

Azonosító
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ÉRETTSÉGI VIZSGA • 2019. május 15.

**KERESKEDELEM
ISMERETEK
ANGOL NYELVEN**

**EMELT SZINTŰ
ÍRÁSBELI VIZSGA**

2019. május 15. 8:00

I.

Időtartam: 57 perc

Pótlapok száma	
Tisztázati	
Piszkozati	

EMBERI ERŐFORRÁSOK MINISZTERIUMA

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Important information

The examination is composed of the following question types:

I. Written (long-answer) questions

- Description: Organise and present your knowledge on the topic specified in 4-5 sentences.
- Definitions: Your task is to accurately define basic concepts.
- Process description: Summarise the tasks related to the organisation and performance of simpler tasks concerning trade, business and administration activities, or put the specified elements of a process in their correct order.
- 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.
- Comparison: The examinee must present the common features and differences, or advantages and disadvantages of two or three economic concepts or opportunities.
- 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!

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Questions designed to measure the examinee's knowledge and ability to fill out business documents, conduct business correspondence and manage documents.

Test questions

I. Written (long-answer) questions

Total: 14 points

1. Multiple-choice questions (there is only one correct answer)

4 points

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

1.1. Letters used for the preparation of contracts **do not** include:

- a) letters of interest.
- b) orders.
- c) delivery notifications.
- d) order confirmations.

1.2. The following task must be completed for incoming and outgoing documents alike:

- a) filing.
- b) time-stamping.
- c) posting.
- d) receipt.

1.3. The closing part of minutes must include the following:

- a) time when the minutes were taken.
- b) the contributions.
- c) the subject of the minutes.
- d) the signatures of the persons endorsing the minutes.

1.4. A block of documents subject to strict accounting consists of a minimum of

- a) one copy.
- b) two copies.
- c) three copies.
- d) four copies.

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2. Definitions

4 points

Define the following terms in a few words.

2.1. Document:

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2.2. Minutes:

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3. True or false statements

6 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.)

3.1. From a formal point of view, business letters consist of two parts.

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3.2. Receipts can only be machine generated.

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II. Business administration sample questions

Total: 11 points

1. Please complete the cash invoice, based on the following data.

On the day of the examination, Pitypang Kft.'s Restaurant No. 1 (H-1228 Budapest, Rezeda út 35, tax number: 45454545-2-33) purchased the following products from Papírker Kft. (H-1233 Budapest, Halom utca 10, tax number: 12121212-3-44), where you work as a sales clerk:

Ballpoint pen:	2 boxes	gross unit price 1,200 HUF/box
Photocopy paper:	5 packs	gross unit price 800 HUF/pack
Paper-clips:	10 boxes	gross unit price 150 HUF/box

The products are subject to 27% VAT.

Cash invoice		Invoice serial number: 6003437			
Invoice issuer's name, address and tax number		Buyer's name, address, bank account number:			
Tax identification number:		Tax identification number:			
EU VAT number: HU		EU VAT number:			
		Invoice date:			
Product or service ORIGINAL					
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.		TOTAL:			
3	Invoice total payable:				
	Percentage value of output tax:			%	%
B. 13-374/V					

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Calculations:

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	Question number	Score			
		Maximum	Scored	Maximum	Scored
I. Filling out business documents, business correspondence and document management	Written (long- answer) questions	1.	4		25
		2.	4		
		3.	6		
	Questions related to filling out business documents, business correspon- dence and document management	1.	11		
Points scored in Part I					25

date

correcting teacher

I. Bizonylatkitöltés, üzleti levelezés és iratkezelés	pontszáma egész számra kerekítve	
	elért	programba beírt

dátum

dátum

javító tanár

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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jel:

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**KERESKEDELEM
ISMERETEK
ANGOL NYELVEN**

**EMELT SZINTŰ
ÍRÁSBELI VIZSGA**

2019. május 15. 8:00

II.

Időtartam: 169 perc

Pótlapok száma	
Tisztázati	
Piszkozati	

EMBERI ERŐFORRÁSOK MINISZTERIUMA

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Important information

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- 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!

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

I. Written (long-answer) questions

30 points

1. Multiple choice questions

4 points

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

1.1. The quantity of the goods to be procured =

- a) Opening inventory – Sales + Closing inventory
- b) Sales + Closing inventory – Opening inventory
- c) Sales – Closing inventory + Opening inventory
- d) Opening inventory + Sales – Closing inventory

1.2. Personal income tax **is not** characterised by the following:

- a) is linear.
- b) is indirect.
- c) is levied on every type of income of a private individual regardless of its source.
- d) a part of the income is separately taxed income.

1.3. Travel passes for commuting to work reimbursed for the employees of an enterprise are:

- a) material costs.
- b) personnel costs.
- c) depreciation.
- d) services used.

1.4. If the costs of packaging materials used at a company increase by 3% and sales revenue increases by 3.5%, the costs of packaging materials are

- a) relatively fixed costs.
- b) progressive variable costs.
- c) degressive variable costs.
- d) linear costs.

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2. Definitions

8 points

Define the following terms in a few words.

2.1. Sales policy:

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2.2. Cost:

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2.3. Productivity:

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2.4. Staff management:

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3. 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.)

