using financial analysis.

Nyatakan TIGA (3) batasan terhadap penggunaan analisis kewangan.

[3 marks]

[3 markah]

SECTION B : 75 MARKS**BAHAGIAN B : 75 MARKAH****INSTRUCTION:**

This section consists of **FOUR (4)** structured questions. Answer **THREE (3)** questions **ONLY**.

ARAHAN:

Bahagian ini mengandungi **EMPAT (4)** soalan struktur. Jawab **TIGA (3)** soalan **SAHAJA**.

QUESTION 1**SOALAN 1**CLO1
C2

- a) The most preferable goal of the firm is maximization of shareholders wealth.

Elaborate **THREE (3)** reasons for choosing the goal.

*Matlamat utama sesebuah firma adalah memaksimumkan kekayaan pemegang saham. Terangkan **TIGA (3)** sebab memilih matlamat tersebut.*

[6 marks]

[6 markah]

CLO1
C2

- b) Discuss **THREE (3)** roles of the financial manager in an organization.

*Bincangkan **TIGA (3)** peranan pengurus kewangan di dalam sesebuah organisasi.*

[9 marks]

[9 markah]

CLO1
C2

- c) Explain these terms in the basic principles of financial management.

Terangkan terma-terma berikut di dalam prinsip asas pengurusan kewangan

- i. The risk-return trade-off/ *Timbal balik risiko dan pulangan*
- ii. The time value of money/ *Nilai kini wang*
- iii. The curse of competitive markets/ *Sumpahan persaingan pasaran*

- iv. All risk is not equal / Semua risiko tidak sama
- v. Ethical Behavior / Gelagat beretika

[10 marks]

[10 markah]

QUESTION 2

SOALAN 2

- (a) Neelola Bakery is currently producing cupcakes that requires 250,000 kg of raw material every year. The carrying cost is 20% from the purchase price of the goods. Ordering cost is estimated at RM95.00. Goods are purchased at RM2.00 per unit. The management team has decided to keep safety stock of 15,000 kg. Company's regular supplier usually takes 7 days to deliver the stocks to the company. Assume that the company works 50 weeks in a year, calculate;

Kedai Roti Neelola menghasilkan kek cawan yang memerlukan 250,000 kg bahan mentah setiap tahun. Kos penyimpanan adalah 20% daripada harga belian. Kos penghantaran dianggarkan RM95.00. Belian barang niaga adalah RM2.00 seunit. Pihak pengurusan telah memutuskan untuk menyimpan stok keselamatan sebanyak 15,000 kg. Pembekal tetap syarikat biasanya mengambil masa 7 hari untuk penghantaran inventori. Andaikan bahawa Kedai Roti Neelola bekerja 50 minggu dalam setahun, kirakan:

CLO1
C3

- (i) The Economic Order Quantity

Kuantiti Pesanan Ekonomi

[4 marks]

[4 markah]

- (ii) The annual number of order

Bilangan pesanan dalam setahun

[3 marks]

[3 markah]

(iii) Inventory reorder point

Tingkat pesanan semula inventori

[4 marks]

[4 markah]

(iv) The average inventory

Inventori purata

[3 marks]

[3 markah]

(v) The total inventory cost

Jumlah kos inventori

[5 marks]

[5 markah]

CLO1
C2
(b) Explain **THREE (3)** reasons why inventory management is important.

*Terangkan **TIGA (3)** alasan kenapa pentingnya pengurusan inventori.*

[6 marks]

[6 markah]

QUESTION 3**SOALAN 3**

ADAM Holding is evaluating the proposed acquisition of a new machine at RM20,000. To allow this machine to operate, the company needs to spend RM1,000 for the cost of transportation and RM2,000 for the cost of installation . The new machine will also require additional inventory of RM2,500. ADAM Holding is using a simple straight-line depreciation method and the new machine will be depreciated over a period of 5 years lifespan of the machine.

The new machine will be used to replace an old machine purchased 5 years ago at the price of RM20,000. Old machine is depreciated using the straight -line method which is seven years to a value of zero and depreciation expenses of old machine is RM2,000 per year. Old machine can be sold today for RM10,000 . Book value for this machine is RM8,000. The new machine is expected to save the salary of RM5,000 per year and the cost of damages amounting to RM2,000 a year for its use. However, maintenance costs will be increased by RM3,000 per annum . The new machine is expected to be priced at RM1,000 at the end of year 5 . Assume the tax rate is 25% and the rate of return is 10%.

