

**ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ  
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΕΚΠΑΙΔΕΥΣΗΣ**

**ΕΝΙΑΙΕΣ ΤΕΛΙΚΕΣ ΠΡΟΑΓΩΓΙΚΕΣ ΓΡΑΠΤΕΣ ΕΞΕΤΑΣΕΙΣ 2025-2026**

**Β΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ**

**ΗΜΕΡΟΜΗΝΙΑ: 20 Μαΐου 2026**

**ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ**

**Α΄ ΣΕΙΡΑ**

**ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Β025**

**ΠΡΟΤΕΙΝΟΜΕΝΕΣ ΛΥΣΕΙΣ**

**ΟΙ ΠΡΟΤΕΙΝΟΜΕΝΕΣ ΛΥΣΕΙΣ ΑΠΟΤΕΛΟΥΝΤΑΙ ΑΠΟ ΔΩΔΕΚΑ (12) ΣΕΛΙΔΕΣ**

### **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. Τα λειτουργικά έξοδα (Revenue expenditure):**

- a. αυξάνουν την αξία των πάγιων περιουσιακών στοιχείων (Non-Current Assets)
- b. εμφανίζονται στην Κατάσταση Χρηματοοικονομικής Θέσης (Statement of Financial Position)
- c. είναι επαναλαμβανόμενα και προσφέρουν βραχυπρόθεσμο όφελος στην επιχείρηση
- d. δεν επηρεάζουν το κέρδος της επιχείρησης

- ii.** Anna sold goods to Yiannis on credit. Yiannis was declared bankrupt and thus Anna should write off his debt as irrecoverable.

**The double entry to record the irrecoverable debt in Anna's accounts is:**

- a. debit the irrecoverable debts a/c and credit Yiannis a/c
- b. debit the irrecoverable debts a/c and credit the sales a/c
- c. debit Yiannis a/c and credit the irrecoverable debts a/c
- d. debit the bank a/c and credit the irrecoverable debts recovered a/c

**iii. Which of the following accounts are classified as Real Accounts (Πραγματικοί λογαριασμοί):**

- a. Furniture, Depreciation of delivery van and Inventory
- b. Commission income, Salaries and General Expenses
- c. Inventory, Salaries and Interest received
- d. Inventory, Furniture and Buildings

**Οι ερωτήσεις που ακολουθούν αφορούν το λογισμικό λογιστικής (Powersoft365):**

- iv. You are on the “Home” page of Powersoft365 and, you are asked to correct a Sales Invoice. Which field should you choose? (Βρίσκεστε στην «αρχική οθόνη» του λογισμικού και σας ζητείται να διορθώσετε ένα τιμολόγιο πωλήσεων. Τι θα επιλέξετε;)**

- a. Sales Invoice
- b. Customer Receipt
- c. Supplier Payment
- d. Nominal

- v. You are on the “Home” page of Powersoft365 and, you are asked to enter **Purchases Returns**. Which field should you choose? (Βρίσκεστε στην “αρχική οθόνη” του λογισμικού και σας ζητείται να εισάγετε επιστροφές αγορών. Τι θα επιλέξετε;)
- a. Customer Receipt
  - b. Purchase Invoice
  - c. Other Payment
  - d. Sales Invoice

**(Marks 10)**

**Answer 1**

- i. - c Κεφάλαιο 5 σελ. 73-74
- ii. - a Κεφάλαιο 7 σελ. 112-113
- iii. - d Κεφάλαιο 5 σελ. 76
- iv. - d Μέρος Α, σελίδες 61-65 – Λογισμικό Λογιστικής
- v. - b Μέρος Β, σελίδες 95-99 – Λογισμικό Λογιστικής

## **Question 2**

On 1 April 2026 Nicolina's Cash Book showed a debit bank balance of €2.600 and €900 cash in hand.

The following transactions took place in April **2026**:

<b>Date:</b>	<b>Transaction:</b>
<b>April 2</b>	Withdrew €2.000 from the bank for office use.
<b>April 3</b>	Paid wages by cash €2.800.
<b>April 8</b>	Cash Sales €6.100.
<b>April 14</b>	Nicolina took €500 cash for her own personal use.
<b>April 17</b>	Paid P. Panteli €1.800 by cheque, after deducting a 10% discount.
<b>April 21</b>	Bought goods and paid €5.400 by cheque.
<b>April 22</b>	Banked €4.000 cash.
<b>April 28</b>	Received a cheque from L. Lambrou who paid his balance due of €2.000, less 5% discount.

