

ΛΥΚΕΙΟ ΚΥΚΚΟΥ ΠΑΦΟΥ
ΓΡΑΠΤΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΕΞΕΤΑΣΕΙΣ ΙΟΥΝΙΟΥ
ΣΧΟΛΙΚΗ ΧΡΟΝΙΑ 2013-2014
ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ
ΣΕΙΡΑ Α΄
ΤΑΞΗ: Β΄

Ημερ. 12/06/2014

ΔΙΑΡΚΕΙΑ 2.30

ΟΔΗΓΙΕΣ:

1. Το εξεταστικό δοκίμιο αποτελείται από 6 σελίδες.
2. Να απαντήσετε **ΔΥΟ** από τα τρία ζητήματα.
3. Όλοι οι υπολογισμοί σας να φαίνονται καθαρά στο **Τετράδιο Απαντήσεων** σας.
4. Επιτρέπεται η χρήση μη προγραμματισμένης υπολογιστικής μηχανής που φέρει τη σφραγίδα του σχολείου.
5. Απαγορεύεται η χρήση διορθωτικού υγρού.
6. Σύνολο βαθμολογίας 50 μονάδες το κάθε ζήτημα.

PART A

Question1

The following Trial Balance was extracted from the books of D. David at the close of business on 31st October 2012.

	DR	CR
	€	€
Capital 1 November 2011		66.000
Debtors and Creditors	23.840	12.740
Discounts	1.780	1.340
Bank	16.640	
Cash in hand	1.240	
Purchases and Sales	50.420	111.740
Office Furniture	21.500	
Drawings	1.500	
Stock 1 November 2011	23.440	
Rates and Taxes	2.540	
Wages and Salaries	22.860	
Delivery Van	33.000	
Interest receivable		1.440
Provision for Depreciation on Furniture		7.500
Heating and Lighting	2.380	
General Office Expenses	2.220	
Provision for Bad debt		1.300
Salaries Prepaid	2.100	
Provision for depreciation on Delivery Van		4.460
Sales Return Purchases Return	680	420
Carriage Inwards	500	
Carriage Outwards	300	
	206.940	206.940

Notes at 31st October 2012:

1. Stock was €21.400.
2. Provide for depreciation as follows: Vans €2.280, Office Furniture €1.800.
3. Rates prepaid € 420 and wages due €1.850.
4. Bad Debts written off €530.
5. Decrease Provision for Bad Debts TO €1.200.
6. Interest receivable due €60.

REQUIRED:

1. Draw up the **Trading and Profit and Loss a/c** for the year ending 31st October 2012 together with a **Balance Sheet** as on that date. **Marks 37)**
2. Show the following Ledger Accounts:
Stock a/c, Capital a/c, Provision for Bad Debts a/c. **(Marks13) (Total Marks 50)**

PART 2

Question 1:

B Black, a sole Trader, enters all his Cash and Bank transaction in a three column Cash Book. His transaction took place during April 2007 were as follows:

- April 1: Cash in hand €500. Cash at Bank €1.000.
- April 2: Drew a cheque for office Cash €50.
- April 3: Paid A. Andreou €156 in full settlement of a debt €160 by cheque.
- April 6: Received from B. Ioannou a cheque for €145 in full settlement of a debt €152.
- April 7: Paid wages in cash €45.
- April 12: Received from M. Mavros cash €69 in full settlement of a debt €72.
- April 18: Drew €100 cash for personal use.
- April 21: Sold goods in cash for €335.
- April 22: Paid all his cash and cheques (except €250) into his Bank.
- April 29: The cheque for €145 received on 6 April from B. Ioannou was returned by the Bank as dishonored.

REQUIRED:

1. Draw up the **three columns Cash Book**, record the above transactions and carry down the balances. **(Marks 22)**
2. Show the **discount allowed and discount Received accounts**. **(Marks 2.5)**
(Total Marks 24.5)

Question 2:

Draw up the necessary **journal entries**, including those relating to cash, for the following transaction in the books of Simon Smith a sole trader

1. Smith takes goods €250 for private use.
2. Smith issues a cheque €1.000. €800 for business rent and €200 for his private flat.
3. Smith has a delivery van which stands in his books at a figure of €270. He buys a new van for an agreed price of €680 and is allowed €240 for his old van in part exchange. He issues a cheque for the net amount due.
4. Simon has a debtor -Charles Cooper- who owes him €300. Cooper is adjudged bankrupt and a first and final dividend of 25p in the € is received from his estate in full settlement.
5. Simon increase Provision for Bad debt BY €250. **(Marks 9.5)**

