

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΓΕΝΙΚΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ Α΄ ΤΕΤΡΑΜΗΝΟΥ 2022-23
Β΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ
ΗΜΕΡΟΜΗΝΙΑ: ΔΕΥΤΕΡΑ 23 ΙΑΝΟΥΑΡΙΟΥ 2023
ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Β025

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 λεπτά

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΠΕΝΤΕ (5) ΣΕΛΙΔΕΣ

ΟΔΗΓΙΕΣ (για τους εξεταζόμενους)

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 κ.λπ.
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.

QUESTION 1

The following information was extracted from the books of Anna Andreou, a sole trader:

Trial Balance as at 31 December 2022

	Debit	Credit
	€	€
Sales		390.000
Purchases	200.000	
Inventory on 1.1.2022	30.000	
Carriage inwards	6.000	
Commission income		22.000
Discount received		3.000
Wages and salaries	55.000	
Discount allowed	4.000	
Irrecoverable debts	2.000	
Insurance	6.500	
General expenses	40.000	
Allowance for receivables		500
Office furniture	50.000	
Accumulated depreciation on office furniture		5.000
Machinery at cost	120.000	
Accumulated depreciation on machinery		24.000
Bank	86.000	
Trade receivables	20.000	
Trade payables		17.000
Capital		153.000
Drawings	30.000	
Long term loan		35.000
	649.500	649.500

Additional information at 31 December 2022:

- Inventory was valued at €36.000
- Accrued wages and salaries €5.000
- Prepaid insurance €500
- Commission income of €2.000 was due to Anna Andreou
- Allowance for receivables to be increased to 5% of trade receivables
- Depreciation is calculated as follows:
 - Office furniture – 10% per annum using the straight-line method
 - Machinery – 20% per annum using the reducing balance method.

REQUIRED:

Prepare the:

(a) Statement of Profit or Loss for the year ended 31 December 2022 **(Marks 26)**

(b) Statement of Financial Position as at 31 December 2022. **(Marks 21)**

(Total Marks 47)

Show all your workings.

QUESTION 2

Andria Ioannou is a sole trader and asks you to report the following entries into her accounts on 31 December 2022:

- Write off €2.000 as an irrecoverable debt.
- An irrecoverable debt of €500 previously written off, was fully settled by cash, and therefore became recoverable.

REQUIRED:

Prepare the following accounts for the year ended 31 December 2022:

(a) Irrecoverable debts **(Marks 3)**

(b) Irrecoverable debts recovered. **(Marks 3)**

(Total Marks 6)

Σημείωση: Στο τετράδιο των απαντήσεών σας, στο πίσω μέρος, υπάρχουν γραμμογραφημένοι Λογαριασμοί (Accounts) που μπορείτε να χρησιμοποιήσετε.

QUESTION 3

Peter Stylianou started his business on 1 January 2020. He decided that the financial year of his business would end on 31 December each year.

Peter and his accountant decided to use the following policies regarding the depreciation of delivery vans:

- In the year of purchase delivery vans would have the following charge:
 - **Full year's** charge if purchased in the **first half** of the year (before 30 June).
 - **Half year's** charge if purchased in the **second half** of the year (*after 1 July*).
- All delivery vans will be depreciated on a **straight-line basis** at the rate of 25% with no residual/scrap value.

The following transactions relate to the purchase of delivery vans for Peter's business:

2020

Purchase:

January 1	Delivery van (A)	€24.000
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2022

Purchases:

April 30	Delivery van (B)	€30.000
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October 1	Delivery van (C)	€32.000
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All purchases of delivery vans were settled by cheque.

REQUIRED:

Prepare:

(a) the following accounts only for the year ended 31 December 2022:

(i) Delivery vans **(Marks 4)**

(ii) Accumulated depreciation on delivery vans **(Marks 9)**

(b) the relevant extract from the Statement of Financial Position as at 31 December 2022.

(Marks 4)

(Total Marks 17)

Show all your workings.

QUESTION 4

Sotiris Vasiliou a retailer, prepares his Financial Statements on 31 December each year. On **1 January 2022** the following balances appeared in his books:

Insurance expenses	€200	Credit
Commission income	€800	Debit

The following bank transactions were completed during the year 2022 (January until December 2022):

Paid – Insurance expenses	€2.200
Received - Commission income	€12.000

Additional information:

- On 31 December 2022, Sotiris owed €400 for insurance.
- At the year-end commission income of €1.600 was received in advance.