### **Required:**

Prepare the Three-Column Cash Book, carrying down the balances on 30 April 2026.

**(Marks 15)**

**Show all your workings.**

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

**Answer 2**

**Three Column Cash Book**

		D.A.	Cash	Bank			D.R.	Cash	Bank
2026		€	€	€	2026		€	€	€
Apr 1	Balance b/d		900	2.600	Apr 2	Cash (C)			2.000
Apr 2	Bank (C)		2.000		Apr 3	Wages		2.800	
Apr 8	Sales		6.100		Apr 14	Drawings		500	
Apr 22	Cash (C)			4.000	Apr 17	P. Panteli	200		1.800
Apr 28	L. Lambrou (2.000x5%)	100	1.900		Apr 21	Purchases			5.400
					Apr 22	Bank (C)		4.000	
Apr 30	Balance c/d			2.600	Apr 30	Balance c/d		3.600	
		100	10.900	9.200			200	10.900	9.200
		GL					GL		
May 1	Balance b/d		3.600		May 1	Balance b/d			2.600

**Working for 17 April:**

Amount paid	Discount Received
90%	10%
1.800	x;
$x = \frac{€1.800 \times 10}{90} = €200$	

OR

Amount paid	Total Amount due
90%	100%
1.800	x;
$x = \frac{€1.800 \times 100}{90} = €2.000$	
⇒ Discount Received: €2.000 - €1.800 = €200	

### **Question 3**

The following Trial Balance was extracted from the books of Sotiris Theodoulou, a sole trader:

#### **Trial balance as at 30 April 2026**

	<b>Debit (€)</b>	<b>Credit (€)</b>
Premises	78.450	
Furniture at cost	24.500	
Accumulated depreciation on furniture 1.5.2025		6.920
Equipment at cost	5.900	
Accumulated depreciation on equipment 1.5.2025		1.400
Inventory 1.5.2025	6.100	
Capital 1.5.2025		56.000
Sales revenue		78.400
Purchases	42.360	
Returns outwards		1.100
Carriage inwards	240	
Irrecoverable debts	890	
General expenses	8.380	
Salaries	9.300	
Bank		1.200
Commission income		3.540
Allowance for receivables 1.5.2025		150
Loan repayable in 2030		34.000
Trade payables		3.200
Trade receivables	8.100	
Drawings	670	
Interest paid	1.020	
	<b>185.910</b>	<b>185.910</b>

#### **Additional information at 30 April 2026:**

- Inventory was valued at €7.400
- General expenses prepaid €880
- Accrued salaries €1.500
- Commission income owing €400
- Allowance for receivables is calculated at 3% of trade receivables
- Depreciation is calculated on Furniture 10% using the straight-line method and, on Equipment 20% using the reducing balance method

#### **Required:**

Prepare for Sotiris Theodoulou the:

- a) Statement of Profit or Loss for the year ended 30 April 2026 **(Marks 22)**  
b) Statement of Financial Position as at 30 April 2026. **(Marks 20)**

**Show all your workings.**

**Answer 3**

**Sotiris Theodoulou**  
**Statement of Profit or Loss for the year ended 30 April 2026**

	€	€
Sales revenue		78.400
<b><u>Less Cost of Sales:</u></b>		
Opening inventory	6.100	
Purchases	42.360	
Less Returns outwards	(1.100)	
Add Carriage inwards	240	
	47.600	
Less Closing inventory	(7.400)	(40.200)
<b>GROSS PROFIT</b>		<b>38.200</b>
<b><u>Add other income:</u></b>		
Commission income (3.540+400)		3.940
<b><u>Less expenses:</u></b>		
General expenses (8.380-880)	7.500	
Salaries (9.300+1.500)	10.800	
Irrecoverable debts	890	
Interest paid	1.020	
Allowance for receivables [(8.100x3%)-150]	93	
Depreciation on Furniture (24.500x10%)	2.450	
Depreciation on Equipment [(5.900-1.400)x20%]	900	23.653
<b>NET PROFIT FOR THE YEAR</b>		<b>18.487</b>

