

مملكة البحرين

وزارة التربية والتعليم

إدارة الامتحانات / قسم الامتحانات

النموذج الأول

امتحان منتصف الفصل الثاني للتعليم الثانوي للعام الدراسي ٢٠١٤/٢٠١٥م

المسار: توحيد المسارات

اسم المقرر: مبادئ المحاسبة

الزمن: ساعة واحدة

رمز المقرر: محا ١١١



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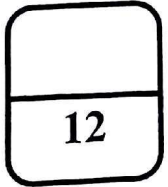
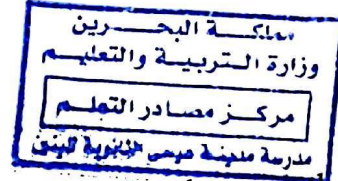
اسم الطالب	
الرقم الأكاديمي	
التوقيع	

رقم السؤال	الدرجة النهائية	درجة الطالب	الدرجة بالأحرف	توقيع المصحح
الأول	١٢			
الثاني	١٢			
الثالث	١٦			
المجموع	٤٠			
%٢٠	٢٠			

توقيع مراجع الجمع	
الملاحظات إن وجدت	

توقيع المعلم الأول	
الملاحظات إن وجدت	

توقيع مدقق الدرجات	
الملاحظات إن وجدت	



**QUESTION ONE:**

The followings are the transactions of Al-Huda copying service for the month of June 2014:

Date	Transactions
June 01	The owner invested BD68,000 cash in the business.
08	Paid rent expense BD1,200.
14	Received cash BD2,300 for performing service.
18	Bought land from Sara Co. BD4,000 on credit.
20	Purchased supplies for cash BD2,500.
23	Paid half of the balance due to Sara Co.
26	Performed service on account, BD1,800.
30	Used BD1,500 of the supplies.

**Required:**

Show the effect of the above transactions on the basic accounting equation:

Assets					=	Liabilities + Owner's Equity		Remarks
Date	Cash	Accounts Receivable	Supplies	Land		Accounts Payable	Capital	
June 01					=			
08					=			
14					=			
18					=			
20					=			
23					=			
26					=			
30					=			
Bal.					=			
					=			

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**QUESTION TWO:**

(A) Determine the debit and credit side for each account in the table:

No.	Accounts	Increase/Decrease	Debit/Credit
1	Capital	Decrease	
2	Drawings	Increase	
3	Land	Decrease	
4	Commission income	Increase	
5	Utilities expense	Decrease	

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(B) Classify each of the following accounts as assets, liabilities, and owners' equity by putting (✓) in the appropriate column:

No.	Accounts	Assets	Liabilities	Owners' Equity
1	Debtors			
2	Account payable			
3	Drawings			
4	Cash			
5	Service revenue			
6	Capital			
7	Salaries expense			
8	Equipment			

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(C) Find the missing figures:

Assets			=	Liabilities	+	Owners' Equity
Cash	+	Supplies	=	Accounts payable	+	Capital
	+	13,600	=	6,900	+	15,200
24,000	+	31,650	=	25,420	+	
16,400	+	31,700	=		+	25,400

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**QUESTION THREE:**

Complete the following entries in General Journal of Suad Est. following the explanation provided:

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**General Journal**

Date	Explanation	Debit (BD)	Credit (BD)
May 01	.....	.....	
	Equipment	23,000	
	.....		74,000
	Invested cash and Equipment in the business.		
09	.....	300	
	.....		300
	Issued check for advertising expense.		
15	.....	.....	
	.....		.....
	Sold goods on account to Hussain Co. BD2,600		
21	.....	430	
	.....		.....
	Goods returned by Hussain Co. for wrong quality.		
28	Cash	.....	
	.....	.....	
	.....		6,000
	Sold goods BD6,000 to Farah who used BBK visa card, the service charge is 4%		

**"End of Exam Question"**

**Good Luck**