

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΠΟΛΙΤΙΣΜΟΥ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΓΕΝΙΚΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΔΕΙΓΜΑΤΙΚΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΤΕΤΡΑΜΗΝΩΝ
ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ
ΤΑΞΗ: Β΄ ΛΥΚΕΙΟΥ

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90΄ λεπτά

ΤΟ ΔΕΙΓΜΑΤΙΚΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ
ΑΠΟ ΠΕΝΤΕ (5) ΣΕΛΙΔΕΣ

ΟΔΗΓΙΕΣ

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 μην γράψετε πουθενά στις απαντήσεις σας το όνομά σας.
5. Να απαντήσετε στο τετράδιό σας σε όλα τα θέματα **μόνο με μπλε ή μόνο με μαύρη πένα ανεξίτηλης μελάνης**. Μολύβι επιτρέπεται μόνο για διαγράμματα.
6. Απαγορεύεται η χρήση διορθωτικού υγρού και διορθωτικής ταινίας.
7. Επιτρέπεται η χρήση μη προγραμματιζόμενης υπολογιστικής μηχανής.

QUESTION A

Exercise 1

C. Christopherson prepares Financial Statements at 31 December. The Trial Balance at 31 December 2019 is given below:

TRIAL BALANCE AS AT 31 DECEMBER 2019

	DR	CR
	€	€
Sales		500.000
Purchases	355.000	
Carriage Inwards	850	
Irrecoverable Debts	16.050	
Rent Income		52.000
Salaries	50.600	
Carriage Outwards	3.150	
Office expenses	5.150	
Repair expenses	2.250	
Premises (Cost)	500.000	
Accumulated depreciation of Premises		100.000
Motor Vehicles (Cost)	100.000	
Accumulated depreciation of Motor Vehicles		19.100
Inventory as at January 2019	22.060	
Trade receivables	16.000	
Trade payables		9.000
Cash	2.000	
Bank	8.010	
Capital		289.000
Drawings	11.000	
Allowance for trade receivables		520
Long term loan		125.000
Loan Interest	2.500	
	1.094.620	1,094.620

Additional Information:

- i. Inventory at 31 December 2019 was €32.000.
- ii. The rental income is €48.000 per year.
- iii. The allowances on trade receivables were at the rate of 4%.
- iv. Office expenses €200 were outstanding.
- v. Depreciation was calculated as follows:
 - a. Premises – 5% per annum using the straight-line method.
 - b. Motor Vehicles – 20% per annum using the reducing balance method.

REQUIRED:

- a) Prepare the Statement of Profit or Loss for the year ended 31 December 2019
(Marks 22)
- b) Prepare the Statement of Financial Position at 31 December 2019 **(Marks 20)**
- c) Prepare the account of Allowances of trade receivables for the year ended 31 December 2019
(Marks 5)

Exercise 2

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

- i. A trader owes a month's rent at the end of his financial year. He adds this amount to the rent actually paid during the year to obtain the total rent expense for the year. Which accounting concept is he applying?
 - a. **accruals/matching**
 - b. business entity
 - c. consistency
 - d. going concern

(Mark 1)
- ii. Which accounting concept is being applied when a business uses the same method of depreciation each year?
 - a. business entity
 - b. **consistency**
 - c. money measurement
 - d. prudence

(Mark 1)
- iii. Which accounting concept is described in the statement 'the business will continue in existence for the foreseeable future'?
 - a. business entity
 - b. consistency
 - c. **going concern**
 - d. prudence

(Mark 1)

(Total Marks 50)

QUESTION B

Exercise 1

You are given the following information:

Account	Amount paid for the year 2019 €	Amount prepaid on 31 December 2019 €	Amount due on 31 December 2019 €
Wages and Salaries	11.100	Wages 520	Salaries 800

Account	Amount received for the year 2019 €	Amount received in advance on 31 December 2019 €	Amount due on 31 December 2019 €
Commission Received	15.600	1.400	----

Required:

Prepare the following:

- Wages and Salaries Account
- Commission Received Account
- The Statement of Financial Position (extract) as at 31 December 2019.

(Marks 15)

Exercise 2

Claudia Moira incurred the following expenditure during January 2020:

- Purchase of a new Machinery
- Carriage paid to bring the new Machinery in (1) above to the works
- Paid Lighting and heating expenses
- Paid for building redecoration
- Paid Salaries and wages for the year

Required:

State whether each of the items listed above are capital or revenue expenditure.

(Marks 5)

Exercise 3

Alpha Company started business on 1 January 2018 with the financial year ends on 31 December. The following were purchases of Non-Current Assets for 2018 and 2019 ended 31 December:

Date of Purchase	Non-Current Assets	Cost
1 March 2018	Motor Van on credit from Company X	30.000
30 September 2018	Motor Van by cheque	12.000
1 January 2018	Machinery by cash	6.000
1 January 2019	Machinery on credit from Company Z	8.000

Company's depreciation policy is as follows:

- Motor Van at the rate of 30% per annum on the straight line method for each month of ownership
- Machinery at the rate of 15% per annum on the reducing balance method each year

Required:

Prepare the following accounts for the years 2018 and 2019:

- Motor Van
- Accumulated depreciation of Motor Van
- Machinery
- Accumulated depreciation of Machinery

Show all your workings

(Marks 30)

(Total Marks 50)

GRAND TOTAL MARKS 100

THE END