**Sotiris Theodoulou**  
**Statement of Financial Position as at 30 April 2026**

ASSETS	€	€	€
<b>NON-CURRENT ASSETS</b>	<b>Cost</b>	<b>Acc. Depr.</b>	<b>Book value</b>
Premises	78.450	-	78.450
Furniture	24.500	(9.370)	15.130
Equipment	5.900	(2.300)	3.600
	<b>108.850</b>	<b>(11.670)</b>	<b>97.180</b>
<b>CURRENT ASSETS</b>			
Inventory		7.400	
Trade receivables	8.100		
Less allowance for receivables	(243)	7.857	
General expenses prepaid		880	
Commission income owing (or due/accrued)		400	16.537
<b>TOTAL ASSETS</b>			<b>113.717</b>
<b>CAPITAL AND LIABILITIES</b>			
<b>CAPITAL</b>		56.000	
Add net profit		18.487	
Less drawings		(670)	73.817
<b>NON-CURRENT LIABILITIES</b>			
Loan repayable in 2030			34.000
<b>CURRENT LIABILITIES</b>			
Trade payables		3.200	
Accrued salaries (or other payables)		1.500	
Bank overdraft		1.200	5.900
<b>TOTAL CAPITAL &amp; LIABILITIES</b>			<b>113.717</b>

#### **Question 4**

On 1 January 2025 the following balances appeared in Alexia Nikolaou's ledger:

Commission Income	€400 Dr
Salaries	€1.000 Dr

During the year ended 31 December 2025, the following transactions took place:

Salaries paid by cheque	€13.000
Commission received in cash	€3.100

Additional information:

- On 31 December 2025 there was commission received in advance €350
- The monthly payment for salaries amounted to €1.000

#### **Required:**

Prepare for the year ended 31 December 2025 the:

a) Salaries account

**(Marks 4)**

b) Commission income account

**(Marks 4)**

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

#### **Answer 4**

a)

#### **Salaries account**

<b>2025</b>		<b>€</b>	<b>2025</b>		<b>€</b>
Jan 1	Balance b/d	1.000	Dec 31	Profit or Loss ledger*	12.000
Jan-Dec	Bank	13.000	Dec 31	Balance c/d	2.000
		<b>14.000</b>			<b>14.000</b>
<b>2026</b>			<b>2026</b>		
Jan 1	Balance b/d	2.000			

b)

#### **Commission income account**

<b>2025</b>		<b>€</b>	<b>2025</b>		<b>€</b>
Jan 1	Balance b/d	400	Jan-Dec	Cash	3.100
Dec 31	Profit or Loss ledger*	2.350			
Dec 31	Balance c/d	350			
		<b>3.100</b>			<b>3.100</b>
<b>2026</b>			<b>2026</b>		
			Jan 1	Balance b/d	350

\*Profit or Loss or SOPL δεκτές απαντήσεις

### Question 5

On 31 March 2026, the Cash Book of Nicos Aresti showed a bank **overdraft** balance of €220. On that date, he received a Statement from his Bank, which showed a different balance.

A comparison of the two, revealed the following differences:

- A cheque paid to B. Panayiotou, a supplier, for €460 was recorded in the Cash Book but, did not appear in the bank statement.
- The transactions below appeared in the bank statement, but have not been recorded in the Cash Book yet:

Bank charges	€60
Credit transfer from A. Kostas, a trade receivable	€1.560

- A cheque received from M. Marcou, a trade receivable, for €310 did not appear in the bank statement.

### Required:

- Prepare the updated Cash Book using the information above. **(Marks 4)**
- Starting with the updated Cash Book balance, prepare the Bank Reconciliation Statement on 31 March 2026. **(Marks 4)**

### Answer 5

#### a) **Cash Book (bank columns only)**

2026		€	2026		€
Mar 31	A.Kostas (C/T)	1.560	Mar 31	Balance b/d	220
			Mar 31	Bank charges	60
			Mar 31	Balance c/d	1.280
		<b>1.560</b>			<b>1.560</b>
Apr 1	Balance b/d	1.280			

#### b)

<b>Bank Reconciliation Statement at 31 March 2026</b>	
	€
Debit Balance as per updated Cash Book	1.280
<b>Add Unpresented cheques</b>	
Cheque paid to B. Panayiotou	460
<b>Less Uncleared lodgments</b>	
Cheque received from M. Marcou	(310)
<b>Credit Balance as per Bank Statement</b>	<b>1.430</b>

### **Question 6**

On 1 January 2025 the Machinery Account in Eleni Omirou's books showed a balance of €100.000. On the same date the Accumulated Depreciation on Machinery Account had a balance of €47.000.

