

امتحان منتصف الفصل الدراسي الثاني للتعليم الثانوي للعام الدراسي 2017/2018م

المسار: توحيد المسارات

اسم المقرر: محاسبة - 3

الزمن: ساعة واحدة

النموذج الأول

رمز المقرر: محا213

اسم الطالب
الرقم الأكاديمي
الشعبة
التوقيع

رقم السؤال	الدرجة النهائية	درجة الطالب	الدرجة بالأحرف	توقيع المصحح
الأول	17			
الثاني	15			
الثالث	8			
المجموع	40			

توقيع مراجع الجمع
الملاحظات إن وجدت

توقيع المعلم الأول
الملاحظات إن وجدت

توقيع مدقق الدرجات
الملاحظات إن وجدت

The following trial balance of Noora Company for the period ended 31 August 2016:

**Noora company  
Trial Balance  
As at 31 August 2016**

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Account Title	Debit (BD)	Credit (BD)
Cash	120,000	
Account Receivable	32,000	
Equipment	7,500	
Machines	10,300	
Account Payable		20,500
Capital		110,000
Drawings	700	
Service revenue		28,700
Fees earned		13,000
Salaries Expense	1,200	
Electricity Expense	500	
<b>Total</b>	<b>172,200</b>	<b>172,200</b>

**Required:**

- 1- Prepare the Closing Entries at 31 August 2016.
- 2- Prepare the Post - Closing Trial Balance at 31 August 2016.

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تعطي درجة القيد على اسم الحساب والمبلغ معا. أما إذا كتب الطالب اسم الحساب صحيح والمبلغ خطأ تعطي نصف الدرجة فقط. يراعى الخطأ المترتب.

1. General Journal:

Date	Explanation	Debit	Credit
31 August, 2016	Service Revenue /	28,700	
	Fees Earned /	13,000	
	Income Summary AC /		41,700
	Income Summary AC //	1,700	
	Salaries Expense /		1,200
	Electricity Expense /		500
	Income Summary AC /	40,000	
	Capital /		40,000
	Capital /	700	
	Drawings //		700

Noora company

2. Post - Closing Trial Balance

As at 31 August 2016

Account Title	Debit (BD)	Credit (BD)
Cash /	120,000 /	
Account Receivable /	32,000 /	
Equipment /	7,500 /	
Machines /	10,300 /	
Account Payable /		20,500 /
Capital /		149,300 /
<b>Total</b>	<b>169,800/</b>	<b>169,800/</b>

**QUESTION TWO:**

The following information was extracted from the book of Jasim Est. for the month ended on March, 31, 2016:

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	<b>BD</b>
Balance per cash book	4,500
Balance per bank statement	4,000
Dividends received by the bank not entered in the business records	450
Deposit in transit	3,500
Outstanding checks	650
NSF checks from Marwa	150
Collection of notes receivable	2,050

**Required:**

- 1- Prepare the Bank Reconciliation Statement for the month ended March 31 2016.
- 2- Prepare the necessary Journal entries.

Jasim Est.  
**Bank Reconciliation statement /**  
**At 31 March 2016 /**

20 x 1/2

10

Balance per bank statement /	4,000 /	
Add: deposit in transit /	3,500 /	
		7,500
Less: outstanding checks /		(650) /
<b>Adjusted, corrected balance per bank /</b>		<b>6,850 /</b>
Balance per cash book /	4,500 /	
Add: dividends /	450 /	
Collection of Note receivable /	2050 /	
		7,000
Less: NSF check /		150 /
<b>Adjusted, corrected balance per cash book /</b>		<b>6,850 /</b>

تعطي درجة القيد على اسم الحساب والمبلغ معا. أما إذا كتب الطالب اسم الحساب صحيح والمبلغ خطأ تعطي نصف الدرجة فقط. يراعي الخطأ المترتب.

General Journal

Date	Explanation	Debit	Credit
31 March 2016	Cash /	2,500	
	Dividends Revenue (Received) /		450
	Notes Receivable /		2,050
	Account Receivable – Marwa /	150	
	Cash /		150

5 x 1

5

**QUESTION THREE:**

4x2

8

Choose the correct answer:

1. All the following are temporary account except:

- a) Revenue
- b) Expense
- c) **Capital //**
- d) Drawings

2. In closing entries, if the total expenses are greater than total revenue, the journal entry should be:

- a) Debit Income summary account, Credit Capital
- b) **Debit Capital, Credit Income summary account //**
- c) Debit Expense, Credit Capital
- d) Debit Income summary account, Credit Expenses

3. Unpresented checks are:

- a) **Outstanding checks //**
- b) NSF checks
- c) Cancelled checks
- d) Non of the above

4. In the bank reconciliation statement, Interest earned should be:

- a) Added to the bank statement
- b) **Added to the cash book //**
- c) Deducted from the bank statement
- d) Deducted from the cash book

**END OF EXAM**