

ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΑΘΛΗΤΙΣΜΟΥ ΚΑΙ ΝΕΟΛΑΙΑΣ
ΔΙΕΥΘΥΝΣΗ ΜΕΣΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

ΕΝΙΑΙΕΣ ΤΕΛΙΚΕΣ ΑΠΟΛΥΤΗΡΙΕΣ ΓΡΑΠΤΕΣ ΕΞΕΤΑΣΕΙΣ 2025-2026

Γ΄ ΤΑΞΗΣ ΛΥΚΕΙΟΥ

ΗΜΕΡΟΜΗΝΙΑ: 21 Μαΐου 2026

ΕΞΕΤΑΖΟΜΕΝΟ ΜΑΘΗΜΑ: ΛΟΓΙΣΤΙΚΗ

Α΄ ΣΕΙΡΑ

ΚΩΔΙΚΟΣ ΜΑΘΗΜΑΤΟΣ: Γ025

ΣΥΝΟΛΙΚΗ ΔΙΑΡΚΕΙΑ ΓΡΑΠΤΗΣ ΕΞΕΤΑΣΗΣ: 90 λεπτά

ΤΟ ΕΞΕΤΑΣΤΙΚΟ ΔΟΚΙΜΙΟ ΑΠΟΤΕΛΕΙΤΑΙ ΑΠΟ ΕΠΤΑ (7) ΣΕΛΙΔΕΣ
ΚΑΙ ΣΥΝΟΔΕΥΕΤΑΙ ΑΠΟ ΤΥΠΟΛΟΓΙΟ ΜΙΑΣ (1) ΣΕΛΙΔΑΣ

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**.
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. A small café is considering purchasing a new commercial coffee machine.
The initial investment cost is €80.000.

The expected net cash inflows from the coffee machine are:

Year	Net Cash Flow (€)
1	18.000
2	22.000
3	25.000
4	30.000

What is the Payback period?

- a. 4 years
- b. 3 years 8 months
- c. 3 years 6 months
- d. 3 years 5 months

- ii. A company is evaluating a new project. The initial investment cost is €300.000.
The expected annual profits are:

Year 1 = €75.000 Year 2 = €85.000 Year 3 = €80.000 Year 4 = €60.000

What is the Average Rate of Return (ARR) for the project?

- a. 20%
- b. 25%
- c. 50%
- d. 100%

iii. The following information was extracted from the books of Company A for the year ended 31 December 2025:

	€		€
Revenue	80.000	Carriage outwards	4.000
Opening inventory	15.000	Purchases	63.000
Closing inventory	20.000	Carriage inwards	2.000
Sundry expenses	12.000	Non-current assets	300.000

What is the Mark up ratio?

- a. 25%
- b. 30%
- c. 33,33%
- d. 75%

iv. Company B provided the following information.

	€
Ordinary share capital €1 each	400.000
4% Irredeemable preference share capital €1 each	240.000
Reserves	270.000
10% Redeemable preference share capital	160.000
Profit from operations	216.000

What is the Return on Total Capital Employed (ROCE)?

- a. 32,23%
- b. 23,73%
- c. 18,69%
- d. 20,19%

(Marks 10)

Question 2

A company is considering investing in a new project. The initial investment cost is €60.000. The project is expected to generate annual net cash inflows of €24.000 for the next three years. The cost of capital for the company is 8%.

	Year 1	Year 2	Year 3
Discount factors – 8%	0,926	0,857	0,794

Required:

Calculate the Net Present Value (NPV) of the project.

(Marks 5)

Show all your workings.

Question 3

Orion Ltd started its first year of operations manufacturing wooden chairs. The following balances are available from the books on 31 December 2025:

	€
Purchases of raw materials	210.000
Purchase returns of raw materials	6.000
Manufacturing wages	180.000
Office salaries	220.000
Factory supervisor's salary	44.000
Accountant's salary	18.000
Rent and rates	40.000
Factory insurance	14.000
Factory fuel and power	52.000
Manufacturing royalties	12.000
Plant and machinery at cost	200.000
Office equipment at cost	60.000

Additional information on 31 December 2025:

- Inventory:
 - Raw materials €35.000
 - Work in progress €28.000
 - Finished goods €42.000
- Factory insurance prepaid amounted to €2.000.
- Factory supervisor's salary accrued amounted to €4.000.
- Rent and rates are to be apportioned:
 - 60% factory
 - 40% office
- 3/4 of manufacturing wages were direct and 1/4 was indirect.
- Depreciation for the year is as follows:
 - Plant and machinery €40.000
 - Office equipment €6.000

Required:

Prepare the manufacturing account for the year ended 31 December 2025.

(Marks 15)

Show all your workings.

Question 4

Marios prepared a trial balance on 31 December 2025 which failed to agree and the difference was entered into a suspense account. Subsequently the following errors were discovered:

- i. Drawings of €900 had been posted to the wages account.
- ii. Eleana, a credit customer of Marios, had returned goods costing €750 as damaged. No entries had been made in the books of account.
- iii. Commission income, €181, had been correctly entered in the cash book and had been debited to the commission income account.
- iv. An irrecoverable debt of €850 had been correctly recorded in the account of Georgia, a trade receivable, but no other entry had been made.
- v. A cheque €180 for insurance, had been correctly entered in the cash book but had been recorded as €108 in the insurance account.

