

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ ΚΑΙ ΠΟΛΙΤΙΣΜΟΥ  
ΔΙΕΥΘΥΝΣΗ ΑΝΩΤΕΡΗΣ ΚΑΙ ΑΝΩΤΑΤΗΣ ΕΚΠΑΙΔΕΥΣΗΣ  
ΥΠΗΡΕΣΙΑ ΕΞΕΤΑΣΕΩΝ

**ΓΡΑΠΤΗ ΕΞΕΤΑΣΗ ΓΙΑ ΠΛΗΡΩΣΗ ΚΕΝΩΝ ΘΕΣΕΩΝ ΓΡΑΦΕΩΝ  
ΣΤΗ ΣΥΝΕΡΓΑΤΙΚΗ ΠΙΣΤΩΤΙΚΗ ΕΤΑΙΡΕΙΑ ΚΑΪΜΑΚΛΙΟΥ**

**Θέμα:** Ειδικό (Λογιστική – Elementary)

**Ημερομηνία:** 26 Φεβρουαρίου 2011

**Διάρκεια:** 1 ώρα και 30 λεπτά

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| <p><b>1. ΤΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΤΕΣΣΕΡΙΣ (4) ΣΕΛΙΔΕΣ</b><br/><b>2. ALL ANSWERS MUST BE WRITTEN IN THE ANSWER BOOK</b></p> |
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**INSTRUCTIONS TO CANDIDATES:**

- a) Answer all three questions.
- b) Your answers should be written in blue biro. Do not use pencil red or green biro.
- c) Calculators may be used provided that are not programmable and give no print out.
- d) Marks may be lost by lack of neatness.
- e) Working are essential and should be shown on the script.

## **QUESTION A**

The following Trial Balance was extracted from the books of K. Potamitis at 31 December 2010 after the preparation of the Trading Account:

	<b>DR</b>	<b>CR</b>
	€	€
Commission		3.800
Furniture and Fittings (at cost)	80.000	
Delivery Vans (at cost)	58.000	
Stock 31.12.2010	165.000	
Debtors – Creditors	55.900	76.200
Cash at Bank	78.000	
Capital		300.000
Salaries and Wages	48.000	
Gross Profit		174.900
Lighting and Heating	25.000	
Drawings	36.000	
General Expenses	37.000	
Rent and Rates	19.500	
Provision for Bad Debts		3.200
Discounts Allowed – Discounts Received	4.500	6.800
Provision for Depreciation:		
Furniture and Fittings		28.000
Delivery Vans		14.000
	<b>606.900</b>	<b>606.900</b>

### **Notes:**

1. Rent accrued at 31 December 2010 amounted to €1.500.
2. Wages prepaid at 31 December 2010 amounted to €500.
3. An amount of €900 included in Debtors figure is to be written off as bad.
4. €400 of Commission was received in advance.
5. The Provision for Bad Debts is to be adjusted to 5% of Debtors.
6. Furniture and Fittings are depreciated at 10% per annum on book value.
7. Delivery Vans are depreciated at 15% per annum on cost.

### **REQUIRED:-**

- (a) The Profit & Loss Account of K. Potamitis for the year ended 31 December 2010. **(18 Marks)**
- (b) The Balance Sheet of K. Potamitis as at 31 December 2010. **(20 Marks)**  
**(Total: 38 Marks)**

## **QUESTION B**

The Trial Balance of A. Mavros, a sole trader, prepared on 31 December, 2010, did not agree and the difference was entered in a Suspense Account. The errors responsible for the difference were:

- (a) The Discounts Allowed total in the Cash Book €145 was posted to the ledger as Discounts Received.
- (b) An amount of €420 received from debtor S. Savva, was correctly entered in the Cash Book but no other entry was made in the ledger.
- (c) Rent prepaid on 31 December, 2010, €400 although correctly credited as balance carried down in the Rent A/c, the amount was brought down as credit balance in that account in error.
- (d) Goods of €190 were returned by debtor B. Panagopoulos but were entered in the Purchases Returns Book in error. The amount was correctly posted to the account of B. Panagopoulos.
- (e) Furniture sold for €300 had been credited to Sales A/c.

### **Required:-**

- (i) The Journal entries necessary to correct the above errors. **(16 Marks)**
- (ii) The Suspense Account to bring out the original difference. **(9 Marks)**

**NOTE:** Narrations are not required.

**(Total: 25 Marks)**

### **QUESTION C**

The Cash Book of A. Antoniadis had the following balances on 1 January 2011: Cash in Hand €450, Cash at Bank €25.300. The following transactions took place during January 2011:

January	3	Received a cheque for €1.680 from A. Mavridis in full settlement of his account of €1.730.
"	9	Paid to G. Georgiou by cheque €820, being in full settlement of a debt of €850.
"	12	Drew cash from bank €700 for office use.
"	15	Paid the office rent €600 in cash.
"	17	Sold goods for €1.700 in cash.
"	20	Bought a second hand delivery van for €7.500 by cheque.
"	24	Drew €500 cash for self.
"	26	Received from D. Demou cash amounting to €1.020 in full settlement of a debt of €1.200.
"	29	Paid all his cash and cheques (except €800) in to bank.
"	30	Issued a cheque for €675 in favour of P. Panayidis being in full settlement of a debt of €700.

#### **Required:-**

- (i) Draw up the three-column Cash Book for the month of January 2011 carrying down the balances for Cash in Hand and Cash at Bank. **(31 Marks)**
- (ii) Transfer the discounts to the proper ledger accounts. **(6 Marks)**

**(Total: 37 Marks)**

**Grand Total: 100 Marks)**

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