

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΓΕΝΙΚΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΔΕΙΓΜΑΤΙΚΗ ΕΝΙΑΙΑ ΤΕΛΙΚΗ ΓΡΑΠΤΗ ΕΞΕΤΑΣΗ

Α΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ

ΟΙΚΟΝΟΜΙΚΗΣ ΕΜΠΟΡΙΚΗΣ ΣΧΟΛΗΣ (ΟΕΣ) ΜΙΤΣΗ

ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Α025Μ

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 λεπτά

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΤΕΣΣΕΡΕΙΣ (4) ΣΕΛΙΔΕΣ

ΟΔΗΓΙΕΣ (για τους εξεταζομένους)

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**.
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.

Σημείωση: Στο Δειγματικό Δοκίμιο περιλαμβάνονται ερωτήσεις/ασκήσεις απ' όλη τη Διδακτέα ύλη όπως έχει καθοριστεί στα Πλαίσια Μάθησης. Η Εξεταστέα Ύλη θα ανακοινωθεί σε μεταγενέστερο στάδιο.

QUESTION 1

The following is the Trial Balance of Cassandra, a sole trader:

Trial Balance as at 31 December 2021

	DR	CR
	€	€
Purchases – Sales	40.000	85.000
Carriage inwards	3.500	
Returns outwards		3.800
Inventory at 1 January 2021	9.700	
Rent	26.000	
Irrecoverable debts recovered		450
Allowance for doubtful debts		340
Trade receivables – Trade payables	8.000	4.660
Commission income		4.700
Salaries and wages	10.000	
Bank	25.900	
Drawings	940	
Equipment – at cost	50.000	
Accumulated depreciation – equipment		3.400
Delivery van – at cost	37.000	
Accumulated depreciation – delivery van		2.500
Equity 1 January 2021		39.190
5% bank loan (repayable 2030)		70.000
Bank loan interest	3.000	
	214.040	214.040

Additional Information at 31 December 2021:

1. Inventory was valued at €15.000.
2. An amount of €500 included in Trade Receivables figure is to be written off as bad debt.
3. Allowance for receivables equal to 2% is made on trade receivables balance annually.
4. Commission received in advance €300.
5. The monthly rent is €2.000.
6. Bank Loan Interest due €500.
7. Depreciation for the year is calculated as follows:
Equipment: 20% per annum using the straight-line method.
Delivery van: 10% per annum using the reducing balance method.

REQUIRED:

Prepare the:

- a) Statement of Profit or Loss for the year ended 31 December 2021 **(Marks 20)**
- b) Statement of Financial Position at 31 December 2021. **(Marks 18)**

Show all your workings.

(Total Marks 38)

QUESTION 2

Να γράψετε στο τετράδιο των απαντήσεών σας **τον αριθμό της ερώτησης** και δίπλα το γράμμα που δηλώνει την ορθή απάντηση (π.χ. **2i. – a** ή **2i. – b** κ.λπ.). Υπάρχει μόνο μία ορθή απάντηση.

i. Which accounting concept is being applied when a business records revenues and expenses when they are incurred, not when cash is received or paid?

- a) Accruals/matching.
- b) Prudence.
- c) Consistency.
- d) Going concern.

(Mark 2)

ii. Which one of the following transactions is recorded in the Journal?

- a) Purchase of goods on credit.
- b) Purchase of goods for cash.
- c) Purchase of a non-current asset on credit.
- d) Purchase of a non-current asset for cash.

(Mark 2)

iii. Where the sales account will appear?

- a) Journal.
- b) Trade payables ledger.
- c) Trade receivables ledger.
- d) General/Nominal ledger.

(Mark 2)

iv. Which accounting concepts are being applied when an allowance for doubtful debt is created?

- a) Going concern and Prudence
- b) Consistency and Accruals/matching
- c) Prudence and Accruals/matching
- d) Materiality and Consistency

(Marks 2)

v. Which payroll scheme is used when employees are paid for each item produced?

- a) Bonus
- b) Piece rate
- c) Fixed salary
- d) Time rate

(Marks 2)

vi. Ariadne provided the following information for one of her employees: Aria, is paid a salary of €36.000 per annum. The following deductions were made from Aria's gross pay in April 2022:

- Statutory deduction: Income tax €50
- Statutory deduction: State pension €625
- Voluntary deduction: Occupational pension €150

How much is Aria's gross pay and net pay for April 2022?

- a) Gross pay €36.000 and Net pay €35.325
- b) Gross pay €36.000 and Net pay €35.175
- c) Gross pay €3.000 and Net pay €2.325
- d) Gross pay €3.000 and Net pay €2.175

Show all your workings.

(Marks 6)
(Total Marks 16)

QUESTION 3

Persephone commenced a new business on 1 January 2020 and her financial year ends on 31 December.

The following transactions took place in respect of machines:

1 January 2020	Bought machine €8.000 by cheque.
31 August 2020	Bought machine €4.000 for cash.
1 May 2021	Bought machine €10.000 on credit from Iris Ltd.

It is a business policy to depreciate its machines by 15% per annum using the straight-line method for each month of ownership.

REQUIRED:

Prepare the following accounts for the years 2020 and 2021:

- a) Machinery account **(Marks 7)**
- b) Accumulated depreciation on Machinery account. **(Marks 13)**

Note: Balance the accounts and bring down the balances on 1 January 2022.

Show all your workings.

(Total Marks 20)

QUESTION 4

On 1 June 2021, the cash book of “Book Land” showed the following balances:

- Cash in Hand €4.000
- Cash at Bank €500 Cr

During the month of June 2021, the business had the following transactions:

June	Transactions
2	Bought goods paying by cheque €400.
7	Cash sales €350.
15	Received a cheque for €2.400 from Petros, a credit customer.
16	Sold goods to Aphrodite €500 and received a cheque.
20	Paid Christina by cheque €820, in full settlement of her account €900.
25	Received a cheque €3.500 from Giovanni. Discount allowed €100.
30	The cheque received on June 15 was returned to the company by its bankers as “unpaid”.

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

REQUIRED:

- Prepare the Three-Column Cash Book.
- Balance the Cash Book on 30 June 2021 and bring the balances down on 1 July 2021.

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

(Marks 18)

QUESTION 5

A trial balance was extracted from the books of YOLO on 31 December 2021 and was found that the debit side exceeded the credit side by €150. This amount was entered in a suspense account.

The following errors were later discovered and corrected:

1	A cheque payment for rent of €300 had been correctly entered in the rent account. No other entry had been made.
2	The purchase of a new machinery costing €250 had been debited to the purchases account.
3	Wages and salaries had been undercast by €350.

REQUIRED:

Prepare the Journal entries to record the correction of errors (1) to (3) in the books.

Note: Narratives are not required.

(Marks 8)

(GRAND TOTAL MARKS 100)

ΤΕΛΟΣ