



اسئلة سابقة

للوحدات الأخيرة في مقرر محا 111



محا 111

لا إله إلا الله محمد رسول الله

موقع المواد التجارية / مخلصات , نماذج امتحانات

تنويه مهم

بعض الأسئلة قد تكون مختلفة بين المقرر القديم والمقرر الجديد

للاطلاع والتدرب فقط

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((تذكر أن الكتاب المدرسي هو المرجع الأساسي))

QUESTION FOUR:

(6 Marks)

Khaled Cleaning Services Company accounting period ended 31st December 2015. The trial balance of 1st January 2015 shows the following balance for selected accounts:

Accounts	Amount (BD)
Prepaid Insurance	1200
Service Revenue	15000
Accounts Receivable	22000
Supplies	700
Wages Expense	3600

The following adjustments were appeared on 31st December, 2015.

- 1- Insurance expired, BD 600.
- 2- Completed cleaning services for Wedad Company for BD 850 and agreed to receive the amount later.
- 3- Supplies on hand, 200.
- 4- Accrued wages are 900.

Required: Journalize the following entries for the year ending 31st December 2015.

GENERAL JOURNAL

Date	Explanation	Debit (BD)	Credit (BD)
Dec. 31	Insurance expense	600	
	Prepaid Insurance		600
Dec. 31	Account Receivable – Wedad Co.	850	
	Service Revenue		850
Dec. 31	Supplies expense	500	
	Supplies		500
Dec. 31	Wages expense	900	
	Wages Payable		900

QUESTION SIX:

(14 Marks)

Complete the work sheet of Layla Company for the year ended 31st December, 2014, using the following adjusting entries:

GENERAL JOURNAL

Date	Explanation	Debit (BD)	Credit (BD)
Dec.31	Unearned Rent	700	
	Rent Revenue		700
Dec.31	Accrued Commission Income	1000	
	Commission Income		1000
Dec.31	Insurance Expense	600	
	Prepaid Insurance		600

Layla Company
Work SheetFor the year ended 31st December, 2014

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	90000				90000				90000	
Accounts Receivable	17000				17000				17000	
Opening Inventory	25000				25000		25000			
Machine	18000				18000				18000	
Buildings	80000				80000				80000	
Prepaid Insurance	2400			600	1800				1800	
Account payable		8000				8000				8000
Unearned Rent		3000	700			2300				2300
Capital		138400				138400				138400
Sales		100000				100000		100000		
Sales discount	3500				3500		3500			
Commission Income		7000		1000		8000		8000		
Drawings	1500				1500				1500	
Purchases	13000				13000		13000			
Salaries Expense	6000				6000		6000			
Total	256400	256400								
Ending Inventory								9000	9000	
Rent Revenue				700		700		700		
Accrued Comm. Income			1000		1000				1000	
Insurance expense			600		600		600			
Net Income							69600			69600
Total			2300	2300	257400	257400	117700	117700	218300	218300

End of Exam

QUESTION FIVE:

You are required to **prepare the adjusting entries** and **complete the following Work sheet** of Ebrahim Company for the period ended on Dec 31 2017.

Adjustments:

- 1) Unearned Rent Revenue for BD3,000 was performed.
- 2) Accrued (Not paid) wages for BD4,800.
- 3) Accrued Interest on notes receivable for BD1,700.

Notes: Using the information from the work sheet to prepare adjusting entries.

Date	Explanation	Debit	Credit
Dec 31 2017	Unearned Rent Revenue /	3,000	
	Rent Revenue /		3,000
Dec 31 2017	Wages Expense /	4,800	
	Accrued Wages (Payable) /		4,800
Dec 31 2017	Accrued Interest Revenue /	1,700	
	Interest Revenue /		1,700

