

**ÉRETTSÉGI VIZSGA • 2018. május 16.**

**KERESKEDELEM  
ISMERETEK  
ANGOL NYELVEN**

**KÖZÉPSZINTŰ  
ÍRÁSBELI VIZSGA**

**2018. május 16. 8:00**

**I.**

Időtartam: 56 perc

Pótlapok száma	
Tisztázati	
Piszkozati	

**EMBERI ERŐFORRÁSOK MINISZTERIUMA**

## Important Information

The examination is composed of the following question types:

### I. Written (long-answer) questions

- Definitions: Your task is to accurately define basic concepts.
- Evaluation of a case study from the specified aspects: You must answer the questions in relation to the practice-oriented case description featured in the test sheet. The answer options may be either open or closed, and may also involve calculations.
- Complete the text: The task of the examinee is to complete the sentences using the content provided or learned during their studies. There may not necessarily be any correlation between the sentences.
- Pairing up: The examinee must pair up concepts that correspond from a professional aspect, e.g. term and its definition, economic indicator and its method of calculation, indicator and its content, etc.
- Multiple-choice questions: The examinee must select the correct answer from several (at least three) options.
- True-false statements: The examinee must indicate whether the given statement is true or false. Selections (either true or false) must be explained.

### II. Business administration questions

- Filling out business documents
- Evaluation of business documents in terms of form and content
- Evaluation of business letters in terms of form and content

You may use a non-programmable calculator to solve the questions.

Make sure you manage the time available well; write legibly and attempt to convey your thoughts clearly and coherently.

Good luck with your examination!

**Questions designed to examine the examinee's knowledge of and ability to complete, manage business documents, conduct business correspondence and handle documents**

**Written (long-answer) questions**

**Total: 10 points**

**1. Decide and mark whether the following statements are true or false. Correct statements are worth 1 point, correct justifications are worth 2 points. Merely marking the answer without explanation will not be awarded any points. 3 points**

If the employee responsible for archival feels that the designated storage space has been filled up with documents, they can begin scrapping at any time.

The statement is:

True - False

Explanation:

**2. We have listed the various steps of the management of incoming documents. Write at least one task to be performed for each step. 4 points**

<b>The process of managing incoming documents</b>	<b>Tasks to be performed related to the various steps</b>
Receiving consignments (letters and parcels)	
Opening consignments (letters and parcels)	E.g. the forwarding of envelopes marked "Deliver to addressee only" to the addressee without opening.
Receipt and registration of consignments (letters and parcels)	
Filing	
Forwarding documents	

**3. Pair the office equipment listed below to their corresponding description. Write a letter of the office equipment into the empty fields in the table.**

**3 points**

<b>Description of office equipment</b>	<b>Letter of office equipment</b>
Cuts documents no longer required into thin strips that makes the text on the pages become illegible.	
It punches holes in the side of the documents to be bound, and binds the perforated pages into a plastic spine.	
A device with a built-in microphone, amplifier, speaker, which records speech to tape or a digital data carrier.	

<b>Letter</b>	<b>Office equipment</b>
A	Photocopier
B	Shredder
C	Laminator
D	Fax
E	Comb binding machine
F	Dictaphone

**Business administration questions**

**Total: 15 points**

**4. Technique, content, process of business correspondence**

**2 x 1 = 2 points**

Select and underline the correct answer. No points are awarded in case of multiple solutions or unclear marking.

Which is the correct way to write the following?

1 point

Dear Mr. Managing Director,

Dear Mr. Managing Director!

Dear mr. managing director

Dear mr. managing director

None of the above solutions are correct, the correct answer is:

.....

Which is the correct way to write the date? 1 point

Budapest, 2017. 30 May

Budapest, 2017 May 30

Budapest, 30 May 2017

Budapest, 30 may 2017

None of the above solutions are correct, the correct answer is:

.....

