

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΕΣ ΤΕΛΙΚΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΓΡΑΠΤΕΣ ΕΞΕΤΑΣΕΙΣ 2025-2026
Α΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ
ΟΙΚΟΝΟΜΙΚΗΣ ΕΜΠΟΡΙΚΗΣ ΣΧΟΛΗΣ (ΟΕΣ) ΜΙΤΣΗ

ΗΜΕΡΟΜΗΝΙΑ: 22 Μαΐου 2026

ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ ΟΕΣ ΜΙΤΣΗ (ΟΜΠ3)

Α΄ ΣΕΙΡΑ

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Α025Μ

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 ΛΕΠΤΑ

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΠΕΝΤΕ (5) ΣΕΛΙΔΕΣ

ΟΔΗΓΙΕΣ (για τους εξεταζόμενους)

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 μη γράψετε πουθενά στις απαντήσεις σας **το όνομά σας**.
5. Να απαντήσετε στο τετράδιό σας σε όλα τα θέματα **μόνο με μπλε πένα ανεξίτηλης μελάνης**. Μολύβι επιτρέπεται, μόνο αν το ζητάει η εκφώνηση και μόνο για πίνακες, διαγράμματα κ.λπ.
6. Απαγορεύεται η χρήση διορθωτικού υγρού ή διορθωτικής ταινίας.
7. Επιτρέπεται η χρήση μη προγραμματιζόμενης υπολογιστικής μηχανής που φέρει τη σφραγίδα του σχολείου.
8. Στη λύση των ασκήσεων να φαίνεται όλη η αναγκαία εργασία.

ΣΑΣ ΕΥΧΟΜΑΣΤΕ ΚΑΘΕ ΕΠΙΤΥΧΙΑ

Question 1

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

- i. Which of the following represents correctly the accounting equation?**
- a. Assets = Liabilities – Capital
 - b. Assets = Capital + Liabilities
 - c. Capital = Assets + Liabilities
 - d. Liabilities = Assets + Capital
- ii. Which of the following is not included in the Cost of Sales?**
- a. Purchases
 - b. Purchases returns
 - c. Carriage outwards
 - d. Carriage inwards
- iii. Which of the following accounting concepts is applied when creating an allowance for receivables?**
- a. Consistency
 - b. Prudence
 - c. Going Concern
 - d. Materiality
- iv. Which of the following is not one of the fundamental principles of the Code of Conduct for accounting professionals?**
- a. Revenue recognition
 - b. Confidentiality
 - c. Objectivity
 - d. Integrity

(Marks 10)

Question 2

Να χαρακτηρίσετε το περιεχόμενο των πιο κάτω προτάσεων ως **Ορθό** ή **Λάθος**. Να σημειώσετε στο τετράδιο των απαντήσεών σας το κάθε γράμμα με τον αντίστοιχο χαρακτηρισμό (π.χ. **a – Ορθό** ή **a – Λάθος** κ.λπ.).

- a. In the double-entry system every transaction affects only one account.
- b. Repainting the company's building at a cost of €1.000 should be treated as capital expenditure.
- c. Expenses are always debited because they decrease profit and, as a result, capital.
- d. Bank overdraft is a current liability.

(Marks 6)

Question 3

The following information is given for the business of M. Efstathiou:

2025	Transactions
May 2	Started in business with €90.000 in bank.
May 5	Paid rent on premises €2.000 by cheque.
June 13	Bought goods €12.000, on credit, from N. Landa.
July 14	Sold goods €10.000 to P. Pavlou, on credit.
September 8	M. Efstathiou brought into the business his private car, valued €25.000.
December 5	P. Pavlou paid €3.500 by cheque.

Required:

Enter the above transactions in the ledger accounts of M. Efstathiou, balance the accounts off (showing the transfer to Profit or Loss account) as at 31 December 2025 and bring down any balances at 1 January 2026.