Ebrahim Company /
Work Sheet

For the period ended on Dec 31 2017 /

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	19,800				19,800/				19,800/	
Account Receivable	7,500				7,500/				7,500/	
Notes Receivable	4,600				4,600/				4,600/	
Premises	135,000				135,000/				135,000/	
Machines	58,000				58,000/				58,000/	
Unearned Rent Revenues		12,400	3,000/			9,400/				9,400/
Capital		204,000				204,000/				204,000/
Drawings	3,300				3,300/				3,300/	
Services Revenues		16,000				16,000/		16,000/		
Interest Revenues		8,000		1,700/		9,700/		9,700/		
Rent Revenues		11,000		3,000/		14,000/		14,000/		
Wages Expenses	12,200		4,800/		17,000/		17,000/			
Advertising Expenses	9,500				9,500/		9,500/			
Telephone Expenses	1,500				1,500/		1,500/			
Total	251,400	251,400								
Wages Payable				4,800/		4,800/				4,800/
Accrued Interest Revenues			1,700/		1,700/				1,700/	
			9,500	9,500	257,900	257,900	28,000	39,700	229,900	218,200
Net Profit /							11,700			11,700
Grand Total							39,700	39,700	229,900	229,900

QUESTION FOUR:

The following adjustments for AL Islam Company on Dec 31 2017:

- 1- Supplies on hand for BD2,000.
- 2- Insurance was unexpired for BD1,100.
- 3- Accrued interest on notes payable was BD1,800.

$$6 \times 1 = 6$$

18

Required:

- a) Prepare the necessary adjusting entries by using the information in the following work sheet.

تعطي درجة القيد على صحة البيان والرقم معا

Date	Explanation	Debit	Credit
Dec 31 2017	Supplies Expenses (5,700 – 2,000) /	3,700	
	Supplies /		3,700
Dec 31 2017	Insurance Expenses (4,100 -1,100) /	3,000	
	Prepaid Insurance /		3,000
Dec 31 2017	Interest Expense /	1,800	
	Accrued Interest (Payable) /		1,800

- b) Enter the previous adjusting entries in the following work and complete the work sheet for AL Islam Company for the period ended on Dec 31 2017.

AL Islam Company /
Work Sheet

48 × 1/4 = 12

For the period ended on Dec 31 2017 /

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	13,200				13,200/				13,200/	
Supplies	5,700			3,700/	2,000/				2,000/	
Prepaid Insurance	4,100			3,000/	1,100/				1,100/	
Building	192,000				192,000/				192,000/	
Furniture	45,000				45,000/				45,000/	
Notes Payable		12,500				12,500/				12,500/
Unearned Rent Revenues		6,500				6,500/				6,500/
Capital		167,000				167,000/				167,000/
Drawings	6,000				6,000/				6,000/	
Services Revenues		87,000				87,000/		87,000/		
Fees Earned		13,000				13,000/		13,000/		
Salaries Expenses	7,000				7,000/		7,000/			
Supplies Expenses	8,000		3,700/		11,700/		11,700/			
Insurance Expenses	5,000		3,000/		8,000/		8,000/			
Total	286,000	286,000								
Interest Expense			1,800/		1,800/		1,800/	/		/
Accrued Interest (Payable)				1,800/		1,800/				1,800/
			8,500	8,500	287,800	287,800	28,500	100,000	259,300	187,800
Net Profit /							71,500	/		71,500
Grand Total							100,000	100,000	259,300	259,300

END OF EXAM

/

QUESTION FOUR:

The following a partial of trail balance of Fahad Company at Dec 31 2018.

10×1

10

Account Title	Debit BD	Credit BD
Supplies	3,600	
Equipment	17,000	
Prepaid Insurance	6,400	
Salaries Expense		1,300
Unearned Services Revenues		4,000

Adjustment:

- 1- Supplies for BD600 remain on hand.
- 2- Equipment was annual depreciation BD 2,400.
- 3- 20% of unearned services revenues was performed to customers.
- 4- Monthly expired insurance for BD500.
- 5- Accrued (not paid) salaries for BD700.

REQUIRED:

Prepare the adjusted entries **for the month ended** on Dec 31 2018.