ADAM Holding sedang menilai cadangan pembelian mesin baru pada harga RM20,000. Untuk membolehkan mesin ini beroperasi, syarikat perlu membelanjakan RM1,000 bagi kos pengangkutan dan RM2,000 bagi kos pemasangan. Mesin baru juga akan memerlukan inventori tambahan sebanyak RM2,500. ADAM Holding menggunakan kaedah susut nilai garis lurus mudah dan mesin baru akan disusutnilai sepanjang tempoh 5 tahun jangka hayat mesin.

Mesin baru akan digunakan untuk menggantikan mesin lama yang dibeli 5 tahun yang lalu pada harga RM20,000. Mesin lama disusutnilaikan mengikut kaedah lurus iaitu tujuh tahun kepada nilai sifar dan belanja susut nilai mesin lama adalah RM2,000 bagi setiap tahun. Mesin lama boleh dijual hari ini dengan harga RM10,000. Nilai buku untuk mesin ini adalah RM8,000. Mesin baru dijangka menjimatkan gaji sebanyak RM5,000 setahun dan kos kerosakan

berjumlah RM2,000 setahun untuk penggunaannya. Walau bagaimanapun, kos penyelenggaraan akan meningkat sebanyak RM3,000 setahun. Mesin baru dijangka akan berharga RM1,000 pada akhir tahun 5. Andaikan kadar cukai ialah 25% dan kadar pulangan adalah 10%.

CLO1
C5

a) Calculate / Kirakan:

i. The initial outlay / Pelaburan permulaan

[10 marks]

[10 markah]

ii. The annual cash flow / Aliran tunai tahunan

[11 marks]

[11 markah]

iii. The terminal cash flow / Aliran tunai penamat

[4 marks]

[4 markah]

QUESTION 4**SOALAN 4**

Below is the statement of Income Statement for Tayago Bhd for the year ended 30 June 2013.

Berikut adalah Penyata Pendapatan bagi Tayago Bhd bagi tahun berakhir 30 Jun 2013.

Tayago Bhd
Income Statements for the financial ended 30 June 2013/
Penyata Pendapatan tahun kewangan berakhir 30 Jun 2013

	RM('000)
Sales/Jualan	45,300,000
Variable cost/Kos berubah	18,120,000
Earning before fixed cost / <i>Pendapatan sebelum kos tetap</i>	27,180,000
Fixed cost/Kos tetap	12,000,000
Earnings before interest and taxes / <i>Pendapatan sebelum faedah dan cukai</i>	15,180,000
Interest / <i>faedah</i>	59,000
Earnings before taxes/ <i>Pendapatan sebelum cukai</i>	15,121,000
Taxes / <i>Cukai(28%)</i>	4,233,880
Earnings after taxes/ <i>Pendapatan selepas cukai</i>	10,887,020
Preferred share dividend / <i>Dividen syar utama</i>	1,200,000
Net income/ <i>Pendapatan bersih</i>	9,687,020

CLO1
C3

- (a) Using the above data, you are required to calculate:

Menggunakan data di atas, anda dikehendaki untuk mengira:

- i. The Degree of Operating Leverage

Darjah Leveragej Operasi

[4 marks]

[4 markah]

ii. *The Degree Of Financial Leverage*

Darjah Leverage Kewangan

[4 marks]

[4 markah]

iii. *The Degree Of Combined Leverage*

Darjah Leverage Gabungan

[3 marks]

[3 markah]

(b) If the sales increase by 10%, what are the effects on earnings before interest and taxes ?

Jika jualan meningkat sebanyak 10%, apakah kesan terhadap pendapatan sebelum faedah dan cukai?

[4 marks]

[4 markah]

(c) Prepare the Income Statement to prove your answer in (b).

Sediakan Penyata Pendapatan untuk membuktikan jawapan anda di (b).

