

**ΓΡΑΠΤΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΕΞΕΤΑΣΕΙΣ ΜΑΪΟΥ-ΙΟΥΝΙΟΥ 2017**

**ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ**

**ΤΑΞΗ: Β΄ Λυκείου**

**ΗΜΕΡΟΜΗΝΙΑ: 22/05/2017**

**ΔΙΑΡΚΕΙΑ: 2:00 ώρες**

**ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ (5) ΣΕΛΙΔΕΣ  
ΤΟ ΔΟΚΙΜΙΟ ΒΑΘΜΟΛΟΓΕΙΤΑΙ ΜΕ (100) ΜΟΝΑΔΕΣ**

**ΟΔΗΓΙΕΣ:**

- Το εξεταστικό δοκίμιο αποτελείται από το Μέρος Α΄ και Μέρος Β΄.
- Να γράφετε με μελάνι μπλε.
- Να απαντήσετε σε όλες τις ερωτήσεις σε όλα τα μέρη.
- Όλοι οι υπολογισμοί πρέπει να φαίνονται καθαρά στις απαντήσεις σας.
- Δεν επιτρέπεται η χρήση διορθωτικού υλικού.
- Επιτρέπεται η χρήση μη προγραμματιζόμενης υπολογιστικής μηχανής.

**Question 1:**

The following Trial Balance was extracted from the books of B. Black, a sole trader, at the close of business on 31 December 2015:

	€	€
Machinery	40.000	
Inventory 1 January 2015	14.400	
Trade Receivables – Trade Payables	26.500	23.400
Returns Inwards - Returns Outwards	2.600	4.400
Furniture	16.000	
Purchases – Sales	77.600	120.400
Rent & Rates	12.600	
Carriage Outwards	1.500	
Commission		1.650
Carriage Inwards	1.600	
Discount Allowed	1.250	
Wages and Salaries	14.700	
Lighting & Heating	3.300	
Cash in Hand	550	
Bank Overdraft		3.200
Capital		59.950
Drawings	7.000	
Accumulated Depreciation: Machinery		5.000
Accumulated Depreciation: Furniture		1.600
	<u>219.600</u>	<u>219.600</u>

**Notes:**

- (1) Inventory on 31 December 2015 was €15.200.
- (2) Lighting due €300, Salaries prepaid €2.000 and Commission received in advance €150 on 31 December 2015.
- (3) Depreciation is calculated as follows: Furniture 10% on cost (Straight Line Method) and Machinery 20% on book value (Reducing Balance Method).

**Required:** Prepare the:

- (a) Income Statement for the year ended 31 December 2015. (Marks 13)
  - (b) Statement of Financial Position as at 31 December 2015. (Marks 12)
- (Total Marks 25)

**Question 2:**

The following transactions concern to the business of David Cooper a sole trader, during March 2011:

- (a) Depreciation €2,500 is to be provided on Motor Vehicles.
- (b) David Cooper drew goods out of the business for his own private use. The cost of the goods was €570.
- (c) S. Sommer, a debtor for the sum of €580 become bankrupt and a dividend of 60 cent in the € is received from his estate in final settlement.
- (d) Cooper discovered from his bank statement that charges of €95 were deducted from his account.
- (e) The allowance for receivables is to be increased by €400.
- (f) David Cooper purchased Office Equipment €850 on credit from A. Supplies Ltd.

**Required:**

Draw up the Journal entries to record the above transactions.

- Notes: (1) The cash entries should be journalised.  
 (2) Narrations are required.

(Total Marks 15)

**Question 3**

The following information relates to the business of Alan Smith:

	€
<b>Balances in the books at 1 January 2011:</b>	
Sales ledger-Debit balance	22,600
Sales ledger-Credit balance	500
Purchases Ledger-Credit balance	19,300
<b>The following transactions took place during January:</b>	
Credit Sales	36,400
Credit Purchases	16,500
Returns Inwards	800
Returns Outwards	600
Carriage Inwards	500
Receipts from customers by cheque	38,200
Payments by cheque to credit suppliers	24,400
Discounts Allowed	1,100
Discounts Received	880
Irrecoverable Debts written off	640
Sales Ledger debit balances transferred to Purchases Ledger	360
Dishonoured cheque returned by bank	400
<b>Additional information at 31 January 2011:</b>	
Sales Ledger-Credit balance	600
Purchases Ledger-Debit balance	440

**Required:**

- Prepare for the month of January 2011 the:  
 - Sales Ledger Control Account.

(Marks 10)

**Question 1:**

You are given the following information which relates to the Trade Receivables of J. Jackson, a sole trader:

Year	Trade Receivables at 31 December	Irrecoverable Debts written off during the year	Allowance for Receivables on 31 December
	€	€	€
2011	13.500	240	6%
2012	20.000	205	6%
2013	16.800	1.420	6%

**Required:**

(a) Write up the accounts:

- Irrecoverable Debts account.

(Marks 4)

- Allowance for Receivables account.

(Marks 9)

(b) Show the Statement of Financial Position (extract) as at 31 December 2013.

