

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

ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ Β΄ ΤΕΤΡΑΜΗΝΟΥ 2022-2023

Β΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ

**ΗΜΕΡΟΜΗΝΙΑ: ΔΕΥΤΕΡΑ 22 ΜΑΪΟΥ 2023
ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)**

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Β025

**ΠΡΟΤΕΙΝΟΜΕΝΕΣ ΛΥΣΕΙΣ
ΤΡΕΙΣ (3) ΣΕΛΙΔΕΣ**

QUESTION 1

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

	€	€
Sales		600.000
<u>Less: cost of sales</u>		
Opening inventory - 1/1/22	45.000	
Purchases (411.000 - 1.000)	410.000	
Carriage inwards	12.000	
	467.000	
Less closing inventory – 31/12/22	(35.000)	(432.000)
Gross profit		168.000
<u>Add other income:</u>		
Commission income (3.900 - 300)		3.600
Discount received		9.000
		180.600
<u>Less expenses:</u>		
Wages and salaries (65.000 - 5.000)	60.000	
Discount allowed	8.000	
Irrecoverable debts (4.000 + 200)	4.200	
Heating and lighting (4.400 + 400)	4.800	
General expenses	55.000	
Depreciation on fixtures (€70.000x10%)	7.000	
Depreciation on equipment (100.000-20.000)x20%	16.000	(155.000)
Net profit for the year		25.600

(25 x 1μ = 25 Marks)

QUESTION 2

(a) Three-Column Cash Book

		DA	Cash	Bank			DR	Cash	Bank
2023		€	€	€	2023		€	€	€
March 1	Balance b/d		5.000		March 1	Balance b/d			2.000
3	Sales		10.000		7	Purchases			6.000
8	Andry Petrou			4.000	10	Motor expenses		200	
21	Bank (C)		500		14	Christos Stavrou	100		2.000
27	Andreas Marcou	200	3.800		20	Andry Petrou			4.000
31	Balance c/d			10.500	21	Cash (C)			500
					31	Balance c/d		19.100	
		200	19.300	14.500			100	19.300	14.500
April 1	Balance b/d	GL	19.100		April 1	Balance b/d	GL		10.500

(28 x 1 μ = 28 Marks)

(b) Discount Allowed account

2023		€	2023		€
March 31	Trade Receivables	200			

(1 x 1 μ = 1 Mark)

(c) Discount Received account

2023		€	2023		€
			March 31	Trade Payables	100

(1 x 1 μ = 1 Mark)

QUESTION 3

(a)

Journal

Date		DR €	CR €
Feb. 28			
(i)	Office furniture a/c	3.000	
	Office furniture expenses a/c or office expenses a/c		3.000
(ii)	General expenses a/c	200	
	Suspense a/c		200
(iii)	Cash a/c	0700	
	Andreas Argyrou a/c		700
(iv)	Suspense a/c	4.500	
	Commission Income a/c (5.000-500)		4.500
(v)	Suspense a/c	600	
	Discount received a/c		300
	Discount allowed a/c		300
(vi)	Cash a/c	400	
	Sales a/c		400
(vii)	Depreciation expense a/c (SOPL)	2.000	
	Accumulated depreciation a/c (SOFP)		2.000

(20 x 1 μ = 20 Marks)

(b)

Suspense A/c

Date	Details	€	Date	Details	€
2023			2023		
(iv)	Commission income	4.500	(ii)	General Expenses	200
(v)	Discount received	300		Original difference	4.900
(v)	Discount allowed	300			
		<u>5.100</u>			<u>5.100</u>

(5 x 1 μ = 5 Marks)

QUESTION 4

(i) c Κεφάλαιο 6 σελ. 170 - 171

(ii) d Κεφάλαιο 6 σελ. 167 - 169

(iii) b Κεφάλαιο 4.1 σελ.99

(iv) b Κεφάλαιο 6 σελ.165 - 167

(Total 4 x 3 μ = 12 Marks)

QUESTION 5

(i) c

(ii) b

(Total 2 x 3 μ = 6 Marks)

QUESTION 6

€500

(2 Marks)

(GRAND TOTAL 100 Marks)

----- ΤΕΛΟΣ -----