

**ÉRETTSÉGI VIZSGA • 2010. október 18.**

**KÖZGAZDASÁGI  
ALAPISMERETEK  
(ÜZLETI GAZDASÁGTAN)  
ANGOL NYELVEN**

**KÖZÉPSZINTŰ  
ÍRÁSBELI VIZSGA**

**2010. október 18. 14:00**

Az írásbeli vizsga időtartama: 180 perc

Pótlapok száma	
Tisztázati	
Piszkozati	

**NEMZETI ERŐFORRÁS  
MINISZTERIUM**

## **Important Information**

**Dear Examinee,**

Before beginning the examination we suggest you read through all the questions.  
Please make sure to read questions and accompanying instructions very carefully.

When solving test and multiple choice questions, make sure you thoroughly think your answers through.

When solving book-keeping questions, please use the attached chart of accounts as required.

During the examination you are allowed to use a ruler and a non-programmable calculator.

Make sure you write in a clear and legible manner and please correct all mistakes you might make during the exam according to the instructions provided.

Calculations and elaborations must be performed in the space provided for this purpose.  
Make sure your preliminary and partial calculations are clear and easy to review.

Good luck with your examination!

**Multiple choice and short answer questions**

**Question 1**

**10 points**

a) Complete the table below showing the possible ways of grouping securities with the missing information.

1. Rights embodied by the security	2. According to the possible ways of assignment	3. According to their yield	4. According to their maturity
Lending relationship	On demand	.....	Short-term
.....	.....	Fixed interest	Mid-term
Receivables	Order securities	.....	Long-term
.....	XXXXXXXXXXXXX	Convertible interest	.....

b) Provide one example for each of the securities with the following features.

Interest bearing	
Unlimited maturity	
Cash substitute	
Embodying another right	

**Question 2**

**3 points**

You would like deposit HUF 1 000 000 in free cash funds for five years at 8.5% compound interest in order to be able to implement your future development plans.

Complete the correlation describing how to calculate the total amount of the deposit at maturity. (No actual calculations required!)

Total amount of the deposit at maturity = 1 000 000 x .....

**Question 3**

**5 points**

Determine the values corresponding to working capital asset groups in the balance sheet of an enterprise, if the indices corresponding to the liquidity position of the enterprise have been calculated as follows.

Liquidity I. (Short term liquidity) = HUF 16 200 000 / HUF 8 000 000

Liquidity ratio II. = (HUF 16 200 000 – HUF 8 000 000) / HUF 8 000 000

Liquidity III. (Acid test ratio) = HUF 2 200 000 / HUF 8 000 000

**Balance sheet - excerpt**

<b>Name</b>	<b>HUF thousand</b>
B. Working capital	.....
I. Stocks	.....
II. Receivables	1 500
III. Securities	.....
IV. Funds	.....

**Question 4**

**5 points**

Name the concepts below based on the given description.

- .....: is issued for a specific (maturity date) date and shows how items leading to balance sheet profit and loss as well as the components of profit.
- .....: Items marked by capital letters in the balance sheet.
- .....: The activity whereby continuous accounting is made complete at the end of a calendar period, closing the accounting in question and which is needed in preparation for the annual report.
- .....: The activity the ensures that the materials, spare parts, products required for uninterrupted corporate operation are available at the site and time determined by the enterprise in the appropriate amount, variety and quality.
- .....: Amount booked as the compensation for the services provided by a worker, employee, member or natural person proprietor of an enterprise.

**Question 5**

**3 points**

Write three statements about rights of disposal over bank accounts.

1.  
.....  
.....
2.  
.....  
.....
3.  
.....  
.....

**Question 6**

**3 points**

**Put (T) for true and (F) for false on the dotted lines after the dates described below.**

1. The date of performance is the date when the seller hands over the merchandise to the buyer, or completes a service and the principal accepts it as performed. ....
2. The date of payment is the day by which payment must occur. ....
3. The payment deadline is the day, when payment must be regarded as performed. ....

**Question 7**

**7 points**

**Match corporate market tools and market strategies in the following table by inserting the appropriate number in the empty boxes below.**

A	B	C	D	E	F	G

- |   |                               |
|---|-------------------------------|
| A) Dominant enterprise on the market                      | 1. market challenger strategy |
| B) Specialization is its main line of thought             | 2. market leader strategy     |
| C) Does not enter into conflict with the market leader    | 3. market follower strategy   |
| D) Evasive attack   | 4. market nicher strategy     |
| E) Market expansion                                       |                               |
| F) Heads in the direction determined by the market leader |                               |
| G) Looks for unexploited niches in the market             |                               |

**Question 8**

**8 points**

**Put the characteristics detailed below in the columns corresponding to the appropriate phase of the product life cycle curve.**

**Put the letter in front of each definition in the appropriate box.**

**(Each letter can only appear once!)**

- |                                |                                   |
|--------------------------------|-----------------------------------|
| A minimal profit               | B profit stabilizes               |
| C promotion costs decrease     | D slow increase in turnover       |
| E turnover drops               | F recognition of weak product     |
| G supporting more frequent use | H attracting competitor consumers |

Market introduction	Growth	Maturity	Decline

**Question 9**

**6 points**

The following turnover data are known of the actors of the division of labour described below.