(Marks 2)

(Total Marks 15)

**Question 2:**

Omicron Ltd has on 1 January 2010, three Lorries, which had been purchased as follows:

<u>Lorry</u>	<u>Purchase Date</u>	<u>Purchase Cost (€)</u>
A	1 January 2008	20.000
B	1 July 2009	24.000
C	31 December 2009	28.000

The company depreciates its Lorries on a straight line basis, for each month of ownership, over five years with on residual value.

The company's financial year ends on 31 December each year.

The following transactions took place in the year ended 31 December 2010:

**Lorry**

A Sold on 1 April 2010 for €12.000

**Required:**

(a) Prepare the following accounts for the years 2008, 2009 and 2010 as they would appear in the ledger of Omicron Ltd:

- Motor Lorries account

(Marks 6)

- Accumulated depreciation on Motor Lorries account

(Marks 6)

- Motor Lorries Disposal account

(Marks 6)

(b) Show the Statement of Financial Position (extract) as at 31 December 2010

(Marks 2)

(Total Marks 20)

**Show all your workings**

### **Question 3**

G. Green is a sole trader who keeps records of his cash and bank transactions in a Three-Column Cash Book. His transactions for the month of March 2012 were as follows:

- March 1 Cash in hand €1.000. Cash at Bank €6.000.  
March 5 Received cash €780 from D. Yale in full settlement of a debt of €840.  
March 8 Paid wages by cash €820.  
March 12 Received from H. Harris a cheque for €1.260 in full settlement of a debt of €1.360. This was paid directly into the bank.  
March 15 Paid salaries by cheque €1.600.  
March 18 Credit Sales €1.500.  
March 20 Drew €500 from the bank to office cash.  
March 25 Paid by cheque €700 to F. Gordon in full settlement of a debt of €750.  
March 28 Issued a cheque for €456 in favour of A. Andrew after he had deducted 5% cash discount.  
March 30 Cash Sales €500.  
March 30 G. Green withdraw for own use cash €300.

#### **Required:**

- (a) Prepare the Three-Column Cash Book of G. Green and record the above transactions. (Marks 11)  
(b) Balance the Cash Book as at 31 March 2012 and carry down the balances. (Marks 2)  
(c) Write up both the Discount Allowed account and the Discount Received account for the month of March 2012, in G. Green's General Ledger. (Marks 2)  
(Total Marks 15)  
**(TOTAL MARKS A & B 100)**

..... Τ Ε Λ Ο Σ .....  
.....

Ο Διευθυντής

Η Συντονίστρια

Οι Εισηγητές

.....  
Γιώργος Ιωσηφίδης

.....  
Μαίρη Νικολαΐδου-Σπανού, Β.Δ.

.....  
Γεωργία Κέλπη-Ευριπίδου

.....  
Άντρη Λαρδή

.....  
Δομνίκη Καλλασίδου

.....  
Ροδούλα Λαμπριανίδου

.....  
Σωτηρούλα Κιτρομηλίδου

G. Green is a sole trader who keeps records of his cash and bank transactions in a Three-Column Cash Book. His transactions for the month of March 2012 were as follows:

March 30 G. Green withdraw for own use cash €300.

**(TOTAL MARKS A & B 100)**

..... ΤΕΛΟΣ .....

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**ΕΝΤΥΠΑ ΑΠΑΝΤΗΣΕΩΝ**

**ΟΝΟΜΑΤΕΠΩΝΥΜΟ:**.....

**ΤΜΗΜΑ:** ..... **ΑΡΙΘΜΟΣ:**.....

**ΒΑΘΜΟΣ:** .....

**ΥΠΟΓΡΑΦΗ ΚΑΘΗΓΗΤΗ/ΤΡΙΑΣ:** .....

**MEΡΟΣ Α**  
**Question 1-(a)**

## Income Statement

[illegible]



**Statement of Financial Position.**

[illegible]

**MEΡΟΣ Α'**  
**Question 2**

**Journal**.....

[illegible]

**ΜΕΡΟΣ Α'**  
**Question 3**

[illegible]

**ΜΕΡΟΣ Β´**  
**Question 1-(a,b)**

Date	Particulars	Amount €	Date	Particulars	Amount €

Date	Particulars	Amount €	Date	Particulars	Amount €

**Statement of Financial Position (extract).....**

	€	€



ΜΕΡΟΣ Β´  
Question 2-(a)

.....					
Date	Particulars	Amount €	Date	Particulars	Amount €

.....					
Date	Particulars	Amount €	Date	Particulars	Amount €

.....					
Date	Particulars	Amount €	Date	Particulars	Amount €



## ΜΕΡΟΣ Β΄

**Question 2-(b, workings)**

**Statement of Financial Position (extract).....**

[illegible]

**Workings:**

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ΜΕΡΟΣ Β´  
Question 3-(a, b)

Three-Column Cash Book

Date	Particulars	Discount ..... €	Cash €	Bank €	Date	Particulars	Discount ..... €	Cash €	Bank €



**ΜΕΡΟΣ Β΄**  
**Question 3-(c)**

Date	Particulars	Amount €	Date	Particulars	Amount €

Date	Particulars	Amount €	Date	Particulars	Amount €





[illegible]