KERESKEDELEM
ISMERETEK
ANGOL NYELVEN

KÖZÉPSZINTŰ
ÍRÁSBELI VIZSGA

JAVÍTÁSI-ÉRTÉKELÉSI
ÚTMUTATÓ

EMBERI ERŐFORRÁSOK MINISZTÉRIUMA
Guidelines for evaluating the performance of examinees

During correction, all partial points awarded for partial solutions, as well as all errors and mistakes have to be indicated.

When awarding points, the following principles have to be followed:

1. Maximum points can only be awarded for perfect solutions without any errors. In case of missing answers, the partial point awardable for the answer must be deducted.

2. In case of logical errors, all partial points must be deducted at the section where the error was made. In case of questions solved with calculation errors, half of the awardable partial points have to be deducted at the section where the error was made. At later stages of the question, if the examinee provides logically correct solutions the results of which are incorrect due a previous error, these should be considered entirely correct, therefore no subsequent points should be deducted due to one error.

3. Only one answer per question may be evaluated.

4. In the case of calculation questions, indicating results only will not be sufficient; all auxiliary calculations must also be indicated.

5. For “True or False” questions, simply indicating whether a given statement is True or False cannot be awarded any points, but 1 point each may be awarded for correct marking even if the explanation is incorrect.

Incorrect indications accompanied by professionally sound explanations may be awarded 2 points.

(Explanations that differ from those given in the correction-evaluation guide, but which are nonetheless correct can be awarded full points.)

6. There may be several correct solutions to the questions. Procedures (names) that differ from those given in the correction-evaluation guide may also be entirely correct and as such must be awarded full points.

7. For business documents, 1 point must be deducted for irregular corrections regardless of the number of mistakes. 1 point must be deducted at each question for failing to indicate measurement units, regardless of the number of mistakes. 1 point must be deducted at each question for inaccurate rounding, regardless of the number of mistakes.

Answers provided in the correction-evaluation guide can only be awarded the points indicated.

The indicated points can only be broken down further if specifically indicated.

Resulting points may only be whole numbers.
Examination sheet I

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:

*The written authorisation by the head of the company is needed to destroy documents.*

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

<table>
<thead>
<tr>
<th>The process of managing incoming documents</th>
<th>Tasks to be performed related to the various steps</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving consignments (letters and parcels)</td>
<td><em>e.g. checking the integrity, damage-free state of the consignments, packages, letters. (1 point)</em></td>
</tr>
<tr>
<td>Opening consignments (letters and parcels)</td>
<td><em>E.g. the forwarding of envelopes marked “Deliver to addressee only” to the addressee without opening.</em></td>
</tr>
<tr>
<td>Receipt and registration of consignments (letters and parcels)</td>
<td><em>E.g. Placement of a stamp on the consignment indicating the time of receipt and the number of attachments. (1 point)</em></td>
</tr>
<tr>
<td>Filing</td>
<td><em>E.g. The entry of consignments in order of arrival, without omissions, into the logbook. (1 point)</em></td>
</tr>
<tr>
<td>Forwarding documents</td>
<td><em>E.g. The handover of the filed document to the competent manager or administrator. (1 point)</em></td>
</tr>
</tbody>
</table>
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

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

<table>
<thead>
<tr>
<th>Letter</th>
<th>Office equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Photocopier</td>
</tr>
<tr>
<td>B</td>
<td>Shredder</td>
</tr>
<tr>
<td>C</td>
<td>Laminator</td>
</tr>
<tr>
<td>D</td>
<td>Fax</td>
</tr>
<tr>
<td>E</td>
<td>Comb binding machine</td>
</tr>
<tr>
<td>F</td>
<td>Dictaphone</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Invoice issuer’s name, address and tax number:</th>
<th>Buyer’s name, address, bank account number:</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Sikk Divatáru Nagykereskedelmi Kft.</em> 1226 Budapest, XXII. Nádirigó u. 240. 12345678-2-05</td>
<td><em>Noémi Fekete</em> 3525 Miskolc, Madarász Viktor tér 2. 6234567-2-02</td>
</tr>
<tr>
<td>EU VAT number: HU</td>
<td>EU VAT number:</td>
</tr>
</tbody>
</table>

