

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΓΕΝΙΚΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΑ ΓΡΑΠΤΗ ΑΞΙΟΛΟΓΗΣΗ Β΄ ΤΕΤΡΑΜΗΝΟΥ 2022-23
Β΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ
ΗΜΕΡΟΜΗΝΙΑ: ΔΕΥΤΕΡΑ 22 ΜΑΪΟΥ 2023
ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ (Α΄ ΣΕΙΡΑ)

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Β025

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 ΛΕΠΤΑ

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 Maria Georgiou, a sole trader:

Trial Balance as at 31 December 2022		
	Debit	Credit
	€	€
Purchases	411.000	
Sales		600.000
Inventory on 1.1.2022	45.000	
Commission income		3.900
Discount received		9.000
Carriage inwards	12.000	
Wages and salaries	65.000	
Discount allowed	8.000	
Irrecoverable debts	4.000	
Heating and lighting	4.400	
General expenses	55.000	
Fixtures	70.000	
Accumulated depreciation on fixtures on 1.1.2022		7.000
Equipment at cost	100.000	
Accumulated depreciation on equipment on 1.1.2022		20.000
Trade receivables	40.000	
Capital on 1.1.2022		300.000
Trade payables		46.500
Bank	172.000	
	986.400	986.400

Additional information at 31 December 2022:

- Inventory was valued at €35.000
- Accrued heating and lighting €400
- Prepaid wages and salaries €5.000
- Commission income received in advance €300
- Goods taken by Maria Georgiou for private use €1.000
- An additional irrecoverable debt of €200 to be written off
- Depreciation is calculated as follows:
 - Fixtures – 10% per annum using the straight-line method
 - Equipment – 20% per annum using the reducing balance method.

REQUIRED:

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

Show all your workings.

(Total Marks 25)

QUESTION 2

Katerina Andreou, a sole trader, keeps a Three Column cash book. The following transactions took place in March 2023:

March 1	Balances brought forward: Cash in hand €5.000 Bank overdraft €2.000
March 3	Cash sales €10.000
March 7	Bought goods paying by cheque €6.000
March 8	Received a cheque of €4.000 from Andry Petrou, a trade receivable. This cheque was paid into the bank the same day
March 10	Paid motor car expenses by cash €200
March 14	Paid Christos Stavrou, a trade payable, by cheque €2.000, in full settlement of her account €2.100
March 20	The cheque for €4.000 received on 8 March from Andry Petrou, was returned to Katerina Andreou by her bankers as "unpaid"
March 21	Drew €500 from bank for office cash
March 27	Received €3.800 cash from Andreas Marcou, a trade receivable, in full settlement of his account of €4.000.

REQUIRED:

Prepare the:

- (a) Three-Column Cash Book, carrying down the balances at 31 March 2023
(Marks 28)
 - (b) Discount allowed account for the month of March 2023 in the general ledger
(Mark 1)
 - (c) Discount received account for the month of March 2023 in the general ledger.
(Mark 1)
- (Total Marks 30)**

Show all your workings.

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

QUESTION 3

George Stavrou prepared a Trial Balance on 28 February 2023 that did not balance. Afterwards, he discovered that the following errors caused the difference:

- (i) The purchase of office furniture for €3.000 was wrongly debited in the office expenses account.
- (ii) A payment of general expenses for €200 was credited in the bank account, but the double entry was not completed.
- (iii) A cash payment of €700 to Andreas Argyrou, a trade payable, was posted twice in the books.
- (iv) Commission income of €5.000, was correctly debited in the bank account but wrongly credited as €500 in the commission income account.
- (v) A discount of €300 received from a supplier was correctly entered in the supplier's account but was wrongly entered in the discount allowed account.
- (vi) No entry was made in the books for cash sale of €400.
- (vii) The depreciation of €2.000 on a delivery van was not recorded in the books.

REQUIRED:

Prepare the:

- (a) Journal entries to correct the above errors. **(Marks 20)**
Note: Narrations are not required.

- (b) Suspense account, showing the original Trial Balance difference. **(Marks 5)**

(Total Marks 25)

QUESTION 4

Να γράψετε στο τετράδιο των απαντήσεών σας τον αριθμό της ερώτησης και δίπλα το γράμμα που δηλώνει την ορθή απάντηση (π.χ. 4.i – a ή 4.i – b κ.λπ.). Υπάρχει μόνο μία ορθή απάντηση.

- (i) The following corrective journal entry was made in the books of a sole trader:
Debit: Bank €5.000
Credit: Sales €5.000

What effect will this entry have on net profit?

- a. Net profit will decrease by €5.000
- b. Net profit will increase by €10.000
- c. Net profit will increase by €5.000
- d. No effect on the net profit (καμία επίδραση στο καθαρό κέρδος)

(Marks 3)

- (ii) Which of the following errors will cause the trial balance to be out of balance?
- a. A cash sale of €500 was not recorded in the books.
 - b. A cash purchase of €1.000 was credited in the cash a/c and debited in the purchase a/c.
 - c. The purchase of office furniture for €600 was recorded in the books twice.
 - d. Repairs to a machine €160 had been posted to the machinery account as €190.

(Marks 3)

- (iii) The Cash Book records all the:
- a. Credit and cash sales
 - b. Cash receipts and payments made during accounting period
 - c. Financial transactions made during an accounting period
 - d. Credit and cash purchases

(Marks 3)

- (iv) The receipt of €500 from Andreas Andreou was posted to the account of Andreas Antoniou in error. This is an example of:
- a. Error of double posting
 - b. Error of commission
 - c. Error of principle
 - d. Complete reversal error

(Marks 3)

(Total Marks 12)

Οι ερωτήσεις που ακολουθούν αφορούν το λογισμικό λογιστικής:

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) You are on the “Home” page of Powersoft365, and you are asked to record purchase returns in Powersoft365. What field you should choose?
(Βρίσκεστε στην «αρχική οθόνη» του λογισμικού και θέλετε να καταχωρήσετε επιστροφές αγορών. Τι θα επιλέξετε;)
- a. Sales Invoice
 - b. Create a bank
 - c. Purchase Invoice
 - d. Expense Payment

(Marks 3)

- (ii) You are on the “Home” page of Powersoft365 and you are asked to create a new loan account with AAA Bank, in Powersoft365. What field you should choose?
(Βρίσκεστε στην «αρχική οθόνη» του λογισμικού και θέλετε να δημιουργήσετε έναν καινούργιο λογαριασμό δανείου στην τράπεζα AAA Bank. Τι θα επιλέξετε;)
- Create a supplier
 - Create a bank
 - Customer Receipt
 - Create a customer

(Marks 3)

(Total Marks 6)

QUESTION 6

The screenshot below shows a statement of account of a supplier.

Description	Debit	Credit	Balance	
BALANCE CARRIED FORWARD			0.00	
Batch Purchase Invoice		1190.00	1190.00	CR
Payment	690.00		500.00	CR
	690.00	1190.00	(500.00)	
20/04/2023	690.00	1190.00		
<u>91 - 120</u>	<u>121+</u>	Balance:	500.00	CR

REQUIRED:

Write in your answer book the amount due to supplier.

(Να γράψετε στο τετράδιό σας το ποσό που οφείλεται στον προμηθευτή).

(Marks 2)

(GRAND TOTAL MARKS 100)

ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ
ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΘΕ ΕΠΙΤΥΧΙΑ