

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

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΠΕΝΤΕ (5) ΣΕΛΙΔΕΣ

ΟΔΗΓΙΕΣ (για τους εξεταζόμενους)

- Στο εξώφυλλο του τετραδίου απαντήσεων να συμπληρώσετε όλα τα κενά με τα στοιχεία που ζητούνται.
- Να απαντήσετε **ΟΛΑ** τα ερωτήματα.
- Να μην αντιγράψετε τα θέματα στο τετράδιο απαντήσεων.
- Να μη γράψετε πουθενά στις απαντήσεις σας **το όνομά σας**.
- 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 πίνακες, διαγράμματα κ.λπ.
- Απαγορεύεται η χρήση διορθωτικού υγρού ή διορθωτικής ταινίας.
- Επιτρέπεται η χρήση μη προγραμματιζόμενης υπολογιστικής μηχανής που φέρει τη σφραγίδα του σχολείου.
- Στη λύση των ασκήσεων να φαίνεται όλη η αναγκαία εργασία.

Question 1

Να γράψετε στο τετράδιο των απαντήσεών σας τον αριθμό της ερώτησης και δίπλα το γράμμα που δηλώνει την ορθή απάντηση (π.χ. **i – a** ή **i – b** κ.λπ.). Υπάρχει μόνο μία ορθή απάντηση.

i. “A purchase of office furniture was debited in the Purchases account in error”. What type of error is this?

- a. Error of commission
- b. Error of double posting
- c. Compensating error
- d. Error of principle

ii. Which of the following accounts have a debit balance?

- a. Office Equipment, Capital, Advertising, Drawings
- b. Machinery, Wages & Salaries, Purchases, Drawings
- c. Motor Vehicles, Sales, Purchases, Rent Income
- d. Buildings, Bank Loan, Sales, Drawings

iii. A business purchases a machine for €80.000. Depreciation is charged at 25% per annum using the Reducing Balance method. Identify the net book value of the machine after two years.

- a. €60.000
- b. €40.000
- c. €33.750
- d. €45.000

iv. Identify the double entry to record the writing-off of an irrecoverable debt.

- | | Account to be debited | Account to be credited |
|----|------------------------------|-------------------------------|
| a. | Trade receivables | Irrecoverable debts |
| b. | Allowance for receivables | Irrecoverable debts |
| c. | Irrecoverable debts | Trade receivables |
| d. | Irrecoverable debts | Allowance for receivables |

(Marks 10)

Question 2

Να χαρακτηρίσετε το περιεχόμενο των πιο κάτω προτάσεων ως **Ορθό** ή **Λάθος**. Να σημειώσετε στο τετράδιο των απαντήσεών σας το κάθε γράμμα με τον αντίστοιχο χαρακτηρισμό (π.χ. **a – Ορθό** ή **a – Λάθος** κ.λπ.).

- a. When recording a transaction using the double entry system the amount of Debit must always be equal to the amount of Credit.
- b. Net book value equals to cost less accumulated depreciation.
- c. “Bought goods on credit from Joan Baez, but the transaction was not recorded in the books”. This is an error of original entry.
- d. Discount allowed has a credit balance.

(Marks 6)

Question 3

Anthimos Neokleous started a new business on 1 January 2023 and his transactions for the first year of trading are shown below:

2023	Transactions
January 1	Started business with €2.000 cash in hand and €17.000 cash at bank.
February 13	Bought fixtures and fittings €4.800 and paid by cheque.
March 10	Bought goods €6.300 on credit from A. Stavrou.
July 31	Paid by cheque rent €6.000.
September 27	Sold goods €11.200 for cash.

Required:

Enter the above transactions, for the year ended 31 December 2023, in the ledger accounts of Anthimos Neokleous. Balance the accounts off at 31 December 2023 and bring down any balances showing the transfer to Profit or Loss Ledger account.

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

(Marks 17)

Question 4

The following is the Trial Balance of B. James, a sole trader:

Trial Balance as at 31 December 2023

	Debit €	Credit €
Equity 1 January 2023		15.260
Drawings	5.600	
Inventory at 1 January 2023	14.900	
Fixtures and Fittings – at cost	78.000	
Accumulated depreciation – Fixtures and Fittings		23.400
Office Equipment – at cost	19.300	
Accumulated depreciation – Office Equipment		3.800
Bank loan (repayable in 2034)		25.620
Trade receivables	20.400	
Trade payables		12.900
Purchases	192.500	
Sales		325.000
Carriage inwards	6.100	
Sales returns	3.500	
Irrecoverable debts written off	680	
Commission income		3.200
Salaries	37.800	
Rent & Rates	12.600	
Insurance	880	
Bank	14.920	
Bank loan interest	2.000	
	409.180	409.180

Additional information at 31 December 2023:

1. Inventory was valued at €16.100.
2. Allowance for receivables is to be created (for the first time) equal to 3% on the closing balance of trade receivables.
3. Salaries due €3.000.
4. The monthly insurance is €80.
5. Rent prepaid €500 and Rates accrued €200.
6. Depreciation for the year is calculated as follows:
 - Fixtures and Fittings: 15% per annum using the straight-line method.
 - Office Equipment: 25% per annum using the reducing balance method.

Required:

Prepare the:

- a) Statement of Profit or Loss for the year ended 31 December 2023. **(Marks 20)**
- b) Statement of Financial Position as at 31 December 2023. **(Marks 19)**

Show all your workings.

Question 5

The following information relates to the business of Greg Emerson, a sole trader, during his first year of trading:

Ledger Accounts	Amount paid during the year 2023	Amount received during the year 2023
	€	€
Wages and Salaries	31.525	
Interest income		8.450

- i. Wages prepaid on 31 December 2023 were €1.690.
- ii. Salaries due on 31 December 2023 were €2.925.
- iii. Interest income accrued on 31 December 2023 was €830.

Required:

Prepare the following:

- a) Wages and Salaries account
- b) Interest income account

(Marks 7)

(Marks 5)

Question 6

On 1 April 2024 Josephine's Cash Book showed a cash balance of €300 and a bank balance of €2.000. The following transactions took place during April 2024:

April	Transactions
2	Bought fixtures paying by cheque €850.
6	Sold goods for cash €120.
13	Drew a cheque to "SELF" €600, for personal use.
15	Paid all cash into bank except €100.
19	Paid Jacob €2.280 by cheque after taking 5% cash discount.
24	Received a cheque of €1.152 from Jason in full settlement of his account of €1.200.
27	Received a €1.000 loan from Jonathan, which she paid into the business bank account.
28	The cheque received from Jason on 24 April was returned to Josephine by her Bankers as «unpaid».

Note: All cheques received were directly deposited into the bank account.

Required:

Prepare the Three-Column Cash Book for the month of April 2024. Balance the Cash Book on 30 April 2024 and bring the balances down on 1 May 2024.

Note: You may use the Cash Book given in the last pages of your answer book.

(Marks 16)

TOTAL MARKS 100

**ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ
ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΛΗ ΕΠΙΤΥΧΙΑ**