KÖZGAZDASÁG
ISMERETEK
ANGOL NYELVEN

KÖZÉPSZINTŰ
ÍRÁSBELI VIZSGA

2018. május 16. 8:00

Időtartam: 225 perc

Pótlapok száma

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<th>Tisztázati</th>
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<tr>
<th>Piszkozati</th>
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ÉRETTSÉGI VIZSGA • 2018. május 16.
Important Information

Dear Examinee,

Before starting your examination, we suggest you look through all the questions.

Make sure you read and interpret the questions carefully and accurately.

When solving test and multiple choice questions, consider your answer well. If you mark all available answers for test questions, no points will be awarded. If you mark more answers than requested, the number of points awarded overall will be reduced by the number of surplus answers provided. (The total number of points awarded will not be negative.)

You may correct incorrect answers, however, only regular, clearly marked corrections will be accepted.

When solving accounting questions, use the attached chart of accounts.

Apply the tax and contribution rates specified.

Make sure you write in a legible manner and provide an easy-to-follow layout for your answers.

Elaborate your solutions in the space provided for this purpose. Make sure your auxiliary calculations are clear and easy to follow.

Good luck with your examination!
TEST QUESTIONS

1) Based on the law of demand, the higher the market price is in the market of a given product,
   a) the less quantity sellers want to sell of the product.
   b) the more quantity sellers want to sell of the product.
   c) the more quantity consumers want to purchase of the product.
   d) the less quantity consumers want to purchase of the product.

   Letter of the correct answer:

2) One of the tool-sets of the marketing communication mix (or promotional mix) is
   a) sales promotion.
   b) packaging.
   c) segmentation.
   d) positioning.

   Letter of the correct answer:

3) The income generated within the territory of a given country by a company with a registered
   seat abroad is recorded in which SNA indicator of said given country?
   a) GDP
   b) GNI
   c) GNDI
   d) NNI

   Letter of the correct answer:
4) Which sector is not part of the two-player macro-economy?
   a) Households.
   b) Companies.
   c) The state.
   d) All of the above.

Letter of the correct answer:

5) Which of the following is not a marketing activity:
   a) market analysis.
   b) familiarising consumers with the product.
   c) influencing and manipulating buyers.
   d) determining the cost price of the product.

Letter of the correct answer:

6) All ..................... costs are also accounting costs, but not all accounting costs are ..................... costs.

Which is the correct word to complete the statement?
   a) implicit
   b) explicit
   c) economic
   d) alternative

Letter of the correct answer:

7) Which cost function is not a U-shaped function?
   a) AFC
   b) AC
   c) MC
   d) AVC

Letter of the correct answer:

8) Which market form is typical of the market of mobile services in Hungary?
   a) Oligopoly.
   b) Monopoly.
   c) Perfect competition.
   d) Pure monopoly.

Letter of the correct answer:
Question 2 (5 points)
Pair up the corresponding contract-related definitions and terms. Write the letter of the corresponding concept under the correct number in the table. One term will not be needed. Only write one letter for each definition.

Unclear markings cannot be awarded any points. In the case of corrections, only clear and unambiguous answers may be accepted.

Definitions:
1. One of the forms of the invalidity of a contract, which means that any of the parties may claim the invalidity of the contract without restrictions in time, and that the court must ex officio take the invalidity of the transaction into consideration.
2. One of the reasons for the invalidity of a contract, where the contractual will is verifiably missing for at least one of the parties or if this is not recognised as contractual will by law.
3. One of the reasons for the invalidity of a contract, where the error is contained in the contract as a statement.
4. One of the contracting parties terminates the contract with prospective effect.
5. One of the contracting parties terminates the contract with retroactive effect to the time of the conclusion of the contract.

Terms:
A. Termination
B. Defect in consent
C. Error in contract statement
D. Nullity
E. Rescission
F. Cancellation

<table>
<thead>
<tr>
<th>1.</th>
<th>2.</th>
<th>3.</th>
<th>4.</th>
<th>5.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Question 3  (5 points)

Determine what characterises the production of companies in a perfectly competitive market if the conditions below apply: Write the letter of the applicable condition into the second column of the table next to the characteristic. Write only one letter next to a given definition.