The following transactions regarding Eleni's Machinery took place during 2025:

<b>2025</b>	<b>Transaction:</b>
<b>1 April</b>	Eleni bought new machinery costing €20.000 and paid another €2.000 for installation
<b>31 August</b>	Eleni sold a machine for €12.000. This machine had been bought on 1 January 2023 at a cost of €30.000

All purchases and sales of machinery were **settled by cheque**.

The financial year of Eleni Omirou's business ends on 31 December each year. Depreciation on machinery is charged at 20% per annum on a straight-line basis, for each month of ownership, with no residual/scrap value.

### **Required:**

Prepare for the year ended 31 December 2025 the:

- a) Machinery account **(Marks 4)**
- b) Accumulated Depreciation on Machinery account **(Marks 6)**
- c) Machinery Disposal account **(Marks 4)**

**Show all your workings.**

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

## Answer 6

### Machinery account

2025		€	2025		€
Jan 1	Balance b/d	100.000	Aug 31	Disposal	30.000
Apr 1	Bank (20.000+2.000)	22.000	Dec 31	Balance c/d	92.000
		122.000			122.000
<b>2026</b>			<b>2026</b>		
Jan 1	Balance b/d	92.000			

### Accumulated depreciation on machinery account

2025		€	2025		€
Aug 31	Disposal (W2)	16.000	Jan 1	Balance b/d	47.000
Dec 31	Balance c/d	52.300	Dec 31	Profit or Loss ledg.* (W1)	21.300
		68.300			68.300
<b>2026</b>			<b>2026</b>		
			Jan 1	Balance b/d	52.300

\*Profit or Loss or SOPL δεκτές απαντήσεις

### Machinery Disposal account

2025		€	2025		€
Aug 31	Machinery	30.000	Aug 31	Accumulated Dep'n (W2)	16.000
			Aug 31	Bank	12.000
			Dec 31	Loss on disposal**	2.000
		30.000			30.000

\*\*SOPL or Profit or Loss ledger or Loss on sale of NCA/machinery δεκτές απαντήσεις

### Workings:

**(W1) Depreciation charge for the year 2025:**

$$(100.000 - 30.000) \times 20\% = 14.000$$

$$30.000 \times 20\% \times \frac{8}{12} = 4.000$$

$$(20.000 + 2.000) \times 20\% \times \frac{9}{12} = 3.300$$

€21.300

**(W2) Accumulated (total) depreciation on machinery sold (1 January 2023 – 31 August 2025)**  
= 12+12+8= 32 months

$$30.000 \times 20\% \times \frac{32}{12} = €16.000$$

**OR**

2023:  $30.000 \times 20\% = €6.000$

2024:  $30.000 \times 20\% = €6.000$

2025:  $30.000 \times 20\% \times \frac{8}{12} = €4.000$   
€16.000

### **Question 7**

Μία από τις βασικές λογιστικές αρχές είναι η αρχή της ομοιομορφίας ή συνέπειας. (*One of the accounting concepts/principles is the Consistency Principle.*)

a) Να εξηγήσετε τι προβλέπει η αρχή αυτή και για ποιο λόγο εφαρμόζεται. (*Explain what this principle provides and the reason for its application in the books.*)

**(Marks 2)**

b) Να αναφέρετε μία ακόμη λογιστική αρχή. (*State one other accounting principle.*)

**(Mark 1)**

### **Answer 7**

a) Σύμφωνα με αυτή την αρχή, όλες οι λογιστικές αρχές και πολιτικές που ακολουθούνται από μια επιχείρηση όταν ετοιμάζονται οι οικονομικές καταστάσεις, πρέπει να παραμένουν οι ίδιες κάθε χρόνο. Ο λόγος που εφαρμόζεται είναι για να είναι δυνατή η σύγκριση του τρέχοντος οικονομικού έτους με τα προηγούμενα χρόνια.

*(The accounting principles and policies applied by a business in the preparation of financial statements should remain consistent from year to year, so that comparisons can be made between the current financial year and the previous years.)*

b) Ένα από τα ακόλουθα:

- Αρχή της πραγματοποίησης (Realisation principle)
- Αρχή της δρώσας οικονομικής μονάδας ή Αρχή της συνεχούς δραστηριότητας (Going concern)
- Αρχή της συσχέτισης (Matching concept)
- Αρχή της σημαντικότητας (Materiality concept)
- Αρχή της συντηρητικότητας (Prudence concept)

**TOTAL MARKS 100**

**ΤΕΛΟΣ ΠΡΟΤΕΙΝΟΜΕΝΩΝ ΛΥΣΕΩΝ**