

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

ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ ΤΕΤΡΑΜΗΝΩΝ 2020-21

Β΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ

ΔΕΥΤΕΡΑ 24 ΜΑΪΟΥ 2021

ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Β025

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90΄ λεπτά

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΠΕΝΤΕ (5) 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.

ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΛΗ ΕΠΙΤΥΧΙΑ

QUESTION A

Exercise 1

The following information was extracted from the books of John Jepherson:

Trial Balance as at 31 December 2019		
	Dr (€)	Cr (€)
Inventory as at 1 January 2019	22.900	
Purchases	192.410	
Sales		272.760
Returns inwards	1.660	
Returns outwards		750
Carriage inwards	550	
Carriage outwards	870	
Irrecoverable debts	1.320	
Wages and Salaries	25.560	
Allowances for receivables		850
Office equipment at cost	75.000	
Accumulated depreciation on office equipment		16.000
Motor van at cost	80.200	
Accumulated depreciation on motor van		22.200
Trade receivables	13.500	
Bank	9.660	
Long Term Loan		20.000
Capital		103.000
Drawings	26.200	
Trade payables		14.270
	449.830	449.830

Additional Information at 31 December 2019:

- Inventory was valued at €20.350
- Wages owing amounted to €2.600
- Salaries had been prepaid €2.000
- Allowance for irrecoverable debts to be increased to 10% of trade receivables
- Depreciation is calculated as follows:
 - Office Equipment – 5% per annum using the straight-line method
 - Motor Van – 10% per annum using the reducing balance method.

REQUIRED:

Prepare:

(a) The Statement of Profit or Loss for the year ended 31 December 2019 **(Marks 23)**

(b) The Statement of Financial Position as at 31 December 2019. **(Marks 20)**

Exercise 2

The Trial Balance of Kostas Kithreotis at 31 December 2020 showed a difference, which was posted to a suspense account. The following errors were subsequently discovered:

- 1) Cash Purchases of €650, was not recorded in the books.
- 2) Sales Day Book total had been overcast by €1.000.
- 3) Discount received of €30, has been entered in the wrong side of the cash book.

REQUIRED:

Prepare:

The Journal entries to record the above errors. Narrations are not required. **(Marks 7)**

(Total Marks 50)

QUESTION B

Exercise 1

Nectaria started business on 1 January 2019. During 2019 and 2020, bought the following Motor Vans:

Date of Purchase	Non-Current Assets	Cost
2019		
January 1	Motor Van (A) on credit from Alpha Plc	€50.000
June 30	Motor Van (B) for Cash	€10.000
2020		
October 1	Motor Van (C) by cheque from Beta Plc	€25.000

Nectaria decided to depreciate Motor Van at the rate of 10% per annum on the **Straight-Line** method for each month of ownership.

REQUIRED:

Prepare the following accounts to record the above transactions for the years ended 31 December 2019 and 2020:

- (a) The Motor Van Account **(Marks 6)**
- (b) The Accumulated depreciation on Motor Van Account. **(Marks 12)**

Show all your workings.

Exercise 2

The following information relates to Calliope's Trade Receivables accounts:

- 1) The Statement of Financial Position at 31 December 2018 included the following:

	€
Trade Receivables	46.875
Allowance for Receivables	<u>(1.875)</u>
	45.000

- 2) The Trade receivables before the deduction for Allowance for Receivables were:

	€
At 31 December 2019	57.500
At 31 December 2020	48.750

- 3) Irrecoverable Debts amounting €800 **has been written off** on 1 June year 2020.
4) Allowance for receivables equal to 4% is annually made on Trade Receivables.

REQUIRED:

Prepare:

- (a) The Allowance for Receivables Account for the years ended 31 December 2019 and 31 December 2020 **(Marks 10)**
- (b) The extract of Statement of Financial Position as at 31 December 2020 **(Marks 4)**
- (c) The Irrecoverable Debts Account for the year ended 31 December 2020. **(Marks 2)**

Exercise 3

K Kyriacou records all his cash and bank transactions in a three columns Cash Book. The following were his transactions for the month of January 2021.

2021

January

- 1 Started business with €7.000 in bank and €1.000 in cash.
- 2 Bought goods paying by cheque €300.
- 3 Paid rent for two months for a total amount of €600 in cash.
- 10 Credit purchases for €500 from M Andoniou.
- 12 Cash sales €880 to P Panos and Credit sales €2.850 to D Demosthenous.
- 13 Paid M Andoniou by cheque €480 in full settlement of his account €500.
- 22 Received and banked from D Demosthenous €900.
- 24 Cash banked €200.
- 29 Received a cheque from D Demosthenous for €890. Discount allowed €10.

REQUIRED:

Prepare:

The three-column cash book from the following details and balance off at the end of the month.

(Marks 16)

Σημείωση: Στο τετράδιο απαντήσεων σας, στο πίσω μέρος, υπάρχει γραμμογραφημένο Cash Book.

(Total Marks 50)

GRAND TOTAL MARKS 100

ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