REQUIRED:

Prepare the following accounts for the year ended 31 December 2022:

(a) Insurance expenses

(Marks 7)

(b) Commission income

(Marks 7)

(Total Marks 14)

Show all your workings.

Σημείωση: Στο τετράδιο των απαντήσεών σας, στο πίσω μέρος, υπάρχουν γραμμογραφημένοι Λογαριασμοί (Accounts) που μπορείτε να χρησιμοποιήσετε.

QUESTION 5

Να γράψετε στο τετράδιο των απαντήσεών σας **τον αριθμό της ερώτησης** και δίπλα το **γράμμα** που δηλώνει την ορθή απάντηση (π.χ. **5.i – a** ή **5.i – b** κ.λπ.). Υπάρχει μόνο μία ορθή απάντηση.

- (i) A business makes an allowance for receivables at 5% every year. On 1 January 2022 the allowance for receivable was €300. On 31 December 2022 the trade receivables balance was €10.000.

What is the amount to be charged for allowance for receivables in the Statement of Profit or Loss for the year ended 31 December 2022?

- a. €500
- b. €200
- c. €300
- d. €800

(Marks 2)

(ii) The sales day book is a:

- a. book of prime entry in which all credit sales are initially recorded.
- b. book of prime entry in which both cash sales and credit sales are initially recorded.
- c. book of prime entry in which all cash sales are initially recorded.
- d. book of prime entry in which all returns of goods sold on credit are initially recorded.

(Marks 2)

(iii) A business had the following costs for the year 2022:

Purchase of a new machinery €25.000
Delivery cost of the new machinery €200
Installation cost of the new machinery €300
Replace the tyres of an old motor van €600
Electricity bill €400
Wages and salaries €5.000.

What is the total capital expenditure for the year 2022?

- a. €25.000
- b. €25.600
- c. €26.100
- d. €25.500

(Marks 2)

(Total Marks 6)

Οι ερωτήσεις που ακολουθούν αφορούν το λογισμικό λογιστικής:

QUESTION 6

Να γράψετε στο τετράδιο των απαντήσεών σας τον αριθμό της ερώτησης και δίπλα το γράμμα που δηλώνει την ορθή απάντηση (π.χ. 6 – a ή 6 – b κ.λπ.). Υπάρχει μόνο μία ορθή απάντηση).

You are on the “**Home**” page of Powersoft365, and you are asked to **modify** the telephone number of a customer. What field you should choose?

(Βρίσκεστε στην «**αρχική οθόνη**» του λογισμικού και θέλετε να **αλλάξετε** τον αριθμό τηλεφώνου κάποιου πελάτη. Τι θα επιλέξετε;)

- a. Sales Invoice
- b. Customer Receipt
- c. Create a customer
- d. Create a bank

(Marks 3)

QUESTION 7

Marcos, a trainee accountant, was asked to create a sales invoice for the net amount of €100 paid by cash. He created the below sales invoice:

Net Amount	VAT Code	VAT Amount	Total Amount
100.00	19% <input type="button" value="v"/>	19.00	119.00
	<input type="checkbox"/> Split VAT		

Method of Payment CREDIT

REQUIRED:

Write in your answer book what Marcos did wrong.

(Να γράψετε στο τετράδιο των απαντήσεων σας το λάθος του Μάρκου.)

(Marks 3)

QUESTION 8

Andreas, a trainee accountant, was asked to enter in Powersoft365 the payment of €130 electricity expenses by cash. He created the below journal entry:

Account No	Debit	Credit
Reset Line >> <input type="button" value="v"/>	0.00	0.00
<input type="button" value="Edit"/> <input checked="" type="checkbox"/> 441009 ELECTRICITY EXPENSES	130.00	0.00
<input type="button" value="Edit"/> <input checked="" type="checkbox"/> 124001 CASH A/C	130.00	0.00
Total	260.00	0.00
Out of Balance	260.00	

REQUIRED:

(a) Write in your answer book why the above transaction cannot be saved.

(Να γράψετε στο τετράδιο των απαντήσεών σας γιατί η πιο πάνω συναλλαγή δεν μπορεί να αποθηκευτεί.)

(Marks 3)

(b) Write in your answer book which account should be corrected.

(Να γράψετε στο τετράδιο των απαντήσεών σας ποιος λογαριασμός πρέπει να διορθωθεί.)

(Mark 1)

(Total Marks 4)

(GRAND TOTAL MARKS 100)

**ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ
ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΘΕ ΕΠΙΤΥΧΙΑ**