

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΠΟΛΙΤΙΣΜΟΥ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΓΕΝΙΚΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ ΤΕΤΡΑΜΗΝΩΝ 2020-2021

Α΄ ΤΑΞΗΣ

ΕΜΠΟΡΙΚΟΥ ΟΙΚΟΝΟΜΙΚΟΥ ΛΥΚΕΙΟΥ (ΕΟΛ) ΜΙΤΣΗ

ΔΕΥΤΕΡΑ 24 ΜΑΪΟΥ 2021

ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Α025Μ

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90΄ λεπτά

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΕΞΙ (6) ΣΕΛΙΔΕΣ

ΟΔΗΓΙΕΣ

1. Στο εξώφυλλο του τετραδίου απαντήσεων να συμπληρώσετε όλα τα κενά με τα στοιχεία που ζητούνται.
2. **Να απαντήσετε ΟΛΑ τα ερωτήματα.**
3. **Να μην αντιγράψετε τα θέματα** στο τετράδιο απαντήσεων.
4. Να μη γράψετε πουθενά στις απαντήσεις σας το όνομά σας.
5. Να απαντήσετε στο τετράδιό σας σε όλα τα θέματα **μόνο με μπλε πένα ανεξίτηλης μελάνης**. Μολύβι επιτρέπεται, μόνο αν το ζητάει η εκφώνηση, και μόνο για σχήματα, πίνακες, διαγράμματα κλπ.
6. Απαγορεύεται η χρήση διορθωτικού υγρού ή διορθωτικής ταινίας.
7. Επιτρέπεται η χρήση μη προγραμματιζόμενης υπολογιστικής μηχανής.

PART A

QUESTION 1

Amalfi had the following balances in her books at 1 August 2020:

	€
Cash at Bank	2.000
Cash in hand	600
Trade Payable – John	1.260 Cr

During the month of August 2020, she had the following transactions:

August 2	Cash Sales €500.
5	Received a cheque for €800 from Tom, a credit customer.
7	Bought goods on credit from Paul €420.
10	Paid wages in cash €700.
15	Paid John, a supplier, €1.200 by cheque in full settlement of his account.
17	Received a cheque for €1.500 from Bryan, a credit customer, in full settlement of his account of €1.550.
25	Cash Sales of €900 were paid directly into the bank.
29	The cheque received from Tom on August 5 was returned by the bank as “dishonoured”.
30	Banked the cash in hand with the exception of €100.
31	Paid light and heat €200 by cheque.

Note: All the cheques were directly deposited to the bank.

REQUIRED:

Prepare for the month of August 2020:

- a) The Three Column Cash Book. Balance the Cash Book on 31 August 2020 and bring the balances down on 1 September 2020.

(Marks 17)

- b) The Ledger account of John.

(Marks 3)

NOTE: You may use the Cash book given in the last pages of your answer book

(Total Marks 20)

QUESTION 2

- a) Να γράψετε στο τετράδιο των απαντήσεών σας τον αριθμό της ερώτησης και δίπλα το γράμμα που δηλώνει την ορθή απάντηση. Υπάρχει **μόνο μια** ορθή απάντηση.
Η ερώτηση δίνεται πρώτα στα αγγλικά και ακολουθεί μετάφραση στα ελληνικά.

Dafni, a sole trader had trade receivables of €3.250 on 1 December 2020. During December she had the following transactions which relate to the trade receivables:

- cash received €12.500
- discounts allowed €500
- irrecoverable debts €100

If the balance of trade receivables on 31 December 2020 was €4.200, **how much were the credit sales** during the month of December?

- A. €13.550
- B. €12.150
- C. €14.050
- D. €13.950

Η Δάφνη, που είναι έμπορος, είχε €3.250 χρεώστες την 1 Δεκεμβρίου. Κατά την διάρκεια του μήνα Δεκεμβρίου είχε τις πιο κάτω συναλλαγές που σχετίζονται με τους χρεώστες:

- εισπράξεις από τους χρεώστες €12.500
- ταμειακές εκπτώσεις €500
- επισφαλείς απαιτήσεις €100

Εάν το υπόλοιπο των χρεωστών την 31 Δεκεμβρίου 2020 ήταν €4.200, **πόσες ήταν οι πωλήσεις επί πιστώσει** για τον μήνα Δεκέμβριο;

- A. €13.550
- B. €12.150
- Γ. €14.050
- Δ. €13.950

Note: show your workings

(Marks 5)

- b) The following information is taken from the books of Marinos Costa for the year ended 31 December 2020:

	€
Insurance account prepaid on 1 January 2020	1.400
Insurance paid by cheque during the year ended 31 December 2020	6.300

Additional information:

The yearly amount of insurance is €8.400

REQUIRED:

Prepare the Insurance expense account for the year ended 31 December 2020 from the information provided above.

NOTE: You may use the accounts given in the last pages of your answer book.

(Marks 5)
(Total Marks 10)

QUESTION 3

The book keeper of “Dreamers Design” extracted a Trial Balance on 31 December 2020 which was balanced (the debit side total equals to the credit side total).

However, on 7 January 2021, the following errors were discovered (the errors were not revealed by the Trial balance and did not affect the balancing of the Trial Balance):

1.	A payment for Insurance of €400 was debited in error to the bank account and credited to the insurance account
2.	The purchase of an office Furniture for €600 was wrongly debited to the purchases account
3.	A cash sale of €200 was recorded in the books twice
4.	A credit sale of €550 to B Bob was entered, by mistake, in the account of B Rob
5.	A payment for motor expenses of €100 was debited in error to the motor account
6.	The owner of the business took cash €240 for his private use but no entry had been made in the books

REQUIRED:

- a) Prepare the Journal entries, including bank entries, to record the correction of errors (1) to (6) in the books. Narratives are not required. **(Marks 14)**
- b) Name the type of errors(1) to (6) above. **(Marks 6)**

(Total Marks 20)

(PART A MARKS 50)

PART B**QUESTION 1**

G. Leonidas, a sole trader, extracted the following trial balance from his books for the year ended 31 December 2020:

G. Leonidas
Trial Balance as at 31 December 2020

	Dr €	Cr €
Purchases	224.000	
Sales		419.700
Inventory 01 January 2020	51.600	
Capital 01 January 2020		72.000
Bank overdraft		43.500
Cash	900	
Carriage inwards	4.600	
Rental income		9.300
Sales returns	8.100	
Purchase returns		5.700
Carriage outwards	21.600	
Rent and insurance	31.800	
Allowance for receivables		6.600
Office equipment	20.000	
Delivery vans	27.000	
Trade receivables	119.100	
Trade payables		61.200
Drawings	28.800	
Irrecoverable debts	400	
Wages and salaries	93.500	
Accumulated depreciation:		
Office equipment		8.000
Delivery vans		5.400
	631.400	631.400

Additional information and adjustments on 31 December 2020:

1. Inventory was valued at €42.900.
2. Wages and salaries accrued €2.100.
3. Rent prepaid was €1.800.
4. Increase the allowance for receivables to €8.100.
5. Provide for depreciation on the office equipment at 20% per annum using the straight-line method.
6. Provide for depreciation on the delivery vans at 20% per annum using the reducing balance method.

REQUIRED:

Prepare the:

- a) Statement of Profit or Loss for the year ended 31 December 2020. **(Marks 27)**
- b) Statement of Financial Position on 31 December 2020. **(Marks 20)**
- c) Allowance for receivables account. **(Marks 3)**

(PART B MARKS 50)

(GRAND TOTAL MARKS 100)

**ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ
ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΛΗ ΕΠΙΤΥΧΙΑ**