[10 marks]

[10 markah]

**END OF QUESTIONS
SOALAN TAMAT**

Table A-4 Present value interest factors for a One-Dollar Annuity Discounted at k percent for n periods : $PVIFA = \frac{[1 - 1/(1+k)^n]}{k}$

Period	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%
1	0.9901	0.9804	0.9709	0.9615	0.9524	0.9434	0.9346	0.9259	0.9174	0.9091	0.9005	0.8920	0.8835	0.8750	0.8666	0.8582	0.8507	0.8433	0.8359	0.8285	0.8211	
2	1.9704	1.9416	1.9135	1.8861	1.8594	1.8334	1.8080	1.7833	1.7591	1.7355	1.7125	1.6891	1.6667	1.6437	1.6257	1.6052	1.5852	1.5656	1.5465	1.5278	1.5088	
3	2.9410	2.8839	2.8266	2.7751	2.7232	2.6730	2.6243	2.5771	2.5313	2.4869	2.4437	2.4018	2.3612	2.3216	2.2832	2.2459	2.2096	2.1743	2.1399	2.1065	2.0732	
4	3.9020	3.8077	3.7171	3.6299	3.5460	3.4651	3.3872	3.3121	3.2397	3.1699	3.1024	3.0373	2.9745	2.9137	2.8550	2.7982	2.7432	2.6901	2.6386	2.5887	2.4043	
5	4.8534	4.7135	4.5797	4.4518	4.3295	4.2124	4.1002	3.9927	3.7908	3.6959	3.5901	3.4901	3.3901	3.2901	3.1901	3.0901	3.0576	2.9906	2.7454	2.6893	2.4356	
6	5.7955	5.6014	5.4172	5.2421	5.0757	4.9173	4.7665	4.6229	4.4859	4.3553	4.2305	4.1114	3.9975	3.8887	3.7845	3.6847	3.5892	3.4976	3.4098	3.3255	3.0205	
7	6.7282	6.4720	6.2303	6.0021	5.7854	5.5824	5.3893	5.2064	5.0330	4.8684	4.7122	4.5638	4.4226	4.2883	4.1604	4.0386	3.9224	3.8115	3.7057	3.6046	3.2423	
8	7.6517	7.3255	7.0197	6.7327	6.4632	6.2098	5.9713	5.7466	5.5348	5.3349	5.1461	4.9676	4.7988	4.6389	4.4873	4.3436	4.2072	4.0776	3.9544	3.8372	3.4212	
9	8.5660	8.1622	7.7861	7.4353	7.1078	6.8017	6.5152	6.2469	5.7590	5.5370	5.3282	5.1317	4.9464	4.7716	4.6055	4.4506	4.3030	4.1633	4.0310	3.5655	3.4631	
10	9.4713	8.9826	8.5302	8.1109	7.7217	7.3601	7.0236	6.7101	6.4177	6.1446	5.8892	5.6502	5.4262	5.2161	5.0188	4.8332	4.6586	4.4941	4.3389	4.1925	3.5705	
11	10.3676	9.7868	9.2526	8.7605	8.3064	7.8869	7.4987	7.1390	6.8052	6.4951	6.2065	5.9377	5.6569	5.4527	5.2337	5.0266	4.8364	4.5656	4.4865	4.3271	3.7757	
12	11.2551	10.5753	9.9540	9.3851	8.8633	8.3838	7.9427	7.5361	7.1607	6.8137	6.4924	6.1944	5.9176	5.6603	5.4206	5.1971	4.9884	4.7932	4.6105	4.4392	3.7251	
13	12.1337	11.3484	10.6350	9.9856	9.3936	8.8527	8.3577	7.9038	7.4869	7.1034	6.7499	6.4235	6.1218	5.8424	5.5831	5.3423	5.1183	4.9095	4.7147	4.5327	3.9124	
14	13.0037	12.1062	11.2961	10.5631	9.8896	9.2950	8.7455	8.2442	7.7862	7.3667	6.9819	6.6282	6.3025	6.0021	5.7245	5.4675	5.2293	5.0081	4.8023	4.6106	3.9616	
15	13.8661	12.8493	11.9879	11.1184	10.3979	9.7122	9.1079	8.5595	8.0607	7.6061	7.1909	6.8109	6.4624	6.1422	5.8474	5.5755	5.3242	5.0916	4.8759	4.6755	4.0013	
