

ΓΡΑΠΤΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΕΞΕΤΑΣΕΙΣ
ΠΕΡΙΟΔΟΥ ΜΑΪΟΥ – ΙΟΥΝΙΟΥ 2013

Β΄ ΣΕΙΡΑ

ΤΑΞΗ: Β΄ ΛΥΚΕΙΟΥ

ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ

ΗΜΕΡΟΜΗΝΙΑ:

ΧΡΟΝΟΣ ΕΞΕΤΑΣΗΣ: 2 ΩΡΕΣ

ΩΡΑ ΕΞΕΤΑΣΗΣ:

ΑΡΙΘΜΟΣ ΣΕΛΙΔΩΝ ΔΟΚΙΜΙΟΥ: 4

ΟΔΗΓΙΕΣ

- ΑΠΟ ΤΑ ΤΡΙΑ ΖΗΤΗΜΑΤΑ ΝΑ ΛΥΣΕΤΕ ΤΑ ΔΥΟ
- Το κάθε ζήτημα βαθμολογείται με 50 μονάδες
- Να γράφετε μόνο με Μπλε στυλό.
- Απαγορεύεται η χρήση διορθωτικού υλικού (Tipp – Ex)
- Επιτρέπεται η χρήση μη προγραμματισμένης υπολογιστικής μηχανής

Κ Α Λ Η Ε Π Ι Τ Υ Χ Ι Α

Ερώτηση 1 (marks 30)

The following Trial Balance was extracted from the books of S. Smith, a sole trader, as the close of business on 31 December 2009.

	Dr	Cr
	€	€
Capital account, 1 January 2009		2500
Debtors and Creditors	2960	1580
Purchases and Sales	7580	10670
Drawings	1200	
Bank Overdraft		310
Cash in Hand	70	
Office Furniture	1550	
Commissions Received		220
Bad Debts	190	
Bad Debts Recovered		70
Provision for Bad Debts		350
Salaries	550	
Stock, 1 January 2009	2380	
Bills Payable		320
Rent	590	
Carriage Outwards	120	
Sales and Purchases Returns	310	180
Loan from Finance Co		1300
	<u>17500</u>	<u>17500</u>

NOTES:

- a) Stock on 31 December 2009 was € 2100
- b) Salaries due € 150, Rent prepaid € 110 on 31 December 2009
- c) Commission Received in Advance € 60
- d) Provide for depreciation of Office Furniture 10%
- e) Make a provision for Bad Debts equal to 10% on Debtors

REQUIRED: Prepare the Trading A/C (5 marks), Profit & Loss A/C for the year ended 31 December 2009 (15 marks) and the Balance Sheet at the same date (10 marks).

Ερώτηση 2^η (marks 20)

2

Prepare the Journal entries to record the following transactions in the books of A. Brown a sole trader.

- a) D. Donald, a debtor for the sum of €520 became bankrupt and a divided of 40 cent per cent in the € is received from his estate in final settlement.
- b) A. Brown takes goods out of the business for his own private use. The cost of this goods was €150.
- c) A Brown has an old office desk which arrears in his books at the figure of €90. He decides to buy a modern one for €580 and trades in his old desk in part exchanges. The exchanges value of the old desk was agreed at €60 and A. Brown issues a cheque for the amount due to the «Fanzine Co Ltd»
- d) A. Brown wrote of 10% depreciation on a delivery van which appeared in his ledger at a figure of €7.500.
- e) A. Brown owes J. Smith the sum of €1.400 in respect of goods supplied. In full settlement of this debt A. Brown ''accepts'' a Bill of Exchange for €1.200 drawn on him by J. Smith.