Unclear markings cannot be awarded any points. In the case of corrections, only clear and unambiguous answers may be accepted.

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>Letter</th>
</tr>
</thead>
<tbody>
<tr>
<td>The company produces by realising economic profit.</td>
<td></td>
</tr>
<tr>
<td>The company produces by realising zero economic profit.</td>
<td></td>
</tr>
<tr>
<td>The company produces but is loss-making.</td>
<td></td>
</tr>
<tr>
<td>The company is at the shutdown point.</td>
<td></td>
</tr>
<tr>
<td>The company is not producing.</td>
<td></td>
</tr>
</tbody>
</table>

The conditions:
A. $P < AVC_{\text{min}}$
B. $P = AC_{\text{min}}$
C. $AVC_{\text{min}} < P < AC_{\text{min}}$
D. $P = AVC_{\text{min}}$
E. $P > AC_{\text{min}}$

Question 4  (8 points)

Make the following statements on the market of a product correct by placing the phrases INCREASES, DECREASES or REMAINS UNCHANGED in the various sentences. Write the solution corresponding to the given change on the dotted line. Apart from the changes, all other conditions are assumed unchanged.

a) If market price is higher than equilibrium price then if market mechanism is enforced, market price ...........................................

b) If market price is lower than equilibrium price then if market mechanism is enforced, market price ...........................................................................

c) If market price is equal to equilibrium price then if market mechanism is enforced, market price .......................................................  

d) If there is excess demand in the market of a product, market price likely .......................
Question 5 (4 points)

Decide which market form the statements listed below are typical of. Write the letter of the statement into the appropriate column of the table. You may only enter each letter into the table once.

Unclear markings cannot be awarded any points. In the case of corrections, only clear and unambiguous answers may be accepted.

Statements:

a) There are a few sellers in the market that are able to influence prices, and entry to the market is difficult.

b) There is only one seller in the market, and all demand is satisfied by this company.

c) The companies of the market are price accepters, and cannot influence prices.

d) Cannot have economic profit in the long run.

<table>
<thead>
<tr>
<th>Perfect competition</th>
<th>Pure monopoly</th>
<th>Oligopoly</th>
</tr>
</thead>
</table>

Question 6 (4 points)

The data of the opening and closing inventory of a company for a given period is as follows:

<table>
<thead>
<tr>
<th>Name of stock</th>
<th>Stock value 1 January (HUF)</th>
<th>Stock value 31 December (HUF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods for resale</td>
<td>2 000 000</td>
<td>2 500 000</td>
</tr>
<tr>
<td>Work-in-process</td>
<td>500 000</td>
<td>200 000</td>
</tr>
<tr>
<td>Auxiliary materials</td>
<td>850 000</td>
<td>500 000</td>
</tr>
<tr>
<td>Third-party packages</td>
<td>200 000</td>
<td>50 000</td>
</tr>
<tr>
<td>Finished goods</td>
<td>8 600 000</td>
<td>7 800 000</td>
</tr>
<tr>
<td>Raw materials</td>
<td>3 800 000</td>
<td>3 200 000</td>
</tr>
<tr>
<td>Semi-finished products</td>
<td>1 400 000</td>
<td>1 000 000</td>
</tr>
</tbody>
</table>

a) Write down the method of calculating the change in self-manufactured stocks by using the stock value data provided. You do not have to perform any calculations.

Method of calculating the change in self-manufactured stocks:

..........................................................................................................................................

b) Name the profit category impacted by the change in self-manufactured stocks.

Name of profit category: ..................................................................................................
**Question 7**  
(6 points)
Name the payment methods whose description is shown in the second column of the table below. Write the name of the corresponding payment methods on the dotted lines in the first column of the table.

