

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

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 λεπτά

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΠΕΝΤΕ (5) ΣΕΛΙΔΕΣ

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**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 για πίνακες.
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. 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;)
- Customer Receipt
  - Purchase Invoice
  - Other Payment
  - Sales Invoice

(Marks 10)

### 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:

Date:	Transaction:
April 2	Withdrew €2.000 from the bank for office use.
April 3	Paid wages by cash €2.800.
April 8	Cash Sales €6.100.
April 14	Nicolina took €500 cash for her own personal use.
April 17	Paid P. Panteli €1.800 by cheque, after deducting a 10% discount.
April 21	Bought goods and paid €5.400 by cheque.
April 22	Banked €4.000 cash.
April 28	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.

### **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.**

**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.

**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:**

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

### **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.

### **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)**

**TOTAL MARKS 100**

**ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ**