

ΓΡΑΠΤΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΕΞΕΤΑΣΕΙΣ

ΠΕΡΙΟΔΟΥ ΜΑΪΟΥ – ΙΟΥΝΙΟΥ 2013



ΤΑΞΗ: Β΄ ΛΥΚΕΙΟΥ

ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ

ΗΜΕΡΟΜΗΝΙΑ: 27 / 05 / 2013

ΧΡΟΝΟΣ ΕΞΕΤΑΣΗΣ: 2 ΩΡΕΣ

ΩΡΑ ΕΞΕΤΑΣΗΣ: 11.00 – 13.00

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 ή Μαύρο 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

ΓΡΑΠΤΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΕΞΕΤΑΣΕΙΣ

ΠΕΡΙΟΔΟΥ ΜΑΪΟΥ – ΙΟΥΝΙΟΥ 2013



ΤΑΞΗ: Β' ΛΥΚΕΙΟΥ

ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ

ΑΝΑΛΥΤΙΚΗ ΒΑΘΜΟΛΟΓΙΑ	ΒΑΘΜΟΣ
ΖΗΤΗΜΑ 1 ^ο	Αριθμητικώς:
ΖΗΤΗΜΑ 2 ^ο	
ΖΗΤΗΜΑ 3 ^ο	Ολογράφως:
ΣΥΝΟΛΟ: / 100	Υπογραφή:

Ονοματεπώνυμο Τμήμα :

Ημερομηνία : 27 / 05 / 2013

Ωρα εξέτασης: 11.00 – 13.00

Αριθ. Σελίδων που παραδόθηκαν:

Υπογραφή εξεταζόμενου

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Ονοματεπώνυμο και Υπογραφή Επιτηρητή

1.

2.

Ερώτηση 1η

The following Trial Balance was extracted from the books of B. Jones, a sole trader, at the close of business on 31st October 2007

	Dr	Cr
	€	€
Stock 31 October 2006	23.440	---
Debtors and Creditors	23.840	12.740
Capital Account, 1 November 2006	---	66.000
Drawings	1.500	---
Office Furniture	21.500	---
Interest	---	1.440
Provision for Bad Debts	---	1.300
Delivery Vans	33.000	---
Wages and Salaries	22.860	---
Purchases and Sales	50.420	110.680
Bank	16.640	---
Cash in Hands	1.240	---
Rates and Taxes	2.540	---
Provision for Depreciation of Furniture	---	7.500
Heating and Lighting	2.380	---
General office Expenses	2.220	---
Discounts	1.780	1.340
Salaries prepaid	2.100	---
Provision for Depreciation of Delivery Vans	---	4.460
	<u>205.460</u>	<u>205.460</u>

NOTES:

- a) Stock on 31 October 2007 €21.400.
- b) Provide for depreciation as follows: Vans €2.280, Office Furniture €1.800 (indirect method).
- c) Rates prepaid at 31 October 2007 were €420.
- d) Wages accrued at 31 October 2007 were €1.850.
- e) An amount of €530 is to be written off as bad.
- f) Increase Provision for bad Debts to €1.500
- g) Interest of €60 is due to the business

REQUIRED

Draw up the Trading and Profit & Loss Account for the year ending 31 October 2007 together with a Balance Sheet as on that date.

Trading A/C (marks 5)

P & L A / C (marks 15)

B/c Sheet (marks 10)

(Total Marks 30)

Ερώτηση 2

2

The following transactions concern the business of D. David, a sole trader, during April 2010.

- a) D. David issued a cheque for € 300. This was in respect of rent, 2/3 being for office premises and 1/3 for his private flat.
- b) The balance of one of his debtors – A. Adams – € 60 is to be written off as bat.
- c) A. Angel owes to D. David € 850 in respect of goods purchased from him. D. David received a cheque from A. Angel € 800, in full settlement of his debt.
- d) During 2007 D. David wrote off as bat debt the sum of € 90 due from B. Brown. During March 2010 he received from B. Brown the sum of € 50 in full settlement.
- e) D. David sold by cheque, part of his office furniture for € 89. This had a book value € 100.

NOTES: Narrations are not required
Journalize also cash entries.

REQUIRED: Draw up the journal entries to record the above transactions.
(Marks 5 X 4 = 20)

ZHTHMA B (marks 50)

Ερώτηση 1

B. Black, a sole trader, enters all his Cash and Bank transactions in the Three Column Cash Book. His transactions for the month of June 2008 were as follows:

- June 1 Cash in hand €55. Cash at Bank €900.
3 Received cash from A. Peters €900 in full settlement of a debt of €950.
5 Paid wages in cash €50.
7 Paid by cheque to E. Elliot the sum of €443 in full settlement of a debt €453.
9 Sold goods €1250 in cash.
15 Bought office desk by cheque €170.
19 Paid all his cash and cheques (except €40) into bank.
30 Drew a cheque for €3500 in favors of "self" for family needs.

REQUIRED:

- a) Draw up the Three Column Cash Book for the month of June 2008.
(marks 16)
 - b) Show the discount accounts in the General Ledger.
(marks 4)
- (Total marks 20)**

Ερώτηση 1

On 1 January 2007, Southern Stores bought a computer for use in the office, paying €16.600 by cheque. He intends to write of depreciation of the computer at the end of each business year, which is December, Southern cannot decide whether to write off the depreciation by the straight line method or the diminishing balance method.

REQUIRED:

- b) Prepare the computer account for the years 2007 and 2008 using.
 - III. The straight line method of depreciation 10% per annum. (marks 8)
 - IV. The diminishing balances method 15% per annum. (marks 11)
 - b) Balance Sheet extract for 31 December year 2008 for each method. (marks 6)
- (Total marks 25)**

Ερώτηση 2

The following information was extracted from the books of N. Christian for the year 2008

- e) Heating and Lighting account (marks 10,5)
At 1 January 2008: Heating prepaid €290
Paid during the year: Heating €1600, lighting €900
At 31st December 2008: Heating prepaid €320, Lighting due €120
- f) Rent account (marks 4)
Rent paid during the year €650. Rent prepaid at 31st December 2008 €50
- g) Commission receivable account (marks 5)
Amount receivable at 1st January 2008 €250. Received during the year €1500
Amount receivable at 31st December 2008 €150
- h) Wages and Salaries account (marks 5,5)
During the year the paid for both expenses €4200. On 31st December 2008 €600 is due for Wages and €300 is prepaid for Salaries.

REQUIRED: Show the above accounts, in the Ledger, for the year 2008.

(Total marks 25)

ΔΙΕΥΘΥΝΤΗΣ

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Χριστοδουλίδης Ανδρέας