Date	Explanation	تعطي الدرجة على صحة البيان والرقم معا. ونصف الدرجة على صحة البيان فقط،	
Dec 31	Supplies Expense / (3,600 – 600)	3000	
	Supplies /		3000
Dec 31	Depreciation Expense / $\frac{2400}{12}$	200	
	Accumulated Depreciation/		200
Dec 31	Unearned Services Revenues (4,000 ×20%)/	800	
	Services Revenues /		800
Dec 31	Insurance Expense/	500	
	Prepaid Insurance/		500
Dec 31	Salaries Expense /	700	
	Salaries Payable /		700

QUESTION FIVE:**60×½**

You are required to **enter the following adjusted entries and complete the work sheet** for Gamal Company at Dec 31 2019.

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Date	Explanation	Debit	Credit
Dec 31	Account Receivable	7,800	
	Services Revenues		7,800
Dec 31	Rent Expense	3,000	
	Prepaid Rent		3,000
Dec 31	Wages Expense	6,900	
	Wages Payable		6,900
Dec 31	Depreciation Expense	1,200	
	Accumulated Depreciation		1,200

Note: That area for any calculation:

Gamal Company /
Work Sheet /
For the period ended on Dec 31 2019/

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	36,000				36,000/				36,000/	
Account Receivable	12,200		7,800/		20,000/				20,000/	
Prepaid Rent	8,000			3000/	5,000/				5,000/	
Building	175,000				175,000/				175,000/	
Machines	45,000				45,000/				45,000/	
Accumulated Depreciation		5,000		1,200/		6,200/				6,200/
Account Payable		2,400				2,400/				2,400/
Wages Payable		7,100		6,900/		14,000/				14,000/
Capital		230,000				230,000/				230,000/
Drawings	2,800				2,800/				2,800/	
Services Revenues		29,000		7,800/		36,800/		36,800/		
Fees Earned		31,000				31,000/		31,000/		
Rent Expense	12,000		3,000/		15,000/		15,000/			
Wages Expense	10,000		6,900/		16,900/		16,900/			
Depreciation Expense	2,000		1,200/		3,200/		3,200/			
Telephone Expense	1,500				1,500/		1,500/			
Total	304,500	304,500	18,900/	18,900/	320,400/	320,400/	36,600/	67,800/	283,800/	252,600/
Net Income/							31,200//			31,200//
Grand Total							67,800/	67,800/	283,800/	283,800/

END OF EXAM

**KINGDOM OF BAHRAIN
MINISTRY OF EDUCATION
DIRECTORATE OF EXAMINATIONS / EXAMINATION SECTION**

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FIRST SEMESTER EXAM 2017/2018

MODEL ANSWERS

COURSE NAME: ACCOUNTING (2)

TRACK: توحيد المسارات

COURSE CODE: 212 مح

TIME: 2 Hours

QUESTION ONE:

Choose the correct answer:

10 × 1

10

- 1- A company had BD100 office supplies available on Jan 1 2015. During the year, the company purchased BD300 worth of office supplies. On Dec 31 2015 BD125 worth of office supplies remained on hand. How much should the company report as office supplies expenses for the year? **(State the steps of solution).**

a) **BD275 ✓ /**

b) BD400

c) BD400

d) BD525

Supplies Expense = 100+300-125= BD275 /

2

درجة على الاختيار ودرجة
على توضيح الحل

- 2- On Aug 31 2015 a company purchased a one year insurance policy for BD6,000 with a coverage starting immediately. IF the purchase was recorded prepaid insurance account and the company adjustments only at a year end. The adjusting at the end Dec 31 2015 is: **(State the steps of solution).**

درجة على الاختيار ودرجة
على توضيح الحل

2

- a) Debit prepaid insurance BD6,000, and Credit insurance expenses BD6,000.
b) Debit insurance expenses BD6,000, and Credit prepaid insurance BD6,000.
c) **Debit insurance expenses BD2,000, and Credit prepaid insurance BD2,000. ✓ /**
d) Debit prepaid insurance BD2,000, and Credit insurance expenses BD2,000.

Insurance Expense= 6000 × (4÷12) = BD2,000 /

- 3- Unearned revenues is reported in the financial statement as:

a) A revenue on the income statement.

b) **A liability on the balance sheet. ✓ /**

c) An unearned revenue on the income statement.

d) An asset on the balance sheet.

