

# نموذج الإجابة

مملكة البحرين  
وزارة التربية والتعليم

إدارة الامتحانات - قسم الامتحانات المركزية

امتحان منتصف الفصل الدراسي الثاني للتعليم الثانوي للعام الدراسي 2018/2017م

المسار : توحيد المسارات

اسم المقرر: المحاسبة - 1

الزمن: ساعة واحدة

رمز المقرر: محا 111

اسم الطالب	
الرقم الأكاديمي	
الشعبة	
التوقيع	

رقم السؤال	الدرجة النهائية	درجة الطالب	الدرجة بالأحرف	توقيع المصحح
الأول	10			
الثاني	11			
الثالث	19			
المجموع	40			

توقيع مراجع الجمع	
الملاحظات إن وجدت	

توقيع المعلم الأول	
الملاحظات إن وجدت	

توقيع مدقق الدرجات	
الملاحظات إن وجدت	

**QUESTION ONE:**

A) Classify each of the following accounts in to Assets (A), Liabilities (L), Owner's Equity (OE), Revenues (R), and Expenses (E).

Account	Classification	Account	Classification
Equipment	A ✓	Drawings	OE ✓
Salaries	E ✓	Account receivable	A ✓
Fees earned	R ✓	Loan	L ✓

10

6×0.5

3

B) Determine the normal balance (Debit/Credit) of the following accounts:

Account	Normal Balance	Account	Normal Balance
Rent expense	Dr ✓	Premises	Dr ✓
Truck	Dr ✓	Account payable	Cr ✓
Service revenue	Cr ✓	Capital	Cr ✓

6×0.5

3

C) Compute the missing figure using the Accounting Equation:

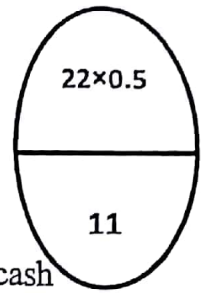
Assets		=	Liabilities + Owner's Equity	
Cash	Land	=	Account payable	Capital
40,000	<u>55,000</u> ✓	=	30,000	65,000
27,300	53,700	=	<u>4,600</u> ✓	76,400
<u>14,000</u> ✓	49,800	=	18,500	45,300
38,400	52,600	=	22,800	<u>68,200</u> ✓

4×1

4

**QUESTION TWO:**

Show the effects of the following transactions on the **Basic Accounting Equation** using the table below:



- 1) Invested BD60,000 cash in the business.
- 2) Bought equipment on account BD9,000 from Sara Co.
- 3) Provided service to customer Naser BD2,600 – received BD1,000 cash and the balance on credit.
- 4) Paid BD7,000 to Sara Co.
- 5) Received the amount due from customer Naser.
- 6) Paid BD300 for utilities expense.
- 7) Withdraw cash BD800 for personal use.

No.	Assets			=	Liabilities + Owner's Equity		Remarks
	Cash	Accounts Receivable	Equipment	=	Accounts Payable	Capital	
1	✓ +60,000			=		✓ +60,000	Investment ✓
2			✓ +9,000	=	✓ +9,000		
3	✓ +1,000	✓ +1,600		=		✓ +2,600	Service Revenue ✓
4	✓ -7,000			=	✓ -7,000		
5	✓ +1,600	✓ -1,600		=			
6	✓ -300			=		✓ -300	Utilities expense ✓
7	✓ -800			=		✓ -800	Drawing ✓
Bal.	54,500	0	9,000		2,000	61,500	
Total		✓ 63,500				✓ 63,500	

منرتب على عملية رقم 3



**QUESTION THREE:**

تعطي درجة الشرطة علي اسم الحساب والرقم معا اما إذا كتب الطالب اسم الحساب صحيح والرقم خطأ يحصل على نصف الدرجة

19×1

19

Complete the following journal entries of Dana Company for the month of April, 2017. (Use the explanation of each transaction).

**GENERAL JOURNAL**

Page No (12)

Date	Explanation	PR	Debit	Credit
April 1	Cash /		33,000	
	Equipment /		27,000	
	Capital /			60,000
	<b>Invested cash BD33,000 and equipment BD27,000 in the business.</b>			
April 5	Account Receivable (Samar) /		26,400	
	Sales /			26,400
	<b>Sold goods BD26,400 on credit to customer Samar.</b>			
April 10	Sales Return /		6,400	
	Account Receivable (Samar) /			6,400
	<b>Returned goods BD 6,400 credit from customer Samar.</b>			
April 14	Cash /		20,000	
	Account Receivable (Samar) /			20,000
	<b>Received BD20,000 from customer Samar.</b>			
April 18	Rent Expense /		9,000	
	Cash /			9,000
	<b>Paid rent expense BD9,000 cash.</b>			
April 22	Truck /		8,500	
	Cash /			3,300
	Account Payable (Salman Est) /			5,200
	<b>Purchased Truck BD8,500 from Salman Est. paid BD3,300 and the balance on credit.</b>			
April 27	Cash /		1,960	
	Credit Card Expense /		40	
	Sales /			2,000
	<b>Sold goods BD2,000 to customer Nada, who are using Visa Card. The charge of credit card is 2%.</b>			
April 29	Account Payable (Salman Est) /		1,700	
	Cash /			1,700
	<b>Paid BD1,700 to Salman Est..</b>			