Notes : Cash entries should be journalized. (5X4 = 20 marks)

ZHTHMA B' (marks 50)

Ερώτηση 1^η (marks 25)

W. Anderson is a sole trader who record all his cash and bank transactions in a Three Column Cash Book. For the month of April 2009 his transactions were as follows:

- April 1 Cash in had €600. Cash at bank €9.650
- 6 Received a cheque for €500 from A. Smith in full settlement of his account of €530. The cheque was paid direct into the bank.
 - 9 Paid by cheque €1.425 to H.Thomson after he had deducted 5% cash discount.
 - 14 Received cash €720 from J. Wilson. This was in full settlement of a debt of €750 due from Wilson.
 - 16 The cheque for €500 received on a 6 April was returned to Anderson by his bankers as ''unpaid''.
 - 19 Paid into bank the sum of €900 cash.
 - 23 Anderson drew a cheque for €780 in favor of A. Gibson. This was in full settlement of a debt of €810.
 - 26 Paid salaries by cheque €2.000

REQUIRED

Enter the above transactions in Anderson's Cash Book at the closes of business on 30 April 2009 carry down the balance.

Ερώτηση 2^η (marks 25)

3

The following data were extracted from the books of G. Clarks a sole trader.

Debtors on 31 December 2006, €55.600

Debtors on 31 December 2007 €52.000

Provision for Bad Debts on 1 January 2006 €2.150

Bad Debts written of during 2006 and 2007 were 2.140 and €1.165 respectively.

Bad Debts previously written off and recovered in 2006 and 2007 were €550 and €650 respectively.

A Provision for Bad Debts equal to 5% is made on debtors annually.

Show the accounts of Bad Debts A/C (4 marks), Provision for Bad Debts A/C (4 marks), Bad Debts Recovered A/C (5 marks) and Profit & Loss A/C for 2006 and 2007 (7 marks) and the respective extracts of Balance Sheets (5 marks).

ZΗΤΗΜΑ Γ' (marks 50)

Ερώτηση 1^η (marks 25)

M. Newman purchases a motor van on 1 January 2006 for €23.000. It is expected that the useful life of the van will be 10 years and its break – up value €800. Another van was purchased on 1 July 2006 for €32.000. Depreciation on this new van was 10% per annual (direct method).

Show the Motor Vans A/c for the first two accounting periods and the Balance Sheet extracts on 31 December 2006. (Fixed installment method is to be used).

Ερώτηση 2^η (marks 25)

4


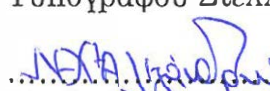
The following information was extracted from the books of a Trading Co. Ltd for the year ended 31st December 2008.

	€
Balance 1 January 2008	
Sales Ledger – Debit balance	8.325
– Credit balance	293
Purchases Ledger – Debit balance	144
– Credit balance	6.935
Discount Allowed	2.506
Credit Purchases	104.772
Cash Purchases	90.000
Cash Sales	40.000
Credit Sales	125.196
Receipts from customers	119.883
Payment to suppliers	98.333
Sales Ledger debit balance transferred to Purchases Ledger	136
Customers dishonored cheques	519
Discount Received	1.982
Returns Inwards	726
Returns Outwards	610
Bad Debts	3.083
Bad Debts Recovered	350
Provision for Bad Debts	859
Sales Ledger credit balance 31 st December 2008	314
Purchases Ledger debit balance 31 st December 2008	107

REQUIRED:

You are asked to prepare the Purchases Ledger Control A/c (11 marks) and the Sales Ledger Control A/c (14 marks) on 31st December 2008.

ΕΙΣΗΓΗΤΕΣ


Τυπογράφου Στέλλα
Χατζηαλεξάνδρου Νίκη

ΣΥΝΤΟΝΙΣΤΗΣ


Χρυσοστόμου Χρυσόστομος

ΔΙΕΥΘΥΝΤΗΣ


Χριστοδουλίδης Ανδρέας

Ερώτηση 2^η (marks 25)

4

The following information was extracted from the books of a Trading Co. Ltd for the year ended 31st December 2008.

	€
Balance 1 January 2008	
Sales Ledger – Debit balance	8.325
– Credit balance	293
Purchases Ledger – Debit balance	144
– Credit balance	6.935
Discount Allowed	2.506
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Χριστοδουλίδης Ανδρέας