1

4- Incurred but unpaid expenses that recorded expenses that are recorded during the adjusting process with a debit to an expense and a credit to a liability are:

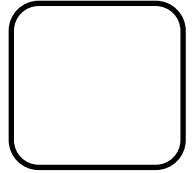
a) Prepaid Expense.

b) Unearned revenue.

c) **Accrued Expense.** ✓ /

d) None of the above.

1

QUESTION FOUR:**QUESTION FIVE:**

36×1/2

18

You are required to complete the work sheet for AL Salam Company for the year ended on Dec 31 2016, using the following information:

- 1- Ending inventory on Dec 31 2016 is BD7,500.
- 2- There is a credit sales invoice of BD3,100 not recoded in the current year.

Sales تنويه

غير موجود في المقرر الجديد

للتدرب على امتحانات سابقة فقط

AL Salam Company
Work Sheet
for the year ended on Dec 31 2016

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	12,100				12,100/				12,100/	
Account Receivable	3,900		3,100/		7,000/				7,000/	
Inventory	4,000				4,000/		4,000/			
Machines	76,000				76,000/				76,000/	
Equipment	18,000				18,000/				18,000/	
Unearned Revenues		11,000				11,000/				/11,000
Capital		61,500				61,500/				/61,500
Sales		215,000		3,100/		218,100/		218,100/		
Sales Return	13,000				13,000/		13,000/			
Purchases	145,000				145,000/		145,000/			
Freight In	1,500				1,500/		1,500/			
Wages Expense	6,200				6,200/		6,200/			
Rent Expense	7,800				7,800/		7,800/			
Total	287,500	287,500	3,100	3,100	290,600	290,600				
Ending inventory								7,500/	7,500/	
Total							177,500	225,600	120,600	72,500
Net Income							48,100			48,100
Grand Total							225,600	225,600	120,600	120,600

END OF EXAM

QUESTION FOUR:

Noora Trading's accounting period ended 31st December, 2014. The Trial Balance on 1st January 2014 shows the following balances for selected accounts:

12

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Accounts	Amount (BD)
Unearned rent revenue	6700
Salaries Expense	2600
Sales	13100
Accounts receivable	30700

The following adjustments were appeared on 31st December, 2014:

1. The earned Rent Revenue is BD2400.
2. Salaries payable BD900.
- 3.

Required:

Make the necessary adjusting entries.

GENERAL JOURNAL

Date	Explanation	Debit (BD)	Credit (BD)
December 31	Unearned rent revenue /	2400 /	
	Rent revenue /		2400 /
December 31	Salaries Expense /	900 /	
	Salaries Payable /		900 /
	/		
	/		

QUESTION FIVE:

26

Complete the work sheet of **Hayat Cleaning Services**, for the year ended 31st December, 2015, using the following adjusting entries:

26

GENERAL JOURNAL

Date	Explanation	Debit (BD)	Credit (BD)
	Unearned Services Revenue		
December 31	Customer Advances	750	
	Service Revenue		750
December 31	Insurance Expense	250	
	Prepaid Insurance		250
December 31	Supplies Expense	800	
	Supplies		800

Hayat Cleaning Services ✓
 Work Sheet
For the year ended 31st December, 2015 ✓

2x1 (2)

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet		
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
Cash	10900				10900				10900	✓	
Account Receivable	6800				6800				6800	✓	
Prepaid Insurance	3450			250	3200				3200	✓	
Supplies	2000			800	1200				1200	✓	
Cleaning equipment	15900				15900				15900	✓	
Furniture	8800				8800				8800	✓	
Accounts Payable		5200				5200				5200	✓
Customer Advance		2150	750			1400				1400	✓
Capital		30500				30500				30500	✓
Drawings	250				250				250	✓	
Service Revenue		11650		750		12400		12400			
Rent Expense	200				200		200				
Salaries Expense	700				700		700				
Insurance Expense	500		250		750		750				
Total	49500	49500									
Supplies Expense			800		800		800				
Total			1800	1800	49500	49500	2450	12400	47050	37100	
Net Income ✓			6x1/2	(9)		6x1 (6)	9950	✓	✓	9950	
Grand Total							12400	12400	47050	47050	

6x1/2 (3)

12x1/2 (6)

END OF EXAM

QUESTION FOUR:

You are required to **Prepare** the Adjusting Entries and **Complete** the following Work Sheet for Ahmed Company for the year ended on Dec 31,2016:

62×1/2
31

Adjustments:

- 1- Supplies on hand BD800.
- 2-Salaries not paid BD1500.
- 3- Insurance was expired BD600.

