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YAOUNDE

REPUBLIQUE DU CAMEROUN
PAIX – TRAVAIL – PATRIE
ANNEE SCOLAIRE 2026-2027

Class: **Form 5** Duration: 01hour

Names: .....

COMMERCE QUESTION PAPER

FIRST SEQUENCE EVALUATION

SECTION A: Multiple choice questions (MCQ) (10 MARKS)

Instruction: mark only the correct answer for each question from the different alternatives or answers proposed (A) (B) (C) and (D) below. If you mark more than one answer, you will score zero for that question. If you change your mind about an answer, circle the first answer carefully, and then mark your new answer.

1) Rate of turnover can also be called?
   A) Over trading
   B) Trading
   C) Stock-turn
   D) Trade
2) Turnover is considered as:
   A) Average sales
   B) Total cost of goods
   C) Total value of goods sold over a given period
   D) Total value of goods for a given period
3) Rate of turnover can be calculated as
   A) Gross profit/net profit
   B) Cost of goods sold/sales
   C) Cost of goods sold/average stock
   D) Average stock/ Cost of goods sold
4) The rate of turnover is?
   A) Rate paid by retailer for their stock
   B) Number of times the stock is turned
   C) Rate paid to agents for turning stock within a period
   D) Number of times the average stock is sold within a period
5) The two main components of a balance sheet are:
   A) Debit and credit
   B) Liabilities and owner's equity
   C) Liability and capital
   D) Assets and liability
6) Gross profit simply implies;
   A) Sales – net profit
   B) Sales –cost of goods sold
   C) Sales – working expenses
   D) Sales + net profit
7) Another name for current assets includes:
   A) Working capital
   B) Circulating capital
   C) Fixed capital
   D) Share capital
8) Which of the following is not a circulating capital item?
   A) Debtors
   B) Creditors
   C) Bank balance
   D) Advance payment
9) Which of the following is considered the lifeblood of the business?
   A) Liquid capital
   B) Capital employed
   C) Working capital
   D) Circulating capital
10) Which of the following shows the financial position of a business on a given date
   A) Bank statement
   B) Balance sheet
   C) Trial balance
   D) Balancemade up

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SECTION B: Practical work (10 marks)

You are reminded of good English and orderly representation of your work

1) The following information where gathered about a business: sales = 5000000Frs, cost of goods sold = 3000000Frs, total expenses = 800000Frs. Calculate:

i) Gross profit (2 marks)

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ii) Net profit (2 marks)

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iii) Mark-up (2 marks)

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iv) Margin (2 marks)

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v) Net profit as a percentage of goods sold (2 marks)

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GOOD LUCK !!!

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