<table>
<thead>
<tr>
<th>Name of payment method</th>
<th>Description of payment method</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>István Kovács goes to the post office to pay cash to the payment account of the gas utility provider to settle the gas consumption invoiced to him by the gas utility provider.</td>
</tr>
<tr>
<td></td>
<td>A company instructs its payment service provider to transfer the countervalue of the materials purchased by it to the payment account of the company selling the materials, to the debit of its payment account.</td>
</tr>
<tr>
<td></td>
<td>A payment tool made of plastic, that can be used to settle the countervalue of various goods and services purchased using deposit money or credit.</td>
</tr>
<tr>
<td></td>
<td>By handing over batch orders, the town’s water utility provider instructs its payment service provider to debit the payment accounts of service users with the amount of the water bill every two months.</td>
</tr>
<tr>
<td></td>
<td>The telephone operator company submits a collection order to the obligor's payment service provider as they have agreed that the phone bill will be settled by the obligor in this manner every month.</td>
</tr>
<tr>
<td></td>
<td>By handing over batch orders, the employer instructs its payment service provider to transfer net wages every month to its employees with payment accounts.</td>
</tr>
</tbody>
</table>
QUESTIONS INVOLVING BUSINESS CALCULATIONS AND THE EDITING OF ACCOUNTING ITEMS

Question 1  
The following data is available on our company’s tax payment liabilities:

1) Sales and purchasing data in the given month are as follows:

Amount indicated on the invoice received for raw material purchase: HUF 3 000 000 + 27% VAT. The total of the cash invoice for the shipping fee for the raw material purchase was HUF 63 500, which is inclusive of 21.26% value-added tax. Amount indicated on the invoice received for the use of Internet services: HUF 20 000 + 18% VAT. The net sales revenue invoiced to the buyer on the finished goods sold is HUF 5 000 000 (VAT 27%). The amount of the sale of semi-finished goods invoiced to the buyer, with 27% VAT added, was HUF 1 524 000.

Prepare the company’s VAT return for the given month. Use the auxiliary data provided below. Underline the term that refers to the type of tax to be recognised.

<table>
<thead>
<tr>
<th>VAT RETURN</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Data in HUF thousand)</td>
</tr>
<tr>
<td>Payable VAT</td>
</tr>
<tr>
<td>Pre-charged VAT</td>
</tr>
<tr>
<td>VAT to be recognised (payable/reclaimable)</td>
</tr>
</tbody>
</table>

Auxiliary calculations:

2) The company has a 56 m² store area, on which the government imposed building tax.

Calculate the company’s local tax payment liability.

Supplementary information:
The rate of building tax for residential buildings is 800 HUF/m², and 1 100 HUF/m² for non-residential buildings.

Local tax payment liability: HUF .........................

Auxiliary calculation:
Question 2  
(15 points)

Tables 1 and 2 contain information on a company’s purchasing and sales data for 2017.

Table 1  
**Raw material purchase data for the 1st quarter**

<table>
<thead>
<tr>
<th>Month</th>
<th>Quantity purchased</th>
<th>Purchase unit price (HUF/kg)</th>
<th>Change in purchase unit prices (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>500</td>
<td>1 500</td>
<td>100.0</td>
</tr>
<tr>
<td>February</td>
<td>……</td>
<td>1 680</td>
<td>……</td>
</tr>
<tr>
<td>March</td>
<td>……</td>
<td>……</td>
<td>108.0</td>
</tr>
<tr>
<td>Total</td>
<td>……</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Table 2  
**Finished goods sales data for the first six months**

<table>
<thead>
<tr>
<th>Name of product</th>
<th>Unit price (HUF/pc)</th>
<th>Quantity of products sold (pcs)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1st quarter</td>
<td>2nd quarter</td>
</tr>
<tr>
<td>A</td>
<td>12 000</td>
<td>12 500</td>
</tr>
<tr>
<td>B</td>
<td>6 000</td>
<td>6 200</td>
</tr>
</tbody>
</table>

When solving the question, calculate to four decimal places; and when calculating percentage values, calculate to one decimal place. Show auxiliary calculations.

a) Complete Table 1 by entering the missing data. Write the calculated values on the dotted lines in Table 1.