GENERAL JOURNAL

Date	Explanation	Debit	Credit
Dec 31	Supplies Expenses /	/4000	
	Supplies /		/4000
	4800 -800 /		
Dec 31	Salaries Expenses /	/1500	
	Salaries Payable /		/1500
Dec 31	Insurance Expenses /	/600	
	Prepaid Insurance/		/600

Ahmed Company
Work Sheet
for the year ended on Dec 31,2016

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	15000				/15000				/15000	
Account Receivable	3000				/3000				/3000	
Supplies	4800			/4000	/800				/800	
Prepaid Insurance	5600			/600	/5000				/5000	
Lands	71000				/71000				/71000	
Buildings	65000				/65000				/65000	
Account Payable		6500				/6500				/6500
Salaries Payable		2500		/1500		/4000				/4000
Capital		134900				/134900				/134900
Drawings	1400				/1400				/1400	
Fees Earned		42000				/42000		/42000		
Salaries Expenses	11500		/1500		/13000		/13000			
Supplies Expenses	6200		/4000		/10200		/10200			
Insurance Expenses	2400		/600		/3000		/3000			
Total	185900	185900	/6100	/6100	/187400	/187400	/26200	/42000	/161200	/145400
Net Income/							/15800			/15800
Grand Total							/42000	/42000	/161200	/161200

END OF EXAM

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**KINGDOM OF BAHRAIN
MINISTRY OF EDUCATION
DIRECTORATE OF EXAMINATIONS / EXAMINATION SECTION**

MODEL ANSWERS 2**RESET EXAM 2021/2022****COURSE NAME:** ACCOUNTING (1)**TRACK:** توحيد المسارات**COURSE CODE:** 111 ما**TIME:** 2 Hours**QUESTION ONE:**

The following transactions are for Alhuda Est, during May 2021.

May 01: Invested BD15,000 cash and BD5000 equipment in the business.

May 02: Purchased equipment for BD2,000 cash.

May 03: Provided services for BD8,000 to Younis on account.

May 04: Paid BD700 cash for advertising.

May 05: Hired a secretary for monthly salary of BD550.

May 06: Abdulla withdrew BD1,000 cash for personal use.

May 07: Received full amount due from customer Younis.

Required:

Complete the following tabular analysis for the previous transactions to show the effects on the basic accounting equation.

 22×0.5 **11**

Date	Assets =			Liabilities		+ Owner's Equity		
	Cash	Account Receivable	Equipment	Account Payable	Capital	Revenues	Drawings	Expenses
May 01	+15,000 /		+ 5,000 /		+20,000 /			
May 02	-2,000/		+2,000/					
May 03		+8,000/				+8,000/		
May 04	-700/							-700/
May 05	NE/							
May 06	-1,000/						-1,000/	
May 07	+8,000/	- 8,000/						
Balance	19,300 /	0	7,000/		20,000/	8,000/	-1,000/	-700/
Total	26,300 /			26,300 /				

QUESTION TWO:

Eman's Company was started on June 1 2021. The following selected transactions occurred during May.

18 × 0.50

9

June 1 : Invested BD28,000 cash in the business.

June 5 : Purchased machine costing BD9,000 from Hamad Est, on account.

June 7: Performed services to customer BD17,000 cash.

June 14: Paid BD2,800 cash for a two - year insurance policy.

June 16: Paid BD5,000 cash to creditor Hamad.

May 18: Eman withdrew BD400 cash for personal use.

June 22: Paid BD1,300 cash for store rent.

June 25: Completed services for BD11,500 to customer Ebrahim on credit

June 27: Received BD 3,500 cash from debtor Ebrahim.

Required:

Journalize the June transactions.