Note: You may use the accounts given in the last pages of your answer book.

(Marks 17)

Question 4

The following information was extracted from the books of N. Anastopoulos, a sole trader:

Trial Balance as at 31 December 2025

	Debit €	Credit €
Purchases	111.725	
Purchases returns		2.000
Interest expense	4.000	
Inventory on 1 January 2025	102.000	
Allowance for receivables		1.000
Commission income		3.000
Sales		255.000
Rent	5.000	
Wages and salaries	29.500	
Irrecoverable debts	2.700	
Carriage inwards	1.000	
Equipment at cost	70.000	
Accumulated depreciation on equipment		17.000
Motor vehicles at cost	85.000	
Accumulated depreciation on motor vehicles		36.000
Trade receivables	10.000	
Bank	81.000	
Bank loan (repayable in 2028)		42.800
Capital on 1 January 2025		139.825
Drawings	20.900	
Trade payables		26.200
	522.825	522.825

Additional information as at 31 December 2025:

1. Inventory was valued at €25.000.
2. Rent is €6.000 per year.
3. Commission income accrued €1.000.
4. Allowance for receivables to be 8% of trade receivables.
5. Depreciation is calculated as follows:
 - Equipment – 10% per annum using the straight-line method
 - Motor vehicles – 25% per annum using the reducing balance method.

Required:

Prepare the:

a) Statement of Profit or Loss for the year ended 31 December 2025.

(Marks 19)

b) Statement of Financial Position as at 31 December 2025.

(Marks 17)

Show all your workings.

Question 5

On 31 December 2023, the motor vehicles account of SpeedLine Ltd showed a balance of €110.000. The accumulated depreciation on motor vehicles on the same date was €28.000.

During the next two years, the company made the following transactions:

- 1 January 2024: Purchased 2 motor vehicles costing €16.000 each and paid by cheque.
- 1 January 2025: Purchased 1 motor vehicle costing €25.000 and paid by cheque.

The company depreciates its motor vehicles using the Reducing Balance Method at a rate of 25% per annum.

Required:

Prepare the Accumulated depreciation on motor vehicles account, for the years ended 31 December 2024 and 2025.

Show all your workings.

(Marks 9)

Question 6

Johnathan Williams is a sole trader and has only one employee, David.

The payroll information for David for March 2026 is as follows:

Hours worked at a basic rate	120 hours
Hours worked at a time and a half	15 hours
Hours worked at double time	9 hours

The hourly rate is €32.

Required:

Calculate the gross salary of David, for the month of March 2026.

Show all your workings.

(Marks 5)

Question 7

Sotia Pericleous is a sole trader. The following balances appeared in her books on 1 September 2025:

	Dr	Cr
	€	€
Bank	3.150	
Cash	220	
Trade receivables: P. Georgiou	480	
A. Nikolaou	350	
Trade payables: K. Stavrou		620
M. Petrides		410

The following transactions occurred during September 2025:

Date	Details
Sep. 2	Received a cheque from P. Georgiou in full settlement of his account, after deducting a 5% cash discount. This cheque was deposited in the bank the following month.
Sep. 3	Cash sales €540, banked on the same day.
Sep. 5	Paid K. Stavrou by cheque the balance due, after deducting 10% discount.
Sep. 8	Withdrew €150 from bank for office cash.
Sep. 12	Paid rent by cheque €320.
Sep. 15	A. Nikolaou paid his account by cash, after deducting a €50 cash discount.
Sep. 22	Paid wages by cash €240.
Sep. 29	Paid M. Petridis by cash the full balance due, after deducting €60 cash discount.

Required:

Prepare the Three-Column Cash Book of Sotia Pericleous, for the month of September 2025. Balance the Cash Book on 30 September 2025 and bring the balances down on 1 October 2025.

Note: You may use the Cash Book given in the last pages of your answer book.

(Marks 17)

TOTAL MARKS 100

ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