(VAT is 25% in all cases)

Complete the table with the missing information.

(Data in HUF)

According to division of labour	Purchase price including VAT	Net sales price	Gross sales price	Deductible value added tax	Payable value added tax	Taxes due to central budget
Producer	-	300	375	-	.....	75
Manufacturer	375	.....	500	75	100	.....
Merchant	.....	820	.....	100	205	.....

**Questions requiring calculations, filling in notes and practical book keeping tasks**

**Question 1**

**10 points**

Our enterprise is called Aktu Kft.

There were two deals, one procurement and one sales transaction made in January of 2010.

General data of the enterprise:

<b>Aktu Kft.</b>	Budapest, Kikelet köz 3/b
Tax number: 61422222-2-41	
Account number: 11703458-01234111	
Person with right of disposal over bank account: Béla Nagy	

The business partners are featured in the current accounts registries as follows:

<b>Current account registry no. 1</b>	
<b>Kelet Kft.</b>	Monor, Fenyő utca 45.
Tax number: 63432155-2-41	
Account number: 11633355-04567899	
<b>Current account registry no. 2</b>	
<b>Napsugár Kft.</b>	Dabas, Barátság sétány 12.
Tax number: 61111389-2-41	
Account number: 11733338-02234341	

The procurement was made from Kelet Kft on January 3 in an amount of HUF 1 200 000 + 25% VAT (invoice document number: BA 02541). The sales transaction was concluded with Napsugár Kft. on January 28 in an amount of HUF 1 250 000 + 25% VAT (invoice document number: AC 00501). The payment deadline for both transactions is 20 days, and our enterprise is the one initiating payment for both transactions in accordance with the relevant sales contract. Both payment methods are possible.

**Prepare the basic data of the bank orders initiating payment and then fill in the attached wire transfer order for January 10, 2010.**

**Data of the bank account transaction order:**

Method of payment: .....

Name and seat of business partner:.....

Bank account number: .....

Amount: .....

**Data of the bank account transaction order:**

Method of payment: .....

Name and seat of business partner:.....

Bank account number: .....

Amount: .....

Kérjük, hogy az alábbi összeget bankszámlánk terhére átutalni szíveskedjenek.

A megbízó aláírása (a hitelintézetnél bejelentett módon)		A megbízás kelte	A megbízó számláját vezető hitelintézet neve és székhelye	
A megbízó neve				
A megbízó pénzforgalmi jelzőszáma				
-				
A jogosult neve				
(folytatás)		VIBER	Összeg (forintra kerekítve)	
			Ft	
A jogosult pénzforgalmi jelzőszáma				
-				
Terhelési nap	Bizonylatszám	Megbízó ország kódja	Jogcímkód	Jogosult ország kódja
Jel	Közlemény (Ha ez a sor hivatkozási számot tartalmaz, kérjük, írjon „X”-et a sor legelső kockájába.)			
Közlemény				

1 9100005 02 – PFNY 10 – I. lap

<93>

Kérjük, hogy a fenti sávra ne írjon és ne bélyegezzen!

**Átutalási megbízás**





**Question 3**

**16 points**

**Key data of two plants of an enterprise**

Name		January 2008		January 2009	
		Plant "A"	Plant "B"	Plant "A"	Plant "B"
<b>Headcount (average) (persons)</b>	<b>Women</b>	32	16	38	16
	<b>Men</b>	48	20	52	20
<b>Wage bill (thousand HUF)</b>	<b>Women</b>	3 136	1 584	3 838	1 584
	<b>Men</b>	6 288	2 460	6 864	2 700
<b>Finished products sold</b>	<b>(pcs)</b>	..	..	20 000	8 000
	<b>HUF thousand</b>	..	..	15 000	6 000

Calculate the value of the indicators answering questions a) – e) below based on the table above.

Write the name and value of the statistical indicator calculated on the dotted line. Do not forget to pay attention to the units used! Provide your answers to the 4<sup>th</sup> decimal place (rounded to one decimal when expressed as a percentage). Provide your auxiliary calculations.

- a) Ratio of female workers in 2008 compared to the total headcount of the enterprise

Name of statistical indicator: ..... Result: .....

Auxiliary calculation:

- b) Development of the wage bill of the whole enterprise in 2009 compared to the same data in January 2008

Name of statistical indicator: ..... Result .....

Auxiliary calculation:

- c) Average wage of male workers in plant "B" in January of 2009

Name of statistical indicator: ..... Result: .....

Auxiliary calculation:

- d) Development of the average wage of male workers in plant “B” between 2007 and 2009:

Additional information: The development of the average wage of male workers in plant “B” between January 2007 and January 2008 was 110%.

Name of statistical indicator: ..... Result: .....