16	14.7179	13.5777	12.5611	11.6523	10.8378	10.1059	9.4466	8.8514	8.3126	7.8237	7.3792	6.9740	6.6039	6.2651	5.9542	5.6685	5.4053	5.1624	4.9377	4.7296	4.0333	
17	15.5623	14.2919	13.1661	12.1657	11.2741	10.4773	9.7632	9.1216	8.5436	8.0216	7.5488	7.1196	6.7291	6.3729	6.0472	5.7487	5.4746	5.2223	4.9897	4.7746	4.0391	
18	16.3983	14.9920	13.7535	12.6593	11.6896	10.8276	10.0591	9.3719	8.7556	8.2014	7.7016	7.2497	6.8399	6.4671	6.1280	5.8178	5.5339	5.2732	5.0333	4.8122	3.9279	
19	17.2260	15.6785	14.3238	13.1339	12.0853	11.1581	10.3356	9.6036	8.9501	8.3649	7.8393	7.3658	6.9380	6.5504	6.1982	5.8775	5.5845	5.3162	5.0700	4.8435	4.0567	
20	18.0456	16.3514	14.8775	13.5903	12.4622	11.4699	10.5940	9.8181	9.1285	8.5136	7.9633	7.4694	7.0248	6.6231	6.2893	5.9288	5.6278	5.3527	5.1009	4.8696	4.1103	
21	18.8570	17.0112	15.4150	14.0292	12.8212	11.7641	10.8356	10.0168	9.2922	8.6487	8.0751	7.5620	7.1016	6.6887	6.3125	5.9731	5.6648	5.3837	5.1268	4.8913	4.1212	
22	19.6604	17.6380	15.3369	14.4511	13.1630	12.0416	11.0612	10.2007	9.4424	8.7715	8.1757	7.6446	7.1695	6.7429	6.3587	6.0113	5.6964	5.4099	5.1486	4.9094	3.3198	
23	20.4558	18.2822	16.4436	14.8568	13.4886	12.3034	11.2722	10.3711	9.5802	8.8832	8.2664	7.7184	7.2297	6.7921	6.3988	6.0442	5.7234	5.4321	5.1688	4.9245	3.3230	
24	21.2434	19.8139	16.9356	15.2470	13.7986	12.5504	11.4693	10.5288	9.7066	8.9847	8.3481	7.7843	7.2829	6.8351	6.4338	6.0726	5.7465	5.4509	5.1822	4.9371	3.9764	
25	22.0232	19.5235	17.4131	15.6221	14.0939	12.7834	11.6536	10.6748	9.8226	9.0770	8.4217	7.8431	7.3300	6.8729	6.4641	6.0971	5.7662	5.4669	5.1951	4.9476	4.1474	
30	25.8077	22.3965	19.6004	17.2920	15.3725	13.7648	12.4090	11.2578	10.2137	9.4269	8.6938	8.0552	7.4957	7.0027	6.5660	6.1772	5.8294	5.5168	5.2347	4.9789	4.1601	
35	29.4086	24.9986	21.4872	18.6646	16.3742	14.4982	12.9477	11.6546	10.5668	9.6442	8.8552	8.1755	7.5856	7.0700	6.6166	6.2153	5.8582	5.5251	4.9915	4.1644	3.3321	
36	30.1075	25.4888	21.8323	18.9083	16.5469	14.6210	13.0352	11.7172	10.6118	9.6765	8.8786	8.1924	7.5979	7.0790	6.6231	6.2201	5.8817	5.5412	5.2531	4.9929	4.1649	
40	32.8347	27.3555	23.1148	19.7928	17.1591	15.0463	13.3317	11.9246	10.7574	9.7791	8.9511	8.2438	7.6344	7.1050	6.6418	6.2335	5.8713	5.5482	5.2582	4.9966	4.1659	
50	39.1961	31.4236	25.7238	21.4822	18.2559	15.7619	13.8007	12.2335	10.9617	9.9148	9.0417	8.3045	7.6752	7.1327	6.6605	6.2463	5.8801	5.5541	5.2623	4.9995	4.1666	