## 5. Completion of the business document

**13 points**

You are an employee at Sikk Divatáru Nagykereskedelmi Kft. Data for the store are as follows:

Address: 1226 Budapest, XXII. Nádirigó u. 240.

Tax ID no.: 12345678-2-05

Sole proprietor Noémi Fekete purchases 2 women's handbags at the store. The handbag's article number is: 7041589. The price, with VAT included, is HUF 6350.

The buyer asks you to issue a cash invoice for the sale. She provides the following data for the receipt:

Address: 3525 Miskolc, Madarász Viktor tér 2.

Tax ID no.: 6234567-2-02

### **Question:**

Fill out the cash invoice attached using the data provided. The day of purchase should be the day of the examination. The VAT rate applicable is 27%.

# Cash invoice

Invoice  
serial  
number:

**9243542**

Invoice issuer's name, address and tax number:		Buyer's name, address, bank account number:			
EU VAT number: HU		EU VAT number:			
Invoice date:					
Product or service					
name, classification number and other characteristics	Unit of quantity	quantity	unit price (incl. of value added tax):	value, which includes ..... % VAT	value, which includes ..... % VAT
Signature, L.S.			<b>TOTAL:</b>		
<b>3</b>	Invoice total payable:				
	Percentage value of output tax:				%      ----- %

B. 13-374/V



	Question number	Score			
		Maximum	Scored	Maximum	Scored
PART I Questions related to filling out business documents, business correspondence and document management	1.	3		<b>25</b>	
	2.	4			
	3.	3			
	4.	2			
	5.	13			
<b>Points scored in Part I</b>				<b>25</b>	

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Date

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Correcting teacher

	pontszáma <b>egész számra</b> kerekítve	
	elért	programba beírt
I. Bizonylatkitöltés, üzleti levelezés és iratkezelés		

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jegyző

Remarks:

1. If the examinee commences solving Written Component II, then this table and signature section remains empty.
2. If the examination terminates during the solving of Written Component I or is not continued with Written Component II, then this table and signature section should be filled out.



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**2018. május 16. 8:00**

**II.**

Időtartam: 169 perc

Pótlapok száma	
Tisztázati	
Piszkozati	

**EMBERI ERŐFORRÁSOK MINISZTERIUMA**

## Important Information

The examination is composed of the following question types:

### I. Written (long-answer) questions

- Definitions: Your task is to accurately define basic concepts.
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- Pairing up: The examinee must pair up concepts that correspond from a professional aspect, e.g. term and its definition, economic indicator and its method of calculation, indicator and its content, etc.
- Multiple-choice questions: The examinee must select the correct answer from several (at least three) options.
- True-false statements: The examinee must indicate whether the given statement is true or false. Selections (either true or false) must be explained.

### II. Calculations, editing and preparation of tables and graphs

When solving calculation questions, make sure you mark and indicate your calculation process as even perfect solutions will not be accepted without indicating corresponding calculations.

When performing your calculations, make sure you round accurately and always show the units of measurement.

You may use a non-programmable calculator to solve the questions.

Make sure you manage the time available well; write legibly and attempt to convey your thoughts clearly and coherently.

Good luck with your examination!

**Questions designed to measure the examinee's knowledge, ability to plan and analyse trade and business activities**

**I. Written (long-answer) questions**

**Total: 30 points  
6 points**

**1. Definitions**

Briefly define the following terms.

Purchasing:

Inventory:

Cost:

**2. True or false statements**

**9 points**

Decide whether the following statements are true or false, and write your answer next to the statement. Explain your decision in both cases. (*Correct answers are worth 1 point each, correct explanations 2 points each. Merely providing an answer without explanation may not be awarded any points.*)

2.1 The net sales revenue of a store increased by 5% while average stock increased by 2%, which means the turnover rate accelerated in the period under review. ....

