

ΛΟΓΙΣΤΙΚΗ Γ' ΛΥΚΕΙΟΥ

ΚΕΦΑΛΑΙΟ 5

ΜΕΤΟΧΙΚΕΣ ΕΤΑΙΡΕΙΕΣ ΠΕΡΙΟΡΙΣΜΕΝΗΣ ΕΥΘΥΝΗΣ-

Παρουσίαση Οικονομικών Καταστάσεων

LIMITED COMPANIES

Presentation of Financial Statements

Παρουσίαση Οικονομικών Καταστάσεων

- Οι Δημόσιες Μετοχικές Εταιρείες είναι υποχρεωμένες να δημοσιοποιούν τις οικονομικές τους καταστάσεις. Αυτό γίνεται με βάση το Λογιστικό Πρότυπο 1 (IAS 1) με συγκεκριμένη απλή και κατανοητή μορφή(format), ώστε να διευκολύνει τους χρήστες των οικονομικών καταστάσεων να βρουν τις πληροφορίες που τους ενδιαφέρουν και να συγκρίνουν τα αποτελέσματα με αυτά άλλων εταιρειών.
- **Statement of Profit or Loss** (SOPL)
- **Statement of Financial Position** (SOFP)
- **Statement of Changes in Equity** (SOCE)
- **Statement of Cash Flows** (C/F)
-

Διαχωρισμός Εξόδων

Cost of sales	Distribution costs	Administrative expenses
<p>Opening inventory</p> <p>Purchases*</p> <p>Plus: carriage inwards</p> <p>Less: closing inventory</p>	<p>Expenses relating to <u>selling or delivering products or services</u>:</p> <ul style="list-style-type: none"> ✓ Wages of marketing and distribution staff ✓ Warehouse wages ✓ Warehouse depreciation ✓ Sales commission ✓ Expenses and depreciation of motor vehicles used for distribution and any loss on disposal ✓ Marketing costs, such as advertising and promotion 	<p><u>All other expenses</u> not classified as cost of sales or distribution costs:</p> <ul style="list-style-type: none"> ✓ Administration salaries ✓ Directors remuneration ✓ Auditors remuneration ✓ Depreciation of non-current assets used in the administration ✓ Cash discounts allowed to customers ✓ Irrecoverable debts
<p>* <i>In the case of a manufacturing company the production cost is used</i></p>		

INCOME STATEMENT FOR INTERNAL USE

Proton Ltd Income Statement for the year ended 30 April 2016			
	€	€	€
Revenue(Sales)			756.000
<u>Cost of sales</u>			
Inventory at 1 May 2016		32.000	
Purchases		446.000	
		478.000	
Inventory at 30 April 2016		(54.000)	(424.000)
Gross Profit			332.000
<u>Less Expenses:</u>			
Sales staff and Commissions	83.000		
Carriage Outwards	24.000		
Administrative Salaries	57.000		
General Expenses	45.000		
<u>Depreciation:</u> Office Premises	12.000		
Office Machinery	7.000		
Warehouse	4.000		
Delivery Vehicles	15.000		(247.000)
Profit from Operations			85.000
Finance Cost			(10.000)
Profit before Taxation			75.000
Taxation			(25.000)
Net Profit			50.000
Workings :			
Finance cost : Debenture interest 100.000x10% =10000(paid 5.000+due 5.000)			

Proton Ltd
Income Statement for the year ended 30 April 2016
(In line with IAS 1)

	€
Revenue	756.000
Cost of sales	(424.000)
Gross profit	332.000
Other income	-
Distribution expenses	(126.000)
Administrative expenses	(121.000)
Profit from operations	85.000
Finance costs	(10.000)
Profit before tax	75.000
	(25.000)
	50.000

Cost of sales	Distribution costs	Administrative expenses
Opening inventory 32.000	Sales staff salaries and	Administrative salaries 57.000
Purchases* 446.000	commissions 83.000	General expenses 45.000
478.000	Carriage out 24.000	Depreciation:
Less: closing invent. 54.000)	Depreciation:	Office premises 12.000
424.000	Delivery vehicles 15.000	Office machinery 7.000
	Warehouse 4.000	<u>121.000</u>
	126.000	

