

Niveau : **BT COMPTABILITE**Durée de l'épreuve : **2 HEURES****BT COMPTABILITE-COMMERCE****BT SECRETARIAT BUREAUTIQUE**Session: **2017**Coefficient : **2****ANGLAIS****RETAIL PROFIT**

Retail profit can be understood in different ways, but a simple explanation is that it is the difference between goods purchased by the retailer and the goods sold. This is a very simple explanation, and understanding exactly how a company reports profits, if profits are made, can be much more complex.

The type of retail profit described in the first sentence of this article is inadequate when determining the profit a company is actually making. This is because retailers have other expenses that exist outside of the purchase of goods they'll sell to customers. They have to own or rent storefronts, consume electricity, pay employees, maintain property and account for property loss from situations like theft. While it's possible to get a sense of gross retail profit just by subtracting the cost of items sold from their cost to the retailer, the figure isn't very significant without taking these other expenses into account.

Adapted from Tricia Ellis-Christensen
15 March 2016

VOCABULARY

Expenses : dépenses

Rent : louer

Account for : justifier, expliquer

Figure : chiffre

QUESTIONS

I-COMPREHENSION OF THE TEXT

(All the answers to the following questions are to be found in the text).

- 1- Give a simple definition of "retail profit".
- 2- Say briefly why the author thinks the description of retail profit is inadequate.
- 3- List three expenses that retailers have.

II- WRITING (Not more than 10 lines, about 120 words)

How can a retailer make maximum profit?

III- TRANSLATE INTO FRENCH

From "The type of retail....."down to "...they'll sell to customers."

IV- TRANSLATE INTO ENGLISH

- 1- Nous achetons habituellement nos marchandises en gros et à crédit.
- 2- Le bénéfice réalisé par le détaillant est la différence entre le prix de vente et le prix d'achat.



CORRIGÉ ET BARÈME

Examens : BT TERTIAIRE Option : SB - COMPTA -
Epreuve de : Anglais COMPTA - COMMERCE
Coefficients : 02

Barème

TEXT : RETAIL PROFIT

I. COMPREHENSION OF THE TEXT (6 pts)

1. It is the difference between goods purchased by the retailer and the goods sold.

2. He thinks the description of retail profit is inadequate because retailers have other expenses that exist outside the purchase of goods they will sell to customers.

3. Three expenses that retailers have:

- They must own and rent storefronts.
- They consume electricity.
- They pay employees.

II. WRITING: (8 pts)

* Recommendations:

- Mind the language level: grammar syntax
- Coherence of ideas
- Spelling and grammar should be taken into account

* Some ideas:

- buy cheap and sell with profit
- rent a cheap shop
- reduce consumption of electricity and water
- have less employees
- secure goods against thefts etc.



Session 2017

CORRIGÉ ET BARÈME

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Epreuve de : ANGLAIS COMPTA - COM.
Coefficients : 02

Barème

III TRANSLATE INTO FRENCH (4 pts)

de type de bénéfice au détail décrit dans la première phrase de cet article est inapproprié lorsqu'on détermine le bénéfice qu'une entreprise fait en réalité. C'est parce que les détaillants ont d'autres dépenses qui existent en dehors de l'achat des marchandises qu'ils vont vendre aux clients.

IV TRANSLATE INTO ENGLISH (4 pts)

1. We usually buy our goods wholesale and on credit

2. The profit made by the retailer is the difference between the sale price and the purchase price