Explanation:

2.2 The rise in distribution costs indicates wasteful cost-control in every case. ....

Explanation:

2.3 Value-added tax is a direct tax because the taxpayer and the bearer of the tax burden is the same person/entity. ....

Explanation:

### 3. Complete the text

6 points

Complete the following text using terms used in the field of contracting and contract conclusion.

One of the characteristics of a(n) ..... contract is that the conclusion of the contract is in most cases immediately followed by ..... The contract is not required to be in written form in every case.

Commercial businesses may also involve agents to select appropriate suppliers, at which point they conclude a(n) ..... contract.

During the purchasing process, due to the unknownness of a given supplier or the uncertainty of the sale of the products, traders may choose to conclude a(n) ..... contract.

In such cases, the supplier engages the merchant to try and sell the products in exchange for a(n) ..... . This type of transaction is called a(n) .....

### 4. Multiple choice questions

4 points

Underline the correct answer. There is only one correct answer to each question. The solution cannot be awarded any points if more than one answer is underlined.

4.1 The price elasticity indicator expresses what percentage ..... changes as a result of a 1% price change.

- a. income
- b. the quantity sold
- c. the composition of the products sold
- d. need

4.2 The price invoiced by the supplier includes

- a. the costs directly related to purchasing.
- b. the bonus.
- c. the profit margin and the price discount.
- d. the rebate.

4.3 Taxes related to consumption include

- a. motor vehicle tax.
- b. VAT.
- c. personal income tax.
- d. building tax.

4.4 Relatively fixed costs include:

- a. the amount of wage expenses.
- b. the cost of packaging materials.
- c. the fees paid for overtime.
- d. the rent paid for store premises.

**5. Pairing up**

**5 points**

Decide what the indicators below express. Pair the definitions marked by numbers with the indicators marked by letters, and then complete the table with the appropriate letters. (Attention: every definition corresponds to only one indicator.)

Definitions:

- 5.1 This indicator expresses what percentage of net sales revenue payroll costs represent.
- 5.2 This indicator expresses what percentage cost changes as a result of a 1% change in sales revenue.
- 5.3 This indicator expresses how many days of turnover average stock is sufficient for.
- 5.4 This indicator expresses the ratio of the various parts of the phenomena examined compared to the whole of the population.
- 5.5 This indicator expresses how turnover would have changed as a result of the change in quantities sold.

Indicators:

- A. Volume index
- B. Turnover rate in days
- C. Distribution ratio
- D. Cost impact
- E. Labour cost percentage
- F. Value index
- G. Price index
- H. Cost-to-revenue ratio

5.1	5.2	5.3	5.4	5.5

## II. Calculation questions

**Total: 45 points**

### 1. Determining the quantity and value of purchasing

**4 points**

The stock of the Coffee & Tea Store on 1 July of 250 g Tchibo coffee is the following:

Tchibo Family coffee 60 packs

Tchibo Exclusive 40 packs

During the month, based on the experiences of the past period, the company is planning to sell 200 packs of Tchibo Family coffee, and 120 packs of Tchibo Exclusive.

The net purchase price of Tchibo Family is HUF 370/pack, while that of Tchibo Exclusive is HUF 750/pack.

(Round to one decimal place for all questions.)

The questions concern these two products.

a) What quantity must be purchased during the month if continuous sales require that at least the following stock is available at the end of the month: **2 points**

- 40 packs of Tchibo Family,
- 20 packs of Tchibo Exclusive.

b) Calculate the value of purchasing at net purchase price.

**1 point**

c) What is the store's turnover if they sell the planned quantity of coffee? The retail price of Tchibo Family is HUF 629/pack, while that of Tchibo Exclusive is HUF 1 240/pack.

**1 point**

**2. Turnover analysis**

**14 points**

Stílus Ruházati Áruház sells women's and men's clothing. Based on 2015 turnover, the company has drawn up its 2016 turnover plan and is analysing the implementation of the plan.

