

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

**ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ Α΄ ΤΕΤΡΑΜΗΝΟΥ 2022-2023**

**Β΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ**

**ΗΜΕΡΟΜΗΝΙΑ: ΔΕΥΤΕΡΑ 23 ΙΑΝΟΥΑΡΙΟΥ 2023  
ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)**

**ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Β025**

**ΠΡΟΤΕΙΝΟΜΕΝΕΣ ΛΥΣΕΙΣ  
ΤΕΣΣΕΡΙΣ (4) ΣΕΛΙΔΕΣ**

## QUESTION 1

(a)

Anna Andreou

### Statement of Profit or Loss for the year ended 31 December 2022

	€	€
Sales		390.000
<b>Less: cost of sales</b>		
Opening inventory - 1/1/22	30.000	
Purchases	200.000	
Carriage inwards	6.000	
	<b>236.000</b>	
Less closing inventory – 31/12/22	(36.000)	<b>(200.000)</b>
<b>Gross profit</b>		<b>190.000</b>
<b>Add other income:</b>		
Commission income (22.000 + 2.000)		24.000
Discount received		3.000
		<b>217.000</b>
<b>Less expenses:</b>		
Wages and salaries (55.000+ 5.000)	60.000	
Discount allowed	4.000	
Irrecoverable debts	2.000	
Insurance (6.500 - 500)	6.000	
General expenses	40.000	
Allowance for receivables (€20.000 x 5%) – €500	500	
Depreciation on office furniture (€50.000 x 10%)	5.000	
Depreciation on machinery (120.000-24.000) x 20%	19.200	(136.700)
<b>Net profit for the year</b>		<b>80.300</b>

(26x 1μ = 26 Marks)

### Allowance for receivables

#### Alternative way/working 1:

Opening allowance = €500

Closing allowance = 5% x trade receivables = 5% x €20.000 = €1.000

Allowance increased by €500 → expense.

#### Alternative way/working 2:

#### Allowance for receivables a/c

2022		€	2022		€
Dec 31	Balance c/d	1.000	Jan 1	Balance b/d	500
			Dec 31	Profit or Loss	500
		<b>1.000</b>			<b>1.000</b>
<b>2023</b>			<b>2023</b>		
			Jan 1	Balance b/d	1.000

(b)

Anna Andreou

## Statement of Financial Position as at 31 December 2022

<u>Assets</u>	€	€	€
<u>Non-current assets</u>	<u>Cost</u>	<u>Acc Depn</u>	<u>NBV</u>
Office Furniture	50.000	(10.000)	40.000
Machinery	120.000	(43.200)	76.800
	170.000	(53.200)	<b>116.800</b>
<u>Current assets</u>			
Inventory		36.000	
Trade receivables	20.000		
Less: 5% allowance on receivables	(1.000)	19.000	
Insurance prepaid		500	
Commission Income due		2.000	
Bank		86.000	<b>143.500</b>
<b>Total Assets</b>			<b>260.300</b>
<u>Capital &amp; Liabilities</u>			
Capital at start			153.000
Add net profit for the year			80.300
			233.300
Less Drawings			(30.000)
<b>Capital at end</b>			<b>203.300</b>
<u>Non-Current liabilities</u>			
Long term loan			35.000
<u>Current liabilities</u>			
Trade Payables		17.000	
Wages and salaries due		5.000	22.000
<b>Total Capital &amp; Liabilities</b>			<b>260.300</b>

(21 x 1 μ = 21 Marks)

(Total 47 Marks)

## Alternative way/working:

	€		€
Insurance prepaid	500		
Commission Income	<u>2.000</u>	Wages and salaries due	<u>5.000</u>
Other receivables	<u>2.500</u>	Other payables	<u>5.000</u>

## QUESTION 2

### (a) Irrecoverable Debts a/c

2022		€	2022		€
Dec 31	Trade Receivables	2.000	Dec 31	Profit or Loss	2.000

(3 x 1 μ = 3 Marks)

### (b) Irrecoverable Debts Recovered a/c

2022		€	2022		€
Dec 31	Profit or Loss	500	Dec 31	Cash*	500

\* Trade Receivables δεκτή απάντηση.