**Invoice date:**

<table>
<thead>
<tr>
<th>Day of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018. május 16.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Product or service</th>
<th>Unit of quantity</th>
<th>quantity</th>
<th>unit price (incl. of value added tax):</th>
<th>value, which includes 21.26% VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women’s handbag 7041589</td>
<td>pcs</td>
<td>2</td>
<td>6350.0</td>
<td>12 700.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of examinee</th>
<th>Signature, L.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL:** 12 700.0

**Invoice total payable:** 12 700.0

<table>
<thead>
<tr>
<th>Percentage value of output tax:</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.26%</td>
</tr>
</tbody>
</table>

**Score:** A total of 13 points, distributed as follows:

- Invoice issuer’s name, address and tax number: 1 point
- Buyer’s name, address, bank account number: 1 point
- Invoice date: 1 point
- The product’s:
  - name, classification number: 1 point
  - unit of quantity: 1 point
  - quantity: 1 point
  - unit price (incl. of value added tax): 1 point
  - value: 1 point
  - inclusion of 21.26%: 1 point
  - signature: 1 point
  - total value: 1 point
  - total payable: 1 point
  - percentage value of output tax: 1 point
Examination sheet II

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

1. Definitions

Briefly define the following terms.

Purchasing: *The activity which ensures that the product base required for sales is available.*

Inventory: *A statement which lists a company's assets as at a given point in time in terms of value and quantity.*

Cost: *Resource utilisation incurred in the interest of the performance of activities as expressed in money.*

2. True or false statements

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.

TRUE

*If average stock increases at a lower rate than sales revenue, then turnover rate accelerates.*

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

FALSE

*The increase in sales revenue could be accompanied by an increase in costs. If sales revenue increases at a greater rate than cost, then there is no wasteful cost control to speak of. Or: the cost control of the company is evaluated on the basis of the change in cost-to-revenue ratio, and not the total amount of costs.*

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

FALSE

*Value-added tax is an indirect tax because the taxpayer and the bearer of the tax burden is different.*
3. Complete the sentences  \( 6 \times 1 = 6 \) points

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

One of the characteristics of a \textit{sale and purchase} contract is that the conclusion of the contract is in most cases immediately followed by \textit{performance}. 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 an \textit{agency} 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 \textit{consignment} contract. In such cases, the supplier engages the merchant to try and sell the products in exchange for a \textit{consignment fee}. This type of transaction is called a \textit{consignment sale}.

4. Multiple choice questions  \( 4 \times 1 = 4 \) 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.

1.1 The price elasticity indicator expresses the percentage of the change of ................. as a result of a 1% price change.
\begin{itemize}
  \item a. income
  \item \underline{b. the quantity sold}
  \item c. the composition of the products sold
  \item d. need
\end{itemize}

1.2 The price invoiced by the supplier includes
\begin{itemize}
  \item a. the costs directly related to purchasing.
  \item b. the bonus.
  \item \underline{c. the profit margin and the price discount.}
  \item d. the rebate.
\end{itemize}

1.3 Taxes related to consumption include
\begin{itemize}
  \item a. motor vehicle tax.
  \item \underline{b. VAT.}
  \item c. personal income tax.
  \item d. building tax.
\end{itemize}

1.4 Relatively fixed costs include:
\begin{itemize}
  \item a. the amount of wage expenses.
  \item b. the cost of packaging materials.
  \item c. the fees paid for overtime.
  \item \underline{d. the rent paid for store premises.}
\end{itemize}
5. Pairing up  5 * 1 = 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

<table>
<thead>
<tr>
<th>5.1</th>
<th>5.2</th>
<th>5.3</th>
<th>5.4</th>
<th>5.5</th>
</tr>
</thead>
<tbody>
<tr>
<td>E</td>
<td>D</td>
<td>B</td>
<td>C</td>
<td>A</td>
</tr>
</tbody>
</table>
II. Calculation questions 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:
   - 40 packs of Tchibo Family,
   - 20 packs of Tchibo Exclusive.

  **Quantity to be purchased:**

  **Tchibo Family:** $E + Z_k - Ny_k = 200 + 40 - 60 = 180$ packs
  1 point

  **Tchibo Exclusive:** $E + Z_k - Ny_k = 120 + 20 - 40 = 100$ packs
  1 point

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

  **The value of purchasing at net purchase price:** $(180 \times 370) + (100 \times 750) = \text{HUF 141,600}$
  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.

  **Turnover:** $(200 \times 629) + (120 \times 1240) = \text{HUF 274,600}$
  1 point
2. Turnover analysis  

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Turnover HUF million</th>
<th>2015 factual</th>
<th>2016 plan</th>
<th>2016 factual</th>
<th>Plan as a % of baseline</th>
<th>Factual as a % of plan</th>
<th>Factual as a % of baseline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women’s clothing</td>
<td>307.5</td>
<td>329.0</td>
<td>338.3</td>
<td>107.0</td>
<td>102.8</td>
<td>110.0</td>
<td></td>
</tr>
<tr>
<td>Men’s clothing</td>
<td>205.0</td>
<td>209.1</td>
<td>215.2</td>
<td>102.0</td>
<td>102.9</td>
<td>105.0</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>512.5</td>
<td>538.1</td>
<td>553.5</td>
<td>105.0</td>
<td>102.9</td>
<td>108.0</td>
<td></td>
</tr>
</tbody>
</table>

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

Women’s clothing:

2016 plan: 307.5 x 1.07 = HUF 329 million  
2016 factual: 307.5 x 1.10 = HUF 338.3 million  
V_t: 338.3 / 329 = 102.8%

Men’s clothing:

2016 factual: 209.1 x 1.029 = HUF 215.2 million  
2015 factual: 215.2 / 1.05 = HUF 205.0 million  
V_f: 209.1 / 205 = 102 %

Total:

2015 factual: 307.5 + 205 = HUF 512.5 million  
2016 plan: 329.0 + 209.1 = HUF 538.1 million  
2016 factual: 338.3 + 215.2 = HUF 553.5 million

On average

V_f: 538.1 / 512.5 = 105.0%  
V_t: 553.5 / 538.1 = 102.9%  
V_d: 553.5 / 512.5 = 108.0%

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

Stílus Ruházati Áruház is planning to increase turnover by 5% on average from 2015 to 2016. The plan was surpassed by 2.9%. As a result, turnover increased by 8% on average from baseline to the current period.
3. Labour efficiency  

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 Árucsarnok 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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Árucsarnok ABC</th>
<th>Éléskamra ABC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual net sales revenue (HUF thousand)</td>
<td>336 000</td>
<td>384 000</td>
</tr>
<tr>
<td>Average staff number (persons)</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>Annual number of customers (persons)</td>
<td>84 000</td>
<td>90 000</td>
</tr>
<tr>
<td>Productivity (HUF thousand/person/month)</td>
<td>4 000</td>
<td>5 333.3</td>
</tr>
<tr>
<td>Load (customer/person/year)</td>
<td>12 000</td>
<td>15 000</td>
</tr>
<tr>
<td>Quality indicator (HUF thousand/customer)</td>
<td>4</td>
<td>4.3</td>
</tr>
</tbody>
</table>

Question:

a) Enter the data into the table and calculate the missing indicators.  
(Rounding precision is to 1 decimal place.)  

7 points

Entry of data into the table (total)  1 point

Productivity: $\frac{336\,000}{7} = 48\,000 \times \frac{12}{12} = \text{HUF 4000 thousand/person/month}$  1 point

Load: $\frac{84\,000}{7} = 12\,000 \text{ customers/person}$  1 point

Quality indicator: $\frac{336\,000}{84\,000} = \text{HUF 4 thousand/customer}$  1 point

Productivity: $\frac{384\,000}{6} = 64\,000 \times \frac{12}{12} = \text{HUF 5 333.3 thousand/person/month}$  1 point

Load: $\frac{90\,000}{6} = 15\,000 \text{ customers/person}$  1 point

Quality indicator: $\frac{384\,000}{90\,000} = \text{HUF 4.3 thousand/person}$  1 point

b) Complete the following sentences in line with the text of the question  
3 * 1 points