Data of the 2016 turnover of Stílus Ruházati Áruház

Name	Turnover HUF million			Plan as a % of baseline	Factual as a % of plan	Factual as a % of baseline
	2015 factual	2016 plan	2016 factual			
Women's clothing	307.5			107.0		110.0
Men's clothing		209.1			102.9	105.0
Total						

a) Calculate the data missing from the table.

12 points

(Rounding precision is to one decimal place.)

b) In one sentence, interpret the content of the average ratios.

2 points

### 3. Labour efficiency

**10 points**

The owner of Kis Kft. is examining the labour efficiency of two of its stores for 2016 with the help of the following data.

The annual net sales revenue of Árucarnok ABC was HUF 336,000 thousand, with an average staff number of 7 persons. 84,000 customers shopped at the store.

Éléskamra ABC's net sales revenue was HUF 384,000 thousand, which was managed with the help of 6 staff members as a result of the greater use of pre-packaging and more efficient sales methods. The number of sales was also higher, as 90,000 customers shopped at the store during the year.

The data of the labour efficiency of Kis Kft.

Name	Árucarnok ABC	Éléskamra ABC
Annual net sales revenue (HUF thousand)		
Average staff number (persons)		
Annual number of customers (persons)		
Productivity (HUF thousand/person/month)		
Load (customer/person/year)		
Quality indicator (HUF thousand/customer)		

Question:

a) Enter the data into the table and calculate the missing indicators.  
(Rounding precision is to one decimal place.)

7 points



b) Complete the following sentences in line with the text of the questions 3 points

Per capita net sales revenue is higher at ..... ABC. The number of customers per staff member is lower at ..... ABC. The average HUF value of purchases is ..... at Éléskamra ABC.

**4. Analysis of profit, profitability 13 points**

The following data of the profit and loss statement of Aranyalma Kereskedelmi Kft. is known:

Name	2016 (data in HUF thousand)	Data as a % of net sales revenue
Net sales revenue	180 000	100
Other revenues	0	0
Cost of materials		82.0
Of which - purchase price of the goods sold:		80.0
Personnel costs	12 600	
Depreciation		2.5
Other expenditure	1 980	
OPERATING (BUSINESS) PROFIT		

a) Calculate the data missing from the table. 7 points  
(Rounding precision is to one decimal place.)

b) Calculate gross margin and gross margin ratio as a % of net sales revenue. 2 points

c) Calculate the cost of materials beyond COGS, distribution costs and the profits generated from trade activities.

3 points

d) Explain what generates the difference between operating (business) profit and profit generated from trade activities. 1 point

**5. Pricing**

**4 points**

You have purchased 30 mobile air-conditioning units for your technical goods store. The following information is available in relation to this purchase:

Net list price: 53 000 HUF/pc.

The price discount applied is 5%.

The transportation costs of the air-conditioning units were HUF 60,000 net in total.

For this particular product, the owner of the store is expecting a price margin equivalent to 40% of the net sale price.

The product is subject to 27% VAT.

Rounding precision is whole HUF.

Question:

5.1. Calculate the product's net purchase price.

5.2. Calculate net and gross sale price.

		Question number	Score			
			Maximum	Scored	Maximum	Scored
I. Filling out business documents, business correspondence and document management					<b>25</b>	
II. Trade and business activities	Written (long-answer) questions	1.	6		<b>30</b>	
		2.	9			
		3.	6			
		4.	4			
		5.	5			
	Calculation questions, editing and preparation of tables and graphs	1.	4		<b>45</b>	
		2.	14			
		3.	10			
		4.	13			
		5.	4			
<b>Points scored in written examination</b>					<b>100</b>	

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Date

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Correcting teacher

	pontszáma <b>egész számra</b> kerekítve	
	elért	programba beírt
I. Bizonylatkitöltés, üzleti levelezés és iratkezelés		
II. Áruforgalom, üzleti tevékenység		

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