Table A-3 Present value interest factors One-Dollar Discounted at k percent for n periods: $PVIF_{kn} = 1/(1+k)^n$

Period	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	24%	25%	30%	
1	0.9901	0.9804	0.9709	0.9615	0.9524	0.9434	0.9346	0.9259	0.9174	0.9091	0.8999	0.8892	0.8850	0.8772	0.8696	0.8621	0.8547	0.8475	0.8403	0.8333	0.8055	0.8000	0.7692	
2	0.9803	0.9612	0.9426	0.9246	0.9070	0.8900	0.8734	0.8573	0.8417	0.8264	0.8116	0.7972	0.7831	0.7695	0.7561	0.7432	0.7305	0.7182	0.7062	0.6944	0.6504	0.6400	0.5917	
3	0.9706	0.9423	0.9151	0.8970	0.8890	0.8836	0.8768	0.8638	0.8516	0.8383	0.8252	0.8122	0.7988	0.7722	0.7513	0.7312	0.7118	0.6931	0.6750	0.6575	0.6407	0.6244	0.6086	0.5934
4	0.9610	0.9238	0.8951	0.8885	0.8858	0.8827	0.8792	0.8750	0.8704	0.8683	0.8658	0.8630	0.8604	0.8579	0.8555	0.8532	0.8513	0.8492	0.8475	0.8457	0.8425	0.8406	0.8381	0.8351
5	0.9515	0.9057	0.8626	0.8543	0.8429	0.8319	0.8219	0.8135	0.8046	0.7953	0.7866	0.7773	0.7683	0.7593	0.7503	0.7413	0.7323	0.7233	0.7143	0.7053	0.6963	0.6873	0.6783	
6	0.9420	0.8880	0.8375	0.7903	0.7462	0.7050	0.6663	0.6302	0.5963	0.5645	0.5346	0.5066	0.4803	0.4556	0.4323	0.4104	0.3898	0.3704	0.3521	0.3349	0.2751	0.2621	0.2072	
7	0.9327	0.8706	0.8131	0.7599	0.7107	0.6651	0.6227	0.5835	0.5470	0.5132	0.4817	0.4523	0.4251	0.3989	0.3759	0.3538	0.3332	0.3139	0.2959	0.2791	0.2218	0.2097	0.1594	
8	0.9235	0.8535	0.7894	0.7307	0.6768	0.6274	0.5820	0.5403	0.5019	0.4665	0.4339	0.4039	0.3762	0.3506	0.3289	0.3050	0.2848	0.2660	0.2487	0.2326	0.1789	0.1678	0.1226	
9	0.9143	0.8368	0.7664	0.7026	0.6446	0.5919	0.5439	0.5002	0.4604	0.4241	0.3909	0.3606	0.3329	0.3075	0.2843	0.2630	0.2434	0.2255	0.2090	0.1938	0.1443	0.1342	0.0943	
10	0.9053	0.8203	0.7441	0.6756	0.6139	0.5584	0.5083	0.4632	0.4224	0.3855	0.3522	0.3220	0.2946	0.2697	0.2472	0.2267	0.2080	0.1911	0.1756	0.1615	0.1184	0.1074	0.0725	
11	0.8963	0.8043	0.7224	0.6496	0.5847	0.5268	0.4751	0.4289	0.3875	0.3505	0.3173	0.2875	0.2507	0.2366	0.2149	0.1954	0.1778	0.1619	0.1476	0.1346	0.0938	0.0859	0.0558	
12	0.8874	0.7885	0.7014	0.6246	0.5497	0.4440	0.3971	0.3555	0.3186	0.2858	0.2567	0.2307	0.2076	0.1889	0.1685	0.1520	0.1372	0.1240	0.1122	0.0757	0.0687	0.0429		
13	0.8787	0.7730	0.6810	0.6006	0.5303	0.4688	0.4150	0.3677	0.3262	0.2897	0.2575	0.2292	0.2042	0.1821	0.1625	0.1452	0.1299	0.1163	0.1042	0.0935	0.0610	0.0550	0.0330	
14	0.8700	0.7579	0.6511	0.5775	0.5051	0.4423	0.3878	0.3405	0.2992	0.2633	0.2320	0.2046	0.1807	0.1597	0.1413	0.1252	0.1110	0.0985	0.0876	0.0779	0.0492	0.0440	0.0254	