Question 3:

The following data is available in relation to Thermogen Suppliers:

	€
1. Balance of Debtors at 31 st December year 9 before writing off Bad Debts	81.600
2. Bad debts written off in Year 9	1.200
3. A provision for Bad Debts 2% was set up at 31 st December year 9	?
4. Bad debts written off in Year 10	1.800
5. Balance of Debtors at 31 st December year 10 before writing off Bad Debts	122.700
6. The provision for Bad Debts to be increase to 4%at 31 st December year 10	?
7. Bad debts written off in Year 11	2.100
8. Balance of Debtors at 31 st December year 11 after writing off Bad Debts	103.500
9. The provision for Bad Debts to be reduced to 3 %at 31 st December year 11	?

Required:

- Prepare the following accounts for **Years 9, 10, 11** showing the transfer to profit and loss account at the end of each year:
 - Bad Debts a/c. (Marks3)**
 - Provision for Bad Debts a/c. (Marks 7)**
- Show Balance Sheet extracts in respects of Debtors at the 31st December year 9, .10, 11.
(Marks 6) (Total Marks 16)

PATR 3**Question 1:**

The following information is available of A. Andreou a trader:

CASH BOOK (BANK COLUMN ONLY)						
2009		€	2009			€
Sep 1	Balance b/d	2.806	Sep 4	Purchases	(915)	234
Sep 5	Sales	1.020	Sep 9	Wages	(916)	635
Sep 10	T. Swithin	857	Sep 16	N. Victor	(917)	526
Sep 15	Sales	1.370	Sep 24	Rent	(918)	370
Sep 23	K Smart	524	Sep 26	Wages	(919)	680
Sep 25	T. Hunt	413	Sep 27	N. Hills	(920)	416
Sep 28	Sales	1.245	Sep 29	S. Twitchin	(921)	285
			Sep 30	Purchases	(922)	540
			Sep 30	Balance c/d		4549
		8235				8235

BANK STATEMENT				
2009		DEBIT	CREDIT	BALANCE
		€	€	€
Sep 1	Balance b/d			2.806 CR
Sep 7	915	234		2.572 CR
Sep 9	Credit		1.020	3.592 CR
Sep 12	916	635		2.957 CR
Sep 15	Credit		857	3.814 CR
Sep 17	C/T-P Mott		271	4.085 CR
Sep 19	Credit		1.370	5.455 CR
Sep 21	S/O Minster Publications	96		5.359 CR
Sep 23	C/T – T Lennox	870		4.489 CR
Sep 26	D/D (Insurance)	230		4.259 CR
Sep 28	919	680		3.579 CR
Sep 30	Bank Interest		8	3.587 CR

REQUIRED:

1. Bring the **Cash book up-to-date** by posting to it the items you consider appropriate from the Bank Statement. Balance the Cash Book and bring down the new balance at 1 October 2009. **(Marks 12)**
2. Prepare a **Bank Reconciliation Statement** at 30 September 2009. **(Marks 14)**
3. Draw a **Balance Sheet extract** as at 30 September 2009. **(Marks 2)** **(Total Marks 28)**

QUESTION 2:

State which of the following transaction refer to **Capital or Revenue expenditure**. State «C» for Capital expenditure or «R» for Revenue expenditure. Write on your answer book the number of the transaction and the answer.

1. Purchases a Delivery Van.
2. Payment for leveling of a site. (Ισοπέδωση Οικοπέδου)
3. Payment wages for assembling and installing new machinery.
4. Payment for usual repair of delivery Van.
5. Purchases of stationery to be used in the office.
6. Purchases of a computer.
7. Payment for monthly rent.
8. Received from debtors.
9. Panting a new building. (First time)
10. Payment carriage outwards. **(Marks 10)**

Question 3:

On 1 July 2006 G. Lane sets up a small printing machine for €65000 by cheque.

He estimated that the machine will have a working life of 6 year and that, at the end of that time, it will have a scrap value of €5.000.

Making calculation to the nearest €, prepare in respect of years end 31st December 2006, 2007 the:

1. Printing Machine a/c.(Marks 3)
2. Provision for Depreciation on Printing Machine a/c. (Marks 9) (Total Marks 12)

ΚΑΛΗ ΕΠΙΤΥΧΙΑ

Διευθύντρια



Κούλλα Παπαντωνίου