(3 x 1 μ = 3 Marks)

(Total 6 Marks)

## QUESTION 3

### (a)(i) Delivery vans a/c

2022		€	2022		€
Jan 1	Balance b/d	24.000	Dec 31	Balance c/d	86.000
Apr 30	Bank	30.000			
Oct 1	Bank	32.000			
		<b>86.000</b>			<b>86.000</b>
2023			2023		
Jan 1	Balance b/d	86.000			

(4 x 1 μ = 4 Marks)

### (a)(ii) Accumulated Depreciation Delivery Vans a/c

2022		€	2022		€
Dec 31	Balance c/d	29.500	Jan 1	Balance b/d (W1)	12.000
			Dec 31	*Profit or Loss (W2)	17.500
		<b>29.500</b>			<b>29.500</b>
2023			2023		
			Jan 1	Balance b/d	29.500

\*Depreciation expense – δεκτή απάντηση

### Workings:

		€	
(W1) 2020	24.000 x 25% =	6.000	OR [24000X25% X 2 years (or 48/12)] = 12.000
2021	24.000 x 25% =	6.000	
		<u>12.000</u>	
(W2) 2022	24.000 x 25% =	6.000	
	30.000 x 25% x 12/12 =	7.500	
	32.000 x 25% x 6/12 =	4.000	
		<u>17.500</u>	

(9 x 1 μ = 9 Marks)

### (b) Statement of Financial Position as at 31<sup>st</sup> December 2022 (extract)

Non-current Assets	Cost	Accumulated depreciation	Net book value (Carrying value)
Delivery vans	€86.000	(€29.500)	€56.500

(4 x 1 μ = 4 mark)

(Total 17 Marks)

#### QUESTION 4

(a) **Insurance expenses a/c**

2022		€	2022		€
Jan-Dec	Bank	2.200	Jan 1	Balance b/d – (due)	200
Dec 31	Balance c/d	400	Dec 31	Profit or Loss	2.400
		<b>2.600</b>			<b>2.600</b>
2023			2023		
			Jan 1	Balance b/d	400

(7 x 1 μ = 7 Marks)

(b) **Commission income a/c**

2022		€	2022		€
Jan 1	Balance b/d (due)	800	Jan-Dec	Bank	12.000
Dec 31	Profit or Loss	9.600			
Dec 31	Balance c/d	1.600			
		<b>12.000</b>			<b>12.000</b>
2023			2023		
			Jan 1	Balance b/d	1.600

(7 x 1 μ = 7 Marks)

(Total 14 Marks)

#### Εναλλακτική λύση:

Αν ο μαθητής λύσει σωστά την άσκηση (a) με δύο ξεχωριστούς λογαριασμούς δηλαδή insurance expenses και insurance accrued παίρνει τις αντίστοιχες μονάδες.

Αν ο μαθητής λύσει σωστά την άσκηση (b) αλλά με δύο ξεχωριστούς λογαριασμούς δηλαδή commission income και commission received in advance παίρνει τις αντίστοιχες μονάδες.

#### QUESTION 5

- (i) b
- (ii) a
- (iii) d

(Total 3 x 2 μ = 6 Marks)

#### QUESTION 6

c (3 Marks)

#### QUESTION 7

Method of payment - Cash (3 Marks)

#### QUESTION 8

(a) out of balance or debit ≠ credit ή η χρέωση δεν είναι ίση με την πίστωση ή δύο χρεώσεις και καμία πίστωση (3 Marks)

(b) Cash a/c (1 Mark)

(Total 4 Marks)

(GRAND TOTAL 100 Marks)

----- ΤΕΛΟΣ -----