

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 الثاني

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 ONE:

16×1/4

(4 Marks)

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 (-)
Cash	Assets	Debit	Credit
Notes Payable	/ Liabilities	/ Credit	/ Debit
Rent Revenues	/ Revenues	/ Credit	/ Debit
Drawings	/ Drawing	/ Debit	/ Credit
Machines	/ Assets	/ Debit	/ Credit
Loans	/ Liabilities	/ Credit	/ Debit
Building	/ Assets	/ Debit	/ Credit

QUESTION TWO:

(13 Marks)

26×1/2

The following are transactions for Ashraf Company during July,2016:

- 1- Invested cash BD62000 and SuppliesBD8000 in the business.
- 2- Purchased Supplies BD2000 on account from Essa Company.
- 3- Performed service BD18000 on account to customer Ahmed ESt.
- 4- Incurred advertising expenses BD700 on account.
- 5- Withdrew cash BD1300 for personal used.
- 6- Paid cash BD 1000 to creditor Essa Company.

Required:

Show the effect of each the previous transactions on the Basic Accounting Equation:

Trans No	Assets			=	Liabilities	Owner's Equity	Remarks
	Cash	A/c's Receivable	Supplies				
1	/+62000		/+8000			/+70000	/Investment
2			/+2000		/+2000		
3		/+18000				/+18000	/Revenues
4					/+700	/-700	/Adv. Exp
5	/-1300					/-1300	/Drawings
6	/-1000				/-1000		
Balance	/59700	/18000	/10000		/1700	/86000	
Total		//87700				//87700	

QUESTION THREE:

(19 Marks)

38×1/2

Complete the following journal entries of Abdulla Company for the month of March, 2016 (Using the explanation of each transaction).

General Journal

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Date	Explanation	PR	Debit	Credit
March 1	Cash / Capital / Invested cash BD75000 in the business		/ 75000	/ 75000
3	Account Receivable / Credit Card Expenses / Sales / Sold goods BD5000 to customer Amany, who are using American Express Card. The charge of credit card is 3%.		/ 4850 / 150	/ 5000
7	Supplies / Account Payable –Hend / Purchased supplies BD2000 from Hend Est on credit.		/ 2000	/ 2000
10	Account Receivable - Maher / Sales / Sold goods BD8600 on credit to customer Maher .		/ 8600	/ 8600
12	Sales Returns / Account Receivable -Maher/ Returned goods BD600 on credit from customer Maher.		/ 600	/ 600
16	Cash / Account Receivable-Maher / Received full amount due from customer Maher.		/ 8000	/ 8000
19	Repair Expenses / Cash / Paid cash BD800 for repair expenses		/ 800	/ 800
23	Account Payable -Hend / Cash / Paid BD500 cash to creditor Hend Est.		/ 500	/ 500

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QUESTION FOUR :

(4 Marks)

4×1

Choose the correct answer:

1- Furniture is classified as:

- (a) Assets
(b) Liabilities
(c) Owner's Equity
(d) Expenses

2- All the following are Debit Side Except:

- (a) Increase in assets
(b) Increase in drawings
→ (c) Increase in revenue
(d) Decrease in liabilities

3- If the Owner's Equity = BD80000 and Assets = BD110000, then Liabilities =

- (a) BD33000
(b) BD43000
→ (c) **BD30000**
(d) BD28000

4- Purchased lands on credit is recorded as:

- (a) Debit Lands and Credit Cash
(b) Debit Cash and Credit Lands
→ (c) **Debit Lands and Credit Accounts Payable**
(d) Debit Cash and Credit Accounts Payable

END OF EXAM