

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΠΟΛΙΤΙΣΜΟΥ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ Α΄ ΤΕΤΡΑΜΗΝΟΥ 2021-22
Γ΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ
ΗΜΕΡΟΜΗΝΙΑ: ΔΕΥΤΕΡΑ 24 ΙΑΝΟΥΑΡΙΟΥ 2022
ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Γ025

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ ΛΟΓΙΣΤΙΚΗΣ: 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.**
6. Απαγορεύεται η χρήση διορθωτικού υγρού ή διορθωτικής ταινίας.
7. Επιτρέπεται η χρήση μη προγραμματιζόμενης υπολογιστικής μηχανής που φέρει τη σφραγίδα του σχολείου.
8. Στη λύση των ασκήσεων να φαίνεται όλη η αναγκαία εργασία.

ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΛΗ ΕΠΙΤΥΧΙΑ

QUESTION 1

The following balances were extracted from the books of Artemis Plc at 31 December 2021:

	€	€
Bank overdraft		20.800
Bank overdraft interest	1.500	
Cash in hand	20.000	
Debenture interest paid	1.500	
Directors' remuneration	55.000	
Share premium		28.000
Premises - cost	200.000	
Premises - accumulated depreciation		36.400
Delivery vehicles - cost	56.000	
Delivery vehicles - accumulated depreciation		22.000
Office furniture - cost	35.000	
Office furniture - accumulated depreciation		22.400
Trade receivables	110.000	
Irrecoverable debts	2.000	
Allowance for trade receivables		2.400
Trade payables		31.000
General reserve		50.000
Share capital (ordinary shares of €1 each)		100.000
Retained earnings		35.000
Inventory at 1 Jan 2021	30.000	
Purchases	300.000	
Revenue		500.000
Rent	26.000	
Wages and salaries	41.000	
10% Debentures 2026/2030		30.000
	878.000	878.000

Additional information:

- The value of inventory on 31 December 2021 at cost was €42.500. Due to some damaged goods the total net realizable value of inventory (NRV) at 31 December 2021 was €40.000.
- Wages and salaries of €4.000 were outstanding. The wages and salaries were shared equally between administrative expenses and distribution costs.
- Rent expenses included €6.000 for the quarter ending 1 January 2022. Rent was shared between administrative expenses and distribution costs in the ratio of 60% and 40% respectively.

- The allowance for receivables is to be maintained at 4% of trade receivables.
- Depreciation is provided as follows:
 - Premises at 4% straight line method.
 - Delivery vehicles 20% reducing balance method.
 - Office furniture at 10% straight line method.
- Premises depreciation was apportioned equally between administrative expenses and distribution costs.
- Debenture interest for the second half of the year was outstanding.
- Directors' remuneration included €22.000 for the marketing director.
- Corporation tax for the year was estimated at €7.400.

REQUIRED:

Prepare the Statement of Profit or Loss for the year ended 31 December 2021 in line with the International Accounting Standard 1 (IAS 1).

Show all your workings

(Total Marks 40)

QUESTION 2

- a) Anna provides the following information for the month of July. She purchases and sells security systems. Anna had 4 pieces in stock, on 1 July, which cost €400 each. The transactions for July are shown below:

Date	Purchases	Sales
6 July		2
8 July	8 at €440	
13 July		7
17 July	3 at €480	

The selling price per system was €800.

REQUIRED:

Calculate the value of closing inventory under the following methods:

- The 'first in, first out' method (FIFO) using the **periodic** inventory system. **(Marks 4)**
- The 'Average cost' method (AVCO) using the **perpetual** inventory system. **(Marks 9)**

Show all your workings

- b) Να εξηγήσετε πώς θα επηρεάζονταν τα κέρδη της Άννας αν χρησιμοποιούσε τη μέθοδο LIFO αντί FIFO.
(Explain how Anna's profit would be affected if she chose to use LIFO instead of FIFO). **(Marks 3)**
- c) **Choose and write in your answer book the best answer given below. Only one answer is correct.**

Vasilis sells three products Alfa, Delta, Omicron. The following information was available at the year-end:

	Alfa	Delta	Omicron
Cost	€40	€18	€28
Selling price	€60	€24	€44
Repair cost to enable sell	€15	€8	€12
Units held	20	15	30

The value of inventory for inclusion in the financial statements would be:

- €1.910
- €1.880
- €2.690
- €2.880

(Marks 4)

(Total Marks 20)

QUESTION 4

Naipo plc provided the following information at **1 January 2021**:

	€
Property, plant and equipment– cost	925.200
– accumulated depreciation	298.200
Share capital (ordinary shares of €1 each)	200.000
Share premium	80.000
General reserve	50.000
Retained earnings	31.650

During the year ended 31 December 2021:

- Land included in the Property, plant, and equipment was revalued upward by €100.000.
- The total depreciation charge for the year was €79.000.
- A rights issue of one ordinary share for every five shares held was made at €1,80 per share. The issue was fully subscribed.
- Profit for the year ended 31 December 2021(before charging depreciation) was €167.600.
- A dividend of € 0,05 per share was paid. All shares were eligible for the dividend.
- A transfer to the general reserve of €40.000 was made.

REQUIRED:

Prepare the:

- a) Statement of Changes in Equity for the year ended 31 December 2021. **(Marks 16)**
- b) Ordinary Share Capital account **(Marks 2)**
- c) Share Premium account **(Marks 2)**

Show all your workings.

(Total Marks 20)

(GRAND TOTAL MARKS 100)

.....THE END.....