3.1. Average inventory can only be calculated from time-specific inventory data.

Explanation:

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3.2. The rate of an excise tax is always a % of the projection tax base.

Explanation:

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3.3. In Hungary not every enterprise engaged in product sales and service provision is subject to value added tax.

Explanation:

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4. Description

5 points

Briefly describe the functions of taxation and list at least four of its basic principles.

5. Pairing up

4 points

Determine what the method of the calculation, content of the below indicators related to cost management are, pair them and then write them in the appropriate cell in the table. *(Please note that multiple numbers can be entered to a given letter and that there are numbers that are not to be entered.)*

- A. Cost-to-revenue ratio
- B. Cost effectiveness
- C. Cost plan delivery ratio
- D. Cost impact or cost elasticity indicator
- E. Cost distribution ratio
- F. Changes in cost-to-revenue ratio

- 1. Shows what % of the base data the planned cost figures represent.
- 2. Partial cost figures / Total cost
- 3. Profit / Cost amount
- 4. Shows by how many % points the cost-to-revenue ratio changes.
- 5. $\text{Cost-to-revenue ratio}_1 - \text{Cost-to-revenue ratio}_0$
- 6. % ratio of cost changes / % Ratio of sales revenue changes
- 7. Cost amount / Sales revenue
- 8. Shows how much sales revenue in HUF can be generated by HUF 100 in cost.
- 9. Absolute indicator in cost management.

A	B	C	D	E	F

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II. Sample questions concerning calculations, editing and preparation of tables and graphs **45 points**

1. Inventory management

17 points

The 2016 data at net sale price of a commercial business selling foodstuffs were as follows:

Product group	Sales revenue in HUF thousand	Average inventory in HUF thousand	Number of turnover days
Fresh foodstuffs	225 000		16.2
Other foodstuffs	102 000	9 300	
Household goods and chemical products	43 200	6 100	
Total			

The value of the closing inventory in 2016 was HUF 26 300 thousand.

In its plan for 2017, the business planned to increase its sales revenue at current cost by 5.2%.

The stock intensity of the change in sales revenue in 0.9%.

Question 1.1: Calculate the data missing from the table. (*Rounding precision HUF thousand, 1 decimal place for turnover days.*)

Calculations:

Question 1.2: Calculate the company's planned sales revenue, the planned change and value of the average inventory, the planned number of turnover days and the planned change of turnover rate. (*Rounding precision: HUF thousand; one decimal place for all other indicators.*)

Calculations:

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Question 1.3: Calculate the planned value of goods to be procured.

Calculations:

Question 1.4: Calculate how the volume planned to be sold changes if prices are expected to rise by 2%.

Calculation:

Question 1.5: Provide a brief evaluation of the planned change of the company's inventory management. In your analysis, make sure you touch on the impact of the change on profit, in particular the planned change in the quantity sold.

Evaluation:

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2. Headcount- and payroll management

15 points

At an enterprise engaged in the sales of technical goods in 2015 the sales revenue was HUF 370 500 thousand, the headcount was 12 persons and their average monthly salaries were HUF 190 000. In 2016, the employee headcount decreased by 1, while the average salaries increased by 10% and productivity improved by 13%.

Question 2.1: Create the headcount and payroll management table of the enterprise, calculate the required figures. (*Rounding precision: HUF thousand, % to one decimal place*)

The 2015 and 2016 employee headcount and payroll management data of an enterprise

Name	Unit of measurement	2015	2016
	HUF thousand	370 500	
		12	11
	HUF thousand/person/year		
	HUF thousand/year		
	HUF thousand/person/month	190	
Labour cost percentage	%		

Calculations:

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Question 2.2: Based on the indicators calculated, underline the correct answer and explain your decision.

The efficient employment of the employee headcount:

improved deteriorated

Explanation:

.....
.....

Payroll management:

improved deteriorated

Explanation:

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.....

3. Profitability

13 points

The net value of the goods purchased by an enterprise engaged in the sales of clothing products was HUF 768 000 thousand in 2016, while its turnover was HUF 1 397 000 thousand. The price of its products is generated by applying a price margin that equals 25% of the purchase price. Distribution costs represent 85% of the gross margin. The VAT rate is 27%.

The net value of services and materials used was HUF 28 000 thousand. The average rate of VAT is 23%.

Question 3.1: Prepare the company's profitability table for 2016. (*Rounding precision: HUF thousand, % to one decimal place*)

Name	HUF thousand	Sales revenue = 100%
Net sales revenue		100.0
COGS		
Gross margin		
Distribution costs		
Profit		

Calculations:

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Question 3.2: Calculate VAT on sales, VAT on purchases and VAT to be recognised for 2016, and evaluate the result you arrive at. (*Rounding precision: HUF thousand*)

Calculations:

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		Question number	Maximum points	Points score	Maximum points	Points scored
I. Filling out business documents, business correspondence and document management					25	
II. Trade and business activities	Written (long-answer) questions	1.	4		30	
		2.	8			
		3.	9			
		4.	5			
		5.	4			
	Calculations, editing and preparation of tables and graphs	1.	17		45	
		2.	15			
		3.	13			
Points scored in written examination					100	

_____ date

_____ correcting teacher

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

_____ dátum

_____ dátum

_____ javító tanár

_____ jegyző