Auxiliary calculations:

b) Calculate the average purchase unit price of the raw material for the 1st quarter. Mark the measurement unit of the indicator calculated as well. Name the indicator calculated.

Average purchase unit price of raw material: ............................................

Name of the statistical indicator: .............................................................

Auxiliary calculations:
c) By using the data in Table 2, calculate how sales revenue changed in the period under review (from the 1st quarter to the 2nd quarter) at the whole of the company. Name the statistical indicator you calculated.

Change in sales revenue: ............................................ %

Name of the statistical indicator: .................................................................

Auxiliary calculations:


d) By using the data in Table 2, calculate:

1) the aggregate, average change in sales volume in the period under review.

Change in sales volume: ............................................ %

Auxiliary calculations:


2) the aggregate and average change in sales prices at the company in the period under review.

Change in sales prices: ............................................ %

Auxiliary calculations:


e) Quantify the correlation between the statistical indicators calculated in sections c) and d) of Question 2.
Question 3 (13 points)

Balances of the key general ledger accounts of a company on 1 October 2017:

211. Raw materials HUF 3 000 000
384. Deposit account for settling of accounts HUF 18 200 000
381. Cash on hand HUF 320 000

Supplementary information:

- the quantity of the raw material stock of the company as at 1 October 2017 is 3 000 kg,
- the company only uses one type of raw material to conduct its production activities,
- the company evaluates reductions in inventory using the FIFO process.

The economic events impacting the raw material stock in October 2017 were the following:

1. The company purchased 2000 kg of raw material for its production activities on 2 October, and the total of the invoice to be settled by bank transfer was HUF 2 794 000 (VAT 27%).

2. On 4 October, the company returned 10% of the raw material purchased on 2 October on account of quality problems. The corrective invoice arrived, VAT is 27%.

3. On 9 October, the company again purchased raw materials (1000 kg) at a price of HUF 1 200 000 + 27% VAT.

4. On 11 October, the company requested a 5% quality discount for the raw material purchased on 9 October, which discount was granted by the company selling the raw material. The corrective invoice arrived, VAT is 27%.

5. On 15 October, the company used 5 000 kg of raw material.

a) Based on the information above, complete the data missing from the table. Enter the missing values into the table, on the dotted lines. Show the necessary auxiliary calculations.

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Quantity (kg)</th>
<th>Unit price (HUF/kg)</th>
<th>Value (HUF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 October</td>
<td>Opening inventory</td>
<td>3 000</td>
<td>1 000</td>
<td>3 000 000</td>
</tr>
<tr>
<td>2 October</td>
<td>Purchasing</td>
<td>2 000</td>
<td>……………</td>
<td>……………</td>
</tr>
<tr>
<td>4 October</td>
<td>Return</td>
<td>……………</td>
<td>……………</td>
<td>……………</td>
</tr>
<tr>
<td>9 October</td>
<td>Purchasing</td>
<td>1 000</td>
<td>1 200</td>
<td>1 200 000</td>
</tr>
<tr>
<td>11 October</td>
<td>Quality discount</td>
<td>-</td>
<td>5%</td>
<td>……………</td>
</tr>
<tr>
<td>15 October</td>
<td>Use</td>
<td>5 000</td>
<td>-</td>
<td>……………</td>
</tr>
</tbody>
</table>

Auxiliary calculations:
b) Book economic events no. 1, no. 2 and no. 5 specified in Question 3 chronologically. Make sure that you use the corresponding account numbers included the attached chart of accounts when marking the accounting entries.

Mark the auxiliary calculations needed to book the economic events and which have not been indicated in section a) of Question 3.

Auxiliary calculations:

Mixed journal October 2017

<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Accounts payable</th>
<th>Accounts receivable</th>
<th>Total amount payable = Total amount receivable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>number</td>
<td>name</td>
<td>number</td>
</tr>
<tr>
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</tbody>
</table>
Question 4

Our company is PICURI Kft. (9400 Sopron, Kék utca 1, payment account number: 11756565-31313131; tax number: 11245555-2-07, managing director: Karola Kiss, person responsible for finances: Katalin Nagy).

