

لاحظ أن إجابة الامتحان في ٣ صفحات

محا ١١١ المسار: (توحيد المسارات)

مملكة البحرين
وزارة التربية والتعليم
إدارة الامتحانات / قسم الامتحانات

الإجابة النموذجية

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

المسار: توحيد المسارات

اسم المقرر: المحاسبة - ١

الزمن: ساعة واحدة

النموذج الأول

رمز المقرر: محا ١١١

اسم الطالب
الرقم الأكاديمي
الشعبة
التوقيع

رقم السؤال	الدرجة النهائية	درجة الطالب	الدرجة بالأحرف	توقيع المصحح
الأول	4			
الثاني	13			
الثالث	19			
الرابع	4			
المجموع	40			

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 Equity	Remarks
	Cash	A/c's Receivable	Equipment				
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	

QUESTION Three:

(19 Marks)

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

General Journal

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Date	Explanation	PR	Debit	Credit
May 1	Cash / Supplies/ Capital/ Invested cash BD45000 and supplies BD5000 in the business.		/45000 /5000	/50000
4	Account Receivable- Amal / Sales / Sold goods BD12400 on credit to customer Amal.		/12400	/12400
9	Salaries Expenses / Cash / Paid Salaries BD3800 cash.		/3800	/3800
12	Sales Returns / Account Receivable- Amal / Returned goods BD400 credit from customer Amal.		/400	/400
15	Trucks / Cash / Account Payable- Osama / Purchased truck BD4500 from Osama Est. paid cash BD 2500 and balance on credit.		/5400	/2500 /2900
17	Cash / Account Receivable- Amal/ Received full amount due from customer Amal.		/12000	/12000
18	Cash / Credit Card Expenses / Sales / Sold goods BD3000 to customer Jassim, who are using Visa Card. The charge of credit card is 2%.		/2940 /60	/3000
25	Account Payable- Osama / Cash / Paid BD1000 cash to Osama Est.		/1000	/1000

QUESTION FOUR:

(4 Marks)

4 × 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, supplies BD3000, furniture BD5000 and account payable BD4000, then Owner's Equity =

- (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