

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ  
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΕΣ ΤΕΛΙΚΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΓΡΑΠΤΕΣ ΕΞΕΤΑΣΕΙΣ 2023 - 2024

Α΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ

ΟΙΚΟΝΟΜΙΚΗΣ ΕΜΠΟΡΙΚΗΣ ΣΧΟΛΗΣ (ΟΕΣ) ΜΙΤΣΗ

ΗΜΕΡΟΜΗΝΙΑ: 24 Μαΐου 2024

ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ ΟΕΣ ΜΙΤΣΗ (ΟΜΠ3)

Α΄ ΣΕΙΡΑ

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Α025Μ

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 λεπτά

ΠΡΟΤΕΙΝΟΜΕΝΕΣ ΛΥΣΕΙΣ

ΕΞΙ (6) ΣΕΛΙΔΕΣ

### Question 1

i.	d
ii.	b
iii.	d
iv.	c

(Marks 10)

### Question 2

a.	Ορθό
b.	Ορθό
c.	Λάθος
d.	Λάθος

(Marks 6)

### Question 3

#### Anthimos Neokleous Ledger

##### Capital a/c

2023		€	2023		€
Dec 31	Balance c/d	19.000	Jan 1	Cash	2.000
			Jan 1	Bank	17.000
		19.000			19.000
			<b>2024</b>		
			Jan 1	Balance b/d	19.000

##### Cash a/c

2023		€	2023		€
Jan 1	Capital	2.000	Dec 31	Balance c/d	13.200
Sep 27	Sales	11.200			
		13.200			13.200
<b>2024</b>					
Jan 1	Balance b/d	13.200			

**Bank a/c**

2023		€	2023		€
Jan 1	Capital	17.000	Feb 13	Fixtures and Fittings	4.800
			July 31	Rent	6.000
			Dec 31	Balance c/d	6.200
		<u>17.000</u>			<u>17.000</u>
<b>2024</b>					
Jan 1	Balance b/d	6.200			

**Fixtures and Fittings a/c**

2023		€	2023		€
Feb 13	Bank	4.800	Dec 31	Balance c/d	4.800
<b>2024</b>					
Jan 1	Balance b/d	4.800			

**Purchases a/c**

2023		€	2023		€
Mar 10	A. Stavrou	6.300	Dec 31	P or L Ledger a/c	6.300
		<u>6.300</u>			<u>6.300</u>

**A. Stavrou (trade payable) a/c**

2023		€	2023		€
Dec 31	Balance c/d	6.300	Mar 10	Purchases	6.300
		<u>6.300</u>	<b>2024</b>		
			Jan 1	Balance b/d	6.300

**Rent a/c**

2023		€	2023		€
July 31	Bank	6.000	Dec 31	P or L Ledger a/c	6.000
		<u>6.000</u>			<u>6.000</u>

**Sales a/c**

2023		€	2023		€
Dec 31	P or L Ledger a/c	11.200	Sep 27	Cash	11.200
		<u>11.200</u>			<u>11.200</u>

**(Marks 17)**

#### Question 4

a)

**B. James**

#### **Statement of Profit or Loss for the year ended 31 December 2023**

	€	€
Sales		325.000
Less: Sales returns		(3.500)
		321.500
<b><u>Less: Cost of sales</u></b>		
Opening inventory	14.900	
Add: Purchases	192.500	
Add: Carriage inwards	6.100	
Less: Closing inventory	(16.100)	(197.400)
<b>GROSS PROFIT</b>		124.100
<b><u>Add: Other income</u></b>		
Commission income		3.200
<b><u>Less: Expenses</u></b>		
Allowance for receivables <i>(20.400 x 3%)</i>	612	
Irrecoverable debts	680	
Salaries <i>(37.800 + 3.000)</i>	40.800	
Rent & Rates <i>(12600 + 200 - 500)</i>	12.300	
Insurance <i>(80 x 12) or (880+80)</i>	960	
Bank loan interest	2.000	
Depreciation of Fixtures and Fittings <i>(78.000 x 15%)</i>	11.700	
Depreciation of Office Equipment <i>[(19.300 - 3800) x 25%]</i>	3.875	(72.927)
<b>NET PROFIT for the year</b>		<b>54.373</b>

**(Marks 20)**

b)

**B. James**  
**Statement of Financial Position as at 31 December 2023**

	Cost	Accum. Dep'n	Net Book Value
<b>ASSETS</b>			
<b>Non-current assets</b>	€	€	€
Fixtures and Fittings	78.000	(35.100)	42.900
Office equipment	19.300	(7.675)	11.625
	<b>97.300</b>	<b>(42.775)</b>	<b>54.525</b>
<b>Current assets</b>			
Inventory		16.100	
Trade receivables	20.400		
Less: Allowance for receivables	(612)	19.788	
Rent prepaid		500	
Bank		14.920	51.308
<b>Total Assets</b>			<b>105.833</b>
<b>EQUITY &amp; LIABILITIES</b>			
Opening equity		15.260	
Add: Net profit for the year		54.373	
Less: Drawings		(5.600)	64.033
<b>Non-current liabilities</b>			
Bank loan (repayable in 2034)			25.620
<b>Current liabilities</b>			
Trade payables		12.900	
Salaries due		3.000	
Insurance accrued (960 – 880)		80	
Rates accrued		200	16.180
<b>Total Equity &amp; Liabilities</b>			<b>105.833</b>

(Marks 19)

**Question 5****Greg Emerson****a) Wages & Salaries Account**

<b>2023</b>		<b>€</b>	<b>2023</b>		<b>€</b>
Jan-Dec	Bank / Cash	31.525	Dec 31	P or L Ledger a/c	32.760
Dec 31	Balance c/d (salaries due)	2.925	Dec 31	Balance c/d (wages prep.)	1.690
		<b>34.450</b>			<b>34.450</b>
<b>2024</b>			<b>2024</b>		
Jan 1	Balance b/d (wages prep.)	1.690	Jan 1	Balance b/d (salaries due)	2.925

**(Marks 7)****b) Interest income Account**

<b>2023</b>		<b>€</b>	<b>2023</b>		<b>€</b>
Dec 31	P or L Ledger a/c	9.280	Jan-Dec	Bank / Cash	8.450
			Dec 31	Balance c/d (accrued)	830
		<b>9.280</b>			<b>9.280</b>
<b>2024</b>					
Jan 1	Balance b/d (accrued)	830			

**(Marks 5)**

## Question 6

### Josephine

#### Three Column Cash Book

2024	Details	DA	Cash	Bank	2024	Details	DR	Cash	Bank
April		€	€	€	April		€	€	€
1	Balance b/d		300	2.000	2	Fixtures			850
6	Sales		120		13	Drawings			600
15	Cash - C			320	15	Bank - C		320	
24	Jason	48		1.152	19	Jacob (W1)	120		2.280
27	Jonathan*			1.000	28	Jason			1.152
30	Balance c/d			410	30	Balance c/d		100	
		<b>48</b>	<b>420</b>	<b>4.882</b>			<b>120</b>	<b>420</b>	<b>4.882</b>
May 1	Balance b/d		100		May 1	Balance b/d			410

\* Jonathan or loan or loan from Jonathan

#### Workings:

1.  $2.280 \times 5 / 95 = 120$

(Marks 16)

**TOTAL MARKS 100**

----- ΤΕΛΟΣ -----