Solution**GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
June 1	Cash /		28,000	
	Capital/			28,000
June 5	Machine/		9,000	
	Account Payable (Hamad)/			9,000
June 7	Cash/		17,000	
	Services Revenues/			17,000
June 14	Prepaid Insurance/		2,800	
	Cash/			2,800
June 16	Account Payable (Hamad)/		5,000	
	Cash/			5,000
June 18	Drawings/		400	
	Cash/			400
June 22	Rent Expenses/		1,300	
	Cash/			1,300
June 25	Account Receivable (Ebrahim)/		11,500	

	Services Revenues/			11,500
June 27	Cash/		3,500	
	Account Receivable (Ebrahim)/			3,500

QUESTION THREE:

The following is the trial balance of Hala Company at 31st December, 2021:

Trial Balance

As at 31st December, 2020

24 × 0.5

12

Account Title	Debit	Credit
Cash	19,000	
Accounts Receivable	3,400	
Office Supplies	2,600	
Equipment	7,000	
Furniture	13,000	
Accounts Payable		5,000
Utilities Payable		2,000
Loans (due in 7 years)		11,000
Hala 's Capital		23,000
Hala's Drawings	2,500	
Service Revenues		8,200
Fees Earned		7,800
Rent Expense	3,500	
Salaries Expense	2,000	
Wages Expense	4,000	
Total	57,000	57,000

Required:

- 1- Prepare the Income Statement
- 2- Prepare the Statement of Owner's Equity.
- 3- Prepare the Balance Sheet as at Dec, 31 2021.

Hala Company
Income Statement
For the year ended 31st December 2021

Revenues:	BD	BD
Service Revenues /	8,200	
Fees Earned /	7,800	
Total Revenues /		16,000
- Expenses:		↓
Rent Expense /	3,500	(-)
Salaries Expense /	2,000	↓
Wages Expense /	4,000	
Total Expenses		9,500
Net Profit /		6,500

Hala Company
Statement of Owner's Equity
For the year ended 31st December 2021

	BD	BD
Owner's capital, (Beginning Capital) /	23,000	
	+	
Less: Net Profit /	6,500	
		29,500
		-
Less: Drawings /		(2,500)
Owner's Capital, Dec 31 (Ending Capital) /		27,000

Hala Company

Balance Sheet

As at 31st December, 202

Current Assets			Current Liabilities		
Cash /	19,000		Account Payable /	5,000	
Accounts Receivable/	3,400		Utilities Payable /	2,000	
Office Supplies /	2,600		Total Current Liabilities		7,000
					↓
Total Current / Assets		25,000	Long-Term liabilities		↓
		↓			+
			Loan (due in 7 years)/	11,000	↓
Fixed(Plant) Assets		+			↓
		↓			
Equipment /	7,000		Total Long-Term liabilities		11,000
Furniture /	13,000		Total Liabilities		18,000
			Owner's Equity		↓
Total Fixed Assets /		20,000	Owner's capital /		27,000
Total Assets/		45,000	Total Liabilities and Equity /		45,000

QUESTION FOUR:

Saleh Est, was started in January 1 2021. Presented below are both the unadjusted part of trial balance as of June 30 2021.

8×1

8

Account	Debit (BD)	Credit (BD)
Supplies	1,400	
Prepaid Insurance	2,900	
Machinery	22,000	
Accumulated Depreciation-Machinery		6,000
Notes Payable		9,000
Other Revenue		18,000
Service Revenues		12,000
Salaries Expenses	3,500	

The following data appeared on June 30, 2021:

- 1- Expired insurance for the period is BD900.
- 2- Supplies on hand at June 30 totaled BD400.
- 3- The depreciation charge for machinery is BD200 per month.
- 4- Salaries not paid BD1500.

Required:

Prepare the adjusting entries on June 30, 2021 assuming that adjusting entries are made semiannually (**Each 6 months**).

General Journal			
1	Insurance expenses / Prepaid Insurance /	900	900
2	Supplies Expenses (1400 - 400) / Supplies. /	1000	1000
3	Depreciation Expenses - Machinery (200×6) / Accumulated Depreciation – Machinery /	1200	1200

4	Salaries Expenses / Salaries Payable. /	1500	1500

END OF EXAM