Required:

- a) Prepare the journal entries to correct the errors **i to v**. Narratives are not required. **(Marks 10)**
- b) Prepare the suspense account showing the original difference in the trial balance. **(Marks 4)**
- c) State the type of error made in error **i** (να ονομάσετε το λάθος στη συναλλαγή **i**). **(Mark 1)**

Show all your workings.

Question 5

Maria owns a business producing and selling ice cream.

The following information is available for the year ended 31 December 2025:

- Material costs per ice cream €0,55
- Rent of factory €800 per month
- Depreciation on non-current assets €2.000 per year
- Direct labour in production was paid €0,60 per ice cream
- Power bill €1.200 a quarter (3-month period) plus €0,15 per ice cream
- Other fixed cost €3.600 per year
- Selling price of an ice cream €2,10
- Annual production and sales are 47 500 ice creams
- All production was sold.

Required:

Calculate for the year ended 31 December 2025 the:

- a) Number of ice creams to be sold to break even **(Marks 8)**
- b) Margin of safety in sales units **(Mark 1)**
- c) Profit for the year. **(Mark 1)**

Show all your workings.

Question 6

Omega Plc has provided the following Statements of Financial Position **extracts** for the last two years:

Statement of Financial Position (**extracts**) of Omega Plc as at 31 December

	2024	2025
	€	€
Non-current assets		
Property, plant and equipment at cost	250.000	320.000
Accumulated depreciation	(40.000)	(70.000)
Property, plant and equipment at net book value	210.000	250.000
Shares held in other companies	30.000	45.000
Equity		
Ordinary shares of €1 each	180.000	200.000
Retained earnings	20.000	35.000
Non-current liabilities		
8% Bank loan	25.000	60.000

Additional information on 31 December 2025:

- During the year, plant with a cost of €40.000 and accumulated depreciation of €25.000 was sold for €18.000.
- New property, plant and equipment was purchased and paid by cheque during the year.
- A purchase of shares in other companies took place during the year. No dividends were received from these shares.
- The 8% bank loan was increased during the year.
- A new issue of ordinary shares at par amounting to €20.000 took place.
- Dividends paid to ordinary shareholders amounted to €10.000.

Required:

Prepare for the year ended 31 December 2025 the:

- a) Property, plant and equipment account. **(Marks 4)**
- b) **Cash Flows from Investing Activities section** of the Statement of Cash Flows in accordance with IAS 7. **(Marks 4)**
- c) **Cash Flows from Financing Activities section** of the Statement of Cash Flows in accordance with IAS 7. **(Marks 4)**
Show all your workings.
- d) The «Cash Flow from Operating Activities» is the first section of the «Statement of Cash Flows». For each item listed below, write in your answer book whether it will be added, deducted or no effect in the preparation of this section.
Only one answer is correct (for example **i – add** or **i – deduct** or **i – no effect** etc).
 - i. Increase in inventory
 - ii. Depreciation expense
 - iii. Profit on disposal of non-current asset **(Marks 3)**

Question 7

The following balances were extracted from the books of Alpha Plc for the year ended 31 December 2025:

	€
5% Bank Loan	100.000
Trade receivables	86.000
Trade payables	120.000
Allowance for receivables on 1 January 2025	2.000
Revenue	860.000
Rent and rates	120.000
General administration expenses	18.420
General distribution costs	23.000
Salaries	84.000
Loan interest	5.000
Advertising expenses	18.000
Auditors' remuneration	3.000
Office fixtures and fittings at cost on 1 January 2025	80.000
Accumulated depreciation on office fixtures and fittings on 1 January 2025	16.000

Additional information on 31 December 2025:

- Cost of sales for the year was €420.000.
- The allowance for receivables is to be maintained at 3% of trade receivables.
- Four-fifths (4/5) of rent and rates relate to the marketing and sales department. The remaining amount relates to administration.
- Salaries include €21.000 related to general administration employees. The remaining amount relates to sales staff.
- Office fixtures and fittings are depreciated at 10% per annum on a straight-line basis.
- A provision of tax is to be calculated at 12,5% on profit before tax.

Required:

Prepare the Statement of Profit or Loss for the year ended 31 December 2025 in line with the International Accounting Standard 1 (IAS 1). **(Marks 20)**

Show all your workings.

Question 8

Delta Plc had the following balances at the start of the financial year on 1 January 2025:

	€
Ordinary shares of €2 each	600.000
General Reserve	40.000
Retained Earnings	70.000

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

- On June 30, an interim dividend of €30.000 was paid to ordinary shareholders.
- On September 1, a public issue of 200 000 ordinary shares was made at par. The issue was fully subscribed.
- On October 31, an amount of €10.000 was transferred to the general reserve.
- On December 31, the company issued 150.000 3% irredeemable preference shares of €1 each at par. The issue was fully subscribed.