In the interest of modernising production, on 15 June 2017 we purchased a BENDA 150/230 CNC machine from Gépesítő Kft. (8900 Zalaegerszeg, Fenyőfa út 4., payment account number: 11505426-02200042-04809437, tax number: 21471526-2-41, managing director: Róbert Szabó, sales representative: Szilvia Fehér) The total amount on the invoice received was HUF 2 032 000 (VAT 27%), and the serial number of the invoice was GE 12345. Payment method: bank transfer; payment deadline: 5 July 2017, and the company submitted the payment order on 4 July.

A company commissioned the CNC machine purchased on 1 July 2017. The useful life of the machine is five years, its residual value is HUF 400 000 and depreciation is linear. The company books depreciation starting from the day of capitalisation. (One year = 360 days, one month = 30 days.)

In light of the above data, answer the following questions. Show the necessary auxiliary calculations.

1) Records of tangible assets purchased at our company:

<table>
<thead>
<tr>
<th>Name of business document:</th>
<th>Historical cost of tangible asset:</th>
<th>Depreciation of tangible asset for July 2017:</th>
<th>Net value of tangible asset as at 31 July 2017:</th>
</tr>
</thead>
</table>

Auxiliary calculations:

2) Initiation of the financial settlement of tangible asset purchase:

<table>
<thead>
<tr>
<th>Name of business document:</th>
<th>Name of issuing company, payment account number:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of issue of the business document:</td>
<td>Amount on the business document:</td>
</tr>
</tbody>
</table>

Question 5   (15 points)

Perform the following calculations related to financial operations. Mark the auxiliary calculations in each case. When solving the question, calculate to four decimal places. If needed, round HUF values to whole numbers.

1) You will not require your savings for 12 months, and therefore, based on your deposit agreement, you deposit HUF 250,000 at a credit institution. The credit institution determines its interest rates on the basis of its general contractual terms and conditions, which rates are shown in the table below.

<table>
<thead>
<tr>
<th>Term</th>
<th>Annual interest rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>For 6 months</td>
<td>4.5</td>
</tr>
<tr>
<td>For 12 months</td>
<td>4.8</td>
</tr>
</tbody>
</table>

   a) How much interest do you earn on your tied-up funds if you fix your deposit every six months, and the credit institution does not capitalise interest?

   Interest earned: HUF ................................

   Auxiliary calculation:

   b) What will the value of the fixed deposit with interest added be, if capital is fixed at the credit institution for 12 months?

   Deposit value: HUF ................................

   Auxiliary calculation:

2) The inflation rate in an economy is 2%.

   **Calculate the real interest-rate if the nominal interest rate is 4%.

   Real interest-rate: ......................... %

   Auxiliary calculation:
3) You are planning to launch a business four years from now, the minimum capital requirement of which is HUF 2 000 000.

**What amount do you need to deposit today at the credit institution with an annual deposit interest rate of 10% in order to ensure that the minimum capital is available in four years?**

Interest is capitalised.

Amount to be deposited: HUF ................................

Auxiliary calculation:

4) The nominal value of the bond of a company is HUF 12,000. The price of this bond in the market is currently HUF 10 500. The nominal yield of the bond the 6%/year.

**Calculate the simple yield of the bond.**

Simple yield: .................................... %

Auxiliary calculation:

5) After dividend payment, and investor purchased 10 shares at a price of HUF 9 000 per share. In the year of purchase, the company issuing the share paid a dividend of HUF 585 per share. Starting from the year after, dividend is expected to be HUF 630 per share. The investor expects the price of the share to increase and that one year later (in the year following the purchase), they will be likely to be able to sell the shares at a price of HUF 9 500 per share.

**Calculate the expected yield of the investment.**

Expected yield: .................................... %

Auxiliary calculation:
6) Our company has sold finished goods to Austria at a value of EUR 10,000. Our buyer transferred our receivable for the sale to our account on 1 June 2017. At our account-holding bank, on 1 June 2017 the currency buy rate was 308 HUF/EUR and the currency sell rate was 312 HUF/EUR.