15	0.8613	0.7430	0.6419	0.5553	0.4810	0.4173	0.3624	0.3152	0.2745	0.2394	0.2090	0.1827	0.1599	0.1401	0.1229	0.1079	0.0949	0.0835	0.0736	0.0649	0.0397	0.0352	0.0195	
16	0.8528	0.7284	0.6232	0.5339	0.4581	0.3936	0.3387	0.2919	0.2519	0.2176	0.1883	0.1631	0.1415	0.1229	0.1069	0.0930	0.0811	0.0708	0.0618	0.0541	0.0320	0.0281	0.0150	
17	0.8444	0.7142	0.6050	0.5134	0.4363	0.3714	0.3166	0.2703	0.2311	0.1978	0.1696	0.1456	0.1252	0.1078	0.0929	0.0802	0.0693	0.0600	0.0520	0.0451	0.0258	0.0225	0.0116	
18	0.8360	0.7002	0.5874	0.4936	0.4155	0.3503	0.2959	0.2502	0.2120	0.1798	0.1528	0.1300	0.1108	0.0946	0.0808	0.0691	0.0592	0.0508	0.0437	0.0376	0.0208	0.0180	0.0089	
19	0.8277	0.6864	0.5703	0.4746	0.3957	0.3305	0.2765	0.2317	0.1945	0.1635	0.1377	0.1161	0.0981	0.0829	0.0703	0.0656	0.0596	0.0543	0.0431	0.0367	0.0313	0.0144	0.0068	
20	0.8195	0.6730	0.5537	0.4564	0.3769	0.3118	0.2584	0.2145	0.1784	0.1486	0.1240	0.1037	0.0868	0.0728	0.0611	0.0514	0.0433	0.0365	0.0308	0.0261	0.0135	0.0115	0.0053	
21	0.8114	0.6598	0.5375	0.4388	0.3589	0.2942	0.2415	0.1987	0.1637	0.1351	0.1117	0.0926	0.0763	0.0638	0.0531	0.0443	0.0370	0.0309	0.0259	0.0217	0.0109	0.0092	0.0040	
22	0.8034	0.6468	0.5219	0.4220	0.3418	0.2775	0.2257	0.1839	0.1502	0.1228	0.1007	0.0826	0.0680	0.0560	0.0462	0.0382	0.0316	0.0262	0.0218	0.0181	0.0088	0.0074		
23	0.7954	0.6342	0.5067	0.4057	0.3256	0.2618	0.2109	0.1703	0.1378	0.1117	0.0907	0.0738	0.0601	0.0491	0.0402	0.0329	0.0270	0.0222	0.0183	0.0151	0.0071	0.0031		
24	0.7876	0.6217	0.4919	0.3901	0.3101	0.2470	0.1971	0.1577	0.1264	0.1015	0.0817	0.0659	0.0532	0.0431	0.0349	0.0284	0.0231	0.0188	0.0154	0.0126	0.0057	0.0047	0.0018	
25	0.7798	0.6095	0.4776	0.3751	0.2953	0.2330	0.1842	0.1460	0.1160	0.0923	0.0736	0.0588	0.0471	0.0378	0.0304	0.0245	0.0197	0.0160	0.0129	0.0105	0.0046	0.0038	0.0014	
30	0.7419	0.5521	0.4120	0.3083	0.2314	0.1741	0.1314	0.0994	0.0754	0.0573	0.0437	0.0334	0.0256	0.0196	0.0151	0.0116	0.0090	0.0070	0.0054	0.0042	0.0016	0.0012	0	
35	0.7059	0.5000	0.3554	0.2534	0.1813	0.1301	0.0937	0.0676	0.0490	0.0366	0.0259	0.0189	0.0139	0.0102	0.0075	0.0055	0.0041	0.0030	0.0023	0.0017	0.0005	0		
36	0.6969	0.4902	0.3450	0.2437	0.1727	0.1227	0.0875	0.0626	0.0449	0.0323	0.0234	0.0169	0.0123	0.0089	0.0065	0.0048	0.0035	0.0026	0.0019	0.0014	0.0005	0		
40	0.6717	0.4529	0.3066	0.2083	0.1420	0.0972	0.0668	0.0460	0.0318	0.0221	0.0154	0.0107	0.0075	0.0053	0.0037	0.0026	0.0019	0.0013	0.0010	0.0007	0.0005	0		
50	0.6080	0.3715	0.2281	0.1407	0.0872	0.0543	0.0339	0.0213	0.0134	0.0085	0.0054	0.0035	0.0022	0.0014	0.0009	0.0006	0.0004	0.0003	0.0002	0.0001	0.0001	0		