All payments/receipts were through the bank.

Required:

- a) Show the journal entries to record the above transactions. **(Marks 8)**

Show all your workings.

- b) State two (2) privileges of preference shares in comparison to ordinary shares (Να αναφέρετε δύο (2) προνόμια των προνομιούχων μετοχών σε σύγκριση με τις κοινές μετοχές). **(Marks 2)**

TOTAL MARKS 100

ΤΕΛΟΣ ΕΞΕΤΑΣΤΙΚΟΥ ΔΟΚΙΜΙΟΥ

ΤΥΠΟΛΟΓΙΟ ΛΟΓΙΣΤΙΚΗΣ Γ΄ ΛΥΚΕΙΟΥ
ΛΟΓΙΣΤΙΚΟΙ ΑΡΙΘΜΟΔΕΙΚΤΕΣ (ACCOUNTING RATIOS)

1.	Δείκτες Απόδοσης (ή Κερδοφορίας) – Profitability Ratios
(i)	<p>Δείκτης Μεικτού Κέρδους προς Κόστος Πωλήσεων (Mark-up)</p> <p>Δείκτης Μεικτού Κέρδους προς Κόστος Πωλήσεων = $\frac{\text{Μεικτό Κέρδος}}{\text{Κόστος πωλήσεων}} \times 100 = \dots \%$</p> <p>Mark up = $\frac{\text{Gross Profit}}{\text{Cost of sales}} \times 100 = \dots \%$</p>
(ii)	<p>Δείκτης Μεικτού Περιθωρίου ή Μεικτού Κέρδους (Gross Profit Margin)</p> <p>Δείκτης Μεικτού Κέρδους = $\frac{\text{Μεικτό Κέρδος}}{\text{Πωλήσεις}} \times 100 = \dots \%$</p> <p>Gross Profit margin = $\frac{\text{Gross Profit}}{\text{Revenue}} \times 100 = \dots \%$</p>
(iii)	<p>Δείκτης Περιθωρίου Κέρδους ή Κέρδους προς πωλήσεις (Profit Margin)</p> <p>Δείκτης Περιθωρίου Κέρδους = $\frac{\text{Κέρδος έτους*}}{\text{Πωλήσεις}} \times 100 = \dots \%$</p> <p>* Κέρδος μετά από τόκους και φόρους</p> <p>Profit margin = $\frac{\text{Profit for the year*}}{\text{Revenue}} \times 100 = \dots \%$</p> <p>* Profit after interest & taxes</p>
(iv)	<p>Δείκτης Απόδοσης Απασχολούμενων - Επενδυμένων Κεφαλαίων (Return on Capital Employed - ROCE and Return on Equity - ROE)</p> <p>(a) Απόδοση Συνολικών Απασχολούμενων Κεφαλαίων = $\frac{\text{Κέρδος από δραστηριότητες*}}{\text{Σύνολο Απασχολούμενων Κεφαλαίων}} \times 100 = \dots \%$</p> <p>* Κέρδος πριν από τόκους & φόρους</p> <p>Return on Total Capital Employed (ROCE) = $\frac{\text{Profit from operations*}}{\text{Total Capital Employed}} \times 100 = \dots \%$</p> <p>* Profit before interest & taxes</p> <p>(b) Απόδοση Απασχολούμενων Ιδίων Κεφαλαίων = $\frac{\text{Κέρδος έτους**}}{\text{Ίδια Απασχολούμενα Κεφάλαια}} \times 100 = \dots \%$</p> <p>** Κέρδος μετά από τόκους & φόρους</p> <p>Return on Equity (ROE) or Return on Shareholders' Funds (ROSF) = $\frac{\text{Profit for the year**}}{\text{Equity}} \times 100 = \dots \%$</p> <p>** Profit after interest & taxes</p>
	<p>Σύνολο απασχολούμενων κεφαλαίων = Ίδια κεφάλαια + Μακροπρόθεσμες υποχρεώσεις</p> <p>Ίδια κεφάλαια = Κοινό μετοχικό Κεφάλαιο + Μη εξαγοράσιμες προνομιούχες μετοχές + Αποθεματικά</p> <p>Μακροπρόθεσμες υποχρεώσεις (Συνολικό μακροπρόθεσμο χρέος) = Μακροπρόθεσμο δάνεια + Εξαγοράσιμες προνομιούχες μετοχές + Ομόλογα + Άλλες μακροπρόθεσμες υποχρεώσεις</p> <p>(Εναλλακτικά: Σύνολο απασχολούμενων κεφαλαίων = Σύνολο ενεργητικού – Βραχυπρόθεσμες υποχρεώσεις)</p> <p>Total Capital Employed = Equity + Non-Current liabilities</p> <p>Equity = Ordinary share capital + Irredeemable preference share capital + Reserves</p> <p>Non-Current liabilities or Long-term debt = Long term loans + Redeemable preference shares + Debentures + Other Non-current liabilities</p> <p>(Alternative: Total Capital Employed = Total assets – Current liabilities)</p>