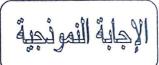
مملكة البحرين وزارة التربية والتعليم إدارة الامتحانات / قسم الامتحانات



امتحان منتصف القصل الدراسي الثاني للتعليم الثانوي للعام الدراسي ٢٠١٧/٢٠١٦

المسار: توحيد المسارات

اسم المقرر: المحاسبة - ١

الزمن: ساعة واحدة

النموذج الثاني

رمز المقرر: محا١١١

Maria Colf	اسم الطالب
	الرقم الأكاديه
	الشعبة
	التوقيع

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

	توقيع مراجع الجمع
	الملاحظات إن وجدت

توقيع المعلم الأول
الملاحظات إن وجدت

توقيع مدقق الدرجات
الملاحظات إن وجدت

Page 1

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	Increase	Decrease
	Classification	side (+)	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	Assets				Liabilities	Owner's	Remarks
No	Cash	A/c's Receivable	Supplies	=	2 0 0	Equity	
1	/+62000	- 1 2 2 2 2 2	/+8000			/+70000	/Investment
2	i te mai si kik	en en en en en en	/+2000		/+2000		
3	r en aj	/+18000	jn w ly San	Service Service		/+18000	/Revenues
4			- 13	i filologi el _i	/+700	/-700	/Adv. Exp
5	/-1300					/-1300	/Drawings
6	/-1000			9.5	/-1000		
Balance	/59700	/18000	/10000		/1700	/86000	
Total		//87700 //87700					

COMMERCIAL & UNIFIED TRACK

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).

Page 2

General Journal

Page No (10)

	General Journal		Tage No (
Date	Explanation	PR	Debit	Credit
March 1	Cash /		/ 75000	
	Capital /			/ 75000
	Invested cash BD75000 in the business			
3		g g commen	/ 4850	
	Credit Card Expenses /		/ 150	
	Sales /			/ 5000
	Sold goods BD5000 to customer Amany, who			
	are using American Express Card. The charge			
	of credit card is 3%.		· *	× .
7	Supplies /		/ 2000	
	Account Payable –Hend /			/ 2000
	Purchased supplies BD2000 from Hend Est	191	3	a a
10	on credit.		10.000	
10	Account Receivable - Maher /		/ 8600	10000
	Sales /	, w see je		/-8600
	Sold goods BD8600 on credit to customer Maher.			
12	Sales Returns /		1,600	
12	Account Receivable -Maher/		/ 600	1,600
	Returned goods BD600 on credit from			/ 600
	customer Maher.			
16	Cash /		/ 8000	
10	Account Receivable-Maher /		7 8000	/ 8000
	Received full amount due from customer			/ 8000
	Maher.			
19	Repair Expenses /		/ 800	-
19	Cash /		/ 800	/800
1	Paid cash BD800 for repair expenses			/ 800
22	Account Payable -Hend /		/500	-
23			/ 500	1500
Ι,	Cash /	=	- 10	/ 500
	Paid BD500 cash to creditor Hend Est.			<u> </u>
	Commbn	. •	,01	-

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
 - \rightarrow (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