**What HUF amount was credited to our payment account by the financial institution?**

Amount credited: HUF .............................................................

Auxiliary calculation:


7) A Hungarian company has concluded an export agreement worth EUR 20,000. At the time of the conclusion of the agreement, the euro exchange rate was 311 HUF/EUR, and 315 HUF/EUR at financial performance.

**Did the exchange rate change have a favourable or an unfavourable effect on the transaction of the Hungarian company?** Underline the correct word. Explain your answer.

It had a favourable / unfavourable effect.

Explanation: ...............................................................................................................................................
.........................................................................................................................................................
## Chart of Accounts

1. **Fixed assets**
   11. Intangible assets
   12. Real properties
   123. Buildings
   129. Ordinary depreciation of real properties
   13. Technical machinery, equipment, vehicles
   131. Production machines, machinery
   139. Ordinary depreciation of technical machinery, equipment, vehicles
   14. Other machinery, equipment, vehicles
   149. Ordinary depreciation of other machinery, equipment, vehicles
   16. Investments, renovations
   161. Capital investments in progress
   17. Investments in the equity securities (shares)
   18. Debt securities
   19. Long-term loans

2. **Stocks**
   21. Materials
   211. Raw materials
   22. Other materials
   23. Work-in-process and semi-finished goods
   25. Finished goods
   26. Goods for resale

3. **Receivables, financial and liquid assets, prepayments and accrued income**
   31. Receivables from goods and service rendered to customers
   311. Domestic receivables (in HUF)
   32. Receivables from affiliated companies and companies linked by virtue of major participating interest
   33. Receivables from companies linked by virtue of other participating interest
   34. Claims arising from bills of exchange
   361. Receivables from employees
   362. Request for budget appropriation
   363. Budget appropriation granted
   37. Securities
   38. Liquid assets
   381. Cash on hand
   384. Deposit account for settling of accounts
   385. Special deposit accounts
   389. Transit account

4. **Liabilities**
   41. Equity
   411. Registered capital
   412. Capital reserve
   413. Accumulated profit reserve
   419. Profit after taxes
   42. Provisions
   43. Deferred liabilities
   44. Long-term liabilities
   444. Investment and development loans
445. Other long-term loans
45-47. Short-term liabilities
451. Short term loans and credits
452. Short term credits
454. Trade creditors
455. Investment contractors
461. Settlement of corporate tax
462. Settlement of personal income tax
463. Budgetary payment liabilities
464. Fulfilment of budgetary payment liabilities
466. Pre-charged value-added tax
467. Value-added tax payable
468. Financial settlement of value-added tax
469. Offset account of local taxes
471. Income settlement account
472. Non-drawn emoluments
473. Social security liabilities
479. Various other short-term liabilities
49. Settlement accounts
491. Opening balance-sheet account
492. Closing balance-sheet account
493. Account for the accounting of after-tax profit

5. Cost types
51. Material costs
52. Cost of services used
53. Cost of other services used
54. Payroll costs
55. Other personnel costs
56. Withholding taxes and contributions
57. Depreciation
571. Ordinary depreciation
581. Change in self-manufactured stocks
582. Own work capitalised

8. Recognised original cost of sales, and expenditures
81. Material-type costs
82. Personnel costs
83. Depreciation
86. Other expenditures
87. Expenses of financial transactions

9. Sales revenue and revenues
91-92. Domestic sales revenues
96. Other revenues
97. Income from financial transactions
### Közgazdaság ismeretek

**angol nyelven — középszint**

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**Multiple choice, test questions**

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**Points scored in written examination**

100

_________ date ___________ correcting teacher ___________

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**Feleletválasztás, egyszerű rövid választ igénylő feladatok**

- Felleletválasztás, egyszerű rövid választ igénylő feladatok

**Üzleti számítást, könyvviteli tételszerkesztést igénylő feladatok**

- Üzleti számítást, könyvviteli tételszerkesztést igénylő feladatok

_________ dátum ___________ dátum ___________

_________ javító tanár ___________ jegyző ___________

1721 írásbeli vizsga 20 / 20 2018. május 16.