Auxiliary calculation:

- e) Wage cost projected to one (sold) finished product in plant “A” in 2009

Name of statistical indicator: ..... Result:.....

Auxiliary calculation:

#### Question 4

15 points

**Book the following economic events according to a time series in the journal attached.**

1. Cash withdrawal in an amount of HUF 500 000 from a bank account based on the issued cashier receipt.
  2. Procurement of raw materials in exchange for cash. Total amount of the invoice: HUF 500 000 (HUF 400 000 + HUF 100 000 VAT). The procured materials have been taken into inventory.
  3. Bank notification on the cash withdrawal.
  4. Procurement of equipment for manufacturing in an amount of HUF 1 200 000 + 25% VAT from the investment supplier.
  5. Capitalization of the equipment.
  6. Use of the procured materials for manufacturing purposes.
  7. Gross wages booked for the employees: HUF 1 600 000, total social security wage contributions booked: HUF 480 000.
  8. The products manufactured during the relevant period have been stored. Cost price value: HUF 900 000.
  9. Finished product sales at sales price: HUF 1 000 000 + 25% VAT, cost price value: HUF 900 000.
  10. Periodic depreciation booked on the tangible assets commissioned: HUF 150 000.
-



## Chart of Accounts

### 1. Fixed assets

- 11. Intangible assets
- 12-15. Tangible assets
- 12. Real properties
- 123. Buildings
- 129. Ordinary depreciation of land and buildings
- 13. Technical equipment, machinery, vehicles
- 131. Technical equipment, machinery, vehicles
- 139. Ordinary depreciation of technical equipment, machinery, vehicles
- 14. Other equipment, machinery, vehicles
- 149. Ordinary depreciation of other equipment, machinery, vehicles
- 16. Capital investments
- 161. Capital investments in progress
- 17-19. Financial assets

### 2. Stocks

- 21. Materials
- 22. Other materials
- 23. Unfinished and semi-finished goods
- 25. Finished goods

### 3. Receivables, financial and liquid assets, prepayments and accrued income

- 31. Trade debtors (Receivables from customers)
- 32. Receivables from affiliated undertakings
- 33. Receivables from other related undertakings
- 34. Bills receivable
- 361. Receivables from employees
- 37. Securities
- 38. Liquid assets
- 381. Cash on hand
- 384. Deposit account for settling of accounts
- 389. Transit account

### 4. Liabilities

- 41. Equity
  - 411. Subscribed capital
  - 412. Reserve capital
  - 413. Accumulated profit reserve
  - 419. Balance sheet profit/loss from ordinary and auxiliary business activities
  - 42. Provisions
  - 43. Subordinated liabilities
  - 44. Long-term liabilities
  - 444. Investment loan
  - 45-47. Short-term liabilities
  - 452. Short-term loans
  - 454. Accounts payable (trade creditors, suppliers)
  - 455. Suppliers for capital investments
  - 46. Tax settlements
  - 461. Settlement of corporate tax
  - 462. Settlement of personal income tax
  - 463. Liabilities to the central budget
-

464. Settlement of liabilities to the central budget

466. Pre-charged value added tax

467. Value added tax payment liability

471. Income settlement

473. Social insurance contribution payable

479. Other short-term liabilities

49. Settlement accounts

491. Opening balance account

492. Closing balance account

493. Accounting of after-tax profit account

**5. Cost types**

51. Material costs

52. Services used

53. Cost of other services

54. Payroll costs

55. Other personnel costs

56. Withholding taxes and contributions

57. Depreciation

581. Changes in self-produced inventories

**8. Cost of manufactured goods sold and expenditures**

81. Material-type expenditure

82. Personnel costs

83. Depreciation

86. Other expenditures

87. Financial expenditures

88. Extraordinary expenses

**9. Incomes**

91-93. Net sales revenue

96. Other incomes

97. Financial revenue

98. Extraordinary incomes





Topic	Question number	Maximum points	Points scored	Maximum points of topic	Points scored in topic
Multiple choice and short answer questions	1.	10		50	
	2.	3			
	3.	5			
	4.	5			
	5.	3			
	6.	3			
	7.	7			
	8.	8			
	9.	6			
Questions requiring calculations, filling in notes and practical book keeping tasks	1.	10		50	
	2.	9			
	3.	16			
	4.	15			
<b>Points scored in written examination</b>				<b>100</b>	

\_\_\_\_\_  
Correcting teacher

Date: .....

	pontszáma egész számra kerekítve / points rounded to a whole number	programba beírt egész pontszám / points ( <b>whole number</b> ) entered into programme
Választást, rövid választ igénylő feladatok / Multiple choice and short answer questions		
Számítást, bizonylatkitöltést, könyvviteli tételszerkesztést igénylő feladatok / Questions requiring calculations, filling in notes and practical book keeping tasks		

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javító tanár / correcting teacher

\_\_\_\_\_  
jegyző / notary

Dátum / Date: .....

Dátum / Date: .....