Per capita net sales revenue is higher at Éléskamra ABC. The number of customers per staff member is lower at Árucsarnok ABC. The average HUF value of purchases is higher at Éléskamra ABC.
4. Analysis of profit, profitability  

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

<table>
<thead>
<tr>
<th>Name</th>
<th>2016 (data in HUF thousand)</th>
<th>Data as a % of net sales revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net sales revenue</td>
<td>180 000</td>
<td>100</td>
</tr>
<tr>
<td>Other revenues</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cost of materials</td>
<td>147 600</td>
<td>82.0</td>
</tr>
<tr>
<td>Of which - purchase price of the goods sold:</td>
<td>144 000</td>
<td>80.0</td>
</tr>
<tr>
<td>Personnel costs</td>
<td>12 600</td>
<td>7.0</td>
</tr>
<tr>
<td>Depreciation</td>
<td>4 500</td>
<td>2.5</td>
</tr>
<tr>
<td>Other expenditure</td>
<td>1 980</td>
<td>1.1</td>
</tr>
<tr>
<td>OPERATING (BUSINESS) PROFIT</td>
<td>13 320</td>
<td>7.4</td>
</tr>
</tbody>
</table>

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

- **Cost of materials:** \(180,000 \times 0.82 = \text{HUF} 147,600 \text{ thousand}\)  
  1 point
- **COGS:** \(180,000 \times 0.80 = \text{HUF} 144,000 \text{ thousand}\)  
  1 point
- **Personnel costs:** \(12,600 / 180,000 \times 100 = 7\%\)  
  1 point
- **Depreciation:** \(180,000 \times 0.025 = \text{HUF} 4,500 \text{ thousand}\)  
  1 point
- **Operating (business) profit:** \(180,000 - (147,600 + 12,600 + 4,500 + 1,980) = \text{HUF} 13,320 \text{ thousand}\)  
  1 point
- **Rate of operating (business) profit:** \(13,320 / 180,000 = 7.4\%\)  
  1 point
- **Rate of other expenditures:** \(1980 / 180,000 = 1.1\%\)  
  1 point

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

- **Gross margin:** \(180,000 - 144,000 = \text{HUF} 36,000 \text{ thousand}\)  
  1 point
- **Gross margin ratio:** \(36,000 / 180,000 = 20\%\)  
  1 point

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

- **Cost of materials beyond COGS:** \(147,600 - 144,000 = \text{HUF} 3,600 \text{ thousand}\)  
  1 point
- **Distribution costs:** \(3,600 + 12,600 + 4,500 = \text{HUF} 20,700 \text{ thousand}\)  
  1 point
- **Profits generated from trade activities:** \(36,000 - 20,700 = \text{HUF} 15,300 \text{ thousand}\)  
  1 point

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

1 point
The difference between operating (business) profit and profit generated from trade activities is generated by the difference between other revenues and other expenditures. In this case the value of other revenues is 0, therefore, the difference is caused by other expenditures.

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 4 * 0.5 = 2 points
(Each two correct solutions are together worth 1 point.)

\[
\begin{align*}
\text{Net list price: } & \text{ HUF 53 000.0} \\
\text{Price discount: } & \text{ 53 000 x 0.05 = HUF 2 650.0} \\
\text{Invoiced price: } & \text{ HUF 50 350.0} \\
\text{Direct cost of purchasing: } & \text{ 60 000 / 30 = HUF 2 000.0 /pc} \\
\text{Net purchase price: } & \text{ HUF 52 350.0}
\end{align*}
\]

5.2. Calculate net and gross sale price 2 * 1 = 2 points

\[
\begin{align*}
\text{Net sales price = 52 350 / 0.6 = HUF 87 250.0} \\
\text{(or: price margin = 52350 / 60 = 872.5 x 40 = HUF 34 900.0)} \\
\text{Net sales price = 52 350 + 34 900 = HUF 87 250.0} \\
\text{Gross sales price: } & \text{ 87 250 x 1.27 = HUF 110 808.0}
\end{align*}
\]