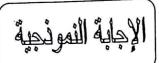
# مملكة البحرين وزارة التربية والتعليم إدارة الامتحانات / قسم الامتحانات



امتحان منتصف الفصل الدراسي الثاني للتعليم الثانوي للعام الدراسي ٢٠١٧/٢٠١٦م

المسار: توحيد المسارات

اسم المقرر: المحاسبة - ١

الزمن: ساعة واحدة

التموذج الأول

رمز المقرر: محا١١١

اسم الطالب
الرقم الأكاديمي
الشعبة
التوقيع

توقيع المصحح	الدرجة بالأحرف	درجة الطالب	ً الدرجة النهائية	رقم السؤال
			4	الأول
			13	الثاني
7 - 606-600			19	الثالث
			4	الرابع
	,			
			40	المجموع

توقيع مراجع الجمع
الملاحظات إن وجدت

·	توقيع المعلم الأول
	الملاحظات إن وجدت

توقيع مدقق الدرجات
الملاحظات إن وجدت

Question 1:

(4 Marks)

16×1/4

Complete the following table by classifying accounts Assets, Liabilities, Owner's Equity, Expenses, Drawing, Revenues and Debit or credit for Increase and Decrease Account.

Account	Account Classification	Increase side (+)	Decrease side (-)
Repair expense	Expense	Debit	Credit
Account receivable	Assets /	Debit /	Credit /
Misc. expense	Expense	Debit /	Credit /
Account payable	Liabilities /	Credit	Debit /
Capital	Owner's Equity /	Credit /	Debit /
Premises	Assets /	Debit /	Credit /
Fees Earned	Revenues /	Credit /	Debit

#### **Question Two:**

(13 Marks)

26×1/2

The following transaction for Eman Company during June,2016:

June, 1: Invested cash BD20000 in the business.

June, 5: Bought equipment on account BD8000 from Maha Est.

June, 8: Provided service to customer Ahmed for BD14000, received BD6000 cash and balance on credit.

June, 10: Received from customer Ahmed BD2600.

June, 13: Paid BD6000 to creditor Maha Est.

June, 15: Withdraw cash BD1200 for personal use.

#### Required:

Show the effects of the previous transaction on the Basic Accounting

Equation.

Date		Assets			Liabilities	Owner's	Remarks
	Cash	A/c's Receivable	Equipment	=		Equity	
June, 1	/+20000					/+20000	/investment
June, 5			/+8000		/+8000		
June, 8	/+6000	/+8000				/+14000	/Revenues
June, 10	/+2600	/-2600					
June, 13	/-6000				/-6000		
June, 15	/-1200					/-1200	/Drawing
Balance	//21400	/5400	/8000		/2000	/32800	
Total		//34800				//34800	

(19 Marks)

QUESTION Three: (19 Marks) Complete the following journal entries of Abdulla Company for the month of May, 2015. (Using the explanation of each transaction)

<u>.</u>	General Journal	,	Page No (	10.)
Date	Explanation	PR	Debit	Credit
May I	Cash / Supplies/		/45000 /5000	: 11.
	- Capital/			/50000
	Invested cash BD45000 and supplies BD5000			
	in the business.		(7 = 4/10	
4	]		/12400	42400
	Sales /			/12400
	Sold goods BD12400 on credit to customer Amal.			
9	Salaries Expenses /	*	/3800	
	Cash /			/3800
<u> </u>	Paid Salaries BD3800 cash.			
12		ં	/400	
	Account Receivable- Amal /			/400
	Returned goods BD400 credit from customer Amal.		$\mathbf{m}$	
15	Trucks / Cash /		/5400	/2500
	Account Payable- Osama /			/2900
12.	Purchased truck BD4500 from Osama Est. paid			
	cash BD 2500 and balance on credit.			
17	Cash /		/12000	
	Account Receivable- Amal/		- The Mark St. Pages Character A	/12000
	Received full amount due from customer Amal.			
18	Cash /		/2940	
•	Credit Card Expenses /		/60	
, ,	Sales /			/3000
	Sold goods BD3000 to customer Jassim, who			
	are using Visa Card. The charge of credit card			
	is 2%.			
. 25	Account Payable- Osama /		/1000	
	Cash /		*	/1000
	Paid BD1000 cash to Osama Est.			
	agent commence are constituted for the text of the property of the contract of			

### **QUESTION FOUR:**

(4 Marks)

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 $4 \times 1$ 

Choose the correct answer:

- 1- All of the following accounts are assets except:
  - (a) Truck
  - (b) Equipment
  - (c) Cash
  - →(d) Account Payable.
- 2- Performed services to customer on credit:
  - --- (a) Debit Account receivable and credit Revenues.
    - (b) Debit Account receivable and credit Capital.
    - (c) Debit Account Payable and credit Revenues.
    - (d) Debit Account receivable and Cash.
- 3- If the company has the following balances cash BD12000, suppliesBD3000, furniture BD5000 and account payable BD4000, then Owner's Equity =
  - $\rightarrow$  (a) BD16000
    - (b) BD20000
    - (c) BD15000
    - (d) BD24000
- 4- Notes Payable is classified as:
  - (a) Assets
  - → (b) Liabilities
    - (c) Owner's Equity
    - (d) Expenses

## END OF EXAM