



# نماذج سابقة غير محلولة

المحاسبة المالية ( محا 111 ) - الجديد



محا 111

إبراهيم حسن العمان

موقع المواد التجارية / مخلصات , نماذج امتحانات

اسم الطالب : .....

الرقم الأكاديمي : .....

رقم التسلسل : .....

التوقيع : .....

الهدف : .....

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

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**SECOND RESIT EXAM 2022/2023**

**COURSE NAME:** ACCOUNTING (1)**COURSE CODE:** 111 ما**TRACK:** التجاري وتوحيد المسارات**TIME:** 2 Hours**QUESTION ONE:**

A- Classify each of the following accounts Using (C.A) for Current Assets, (F.A) for Fixed Assets, (C.L) for Current Liabilities, (LTL) for Long Term Liabilities and (O.E) for Owner's Equity.

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NO	Accounts	Classification
1	Premises	
2	Machines	
3	Inventory	
4	Prepaid Insurance	
5	Services Revenue	
6	Account Payable	
7	Wages Payable	
8	Salaries Expenses	
9	Supplies	
10	Capital	

B- Complete the following table (using + for Increase, - for Decrease and NE for No Effect).

NO	Transaction	Assets	Liabilities	Owner's Equity
1	Invested cash in the business			
2	Purchased lands for cash			
3	Provided services on credit			
4	Received from account receivable			
5	Paid cash to creditor			

**QUESTION TWO:**

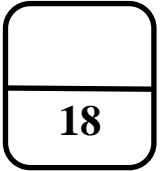
Complete the following journal entries of Khaled Company for the month of June 2022. (Using the explanation)

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Date	Account Title and Explanation	PR	Debit	Credit
<b>June 1</b>				
	Invested Cash BD30,000 in the Business.			
<b>June 2</b>				
	Paid Cash BD4,000 for salaries.			
<b>June 3</b>				
	Purchased trucks on credit.			
<b>June 4</b>				
	Performed services BD12,000 to customer on account.			
<b>June 5</b>				
	Paid cash BD2,000 to creditor for transaction June 3.			

**QUESTION THREE:**

The following is the trial balances of Naser Company at 31<sup>st</sup> December, 2022:



**Trial Balance  
As at 31<sup>st</sup> December, 2022**

Account Title	Debit	Credit
Cash	14,000	
Accounts Receivable	5,000	
Inventory	2,000	
Building	60,000	
Furniture	7,000	
Accounts Payable		4,000
Salaries Payable		3,000
Notes Payable (due in 30 months)		6,000
Naser 's Capital		73,000
Naser 's Drawings	2,500	
Service Revenues		12,000
Rent Expense	3,200	
Salaries Expense	2,800	
Insurance Expense	1,500	
<b>Total</b>	<b>98,000</b>	<b>98,000</b>

**Required:**

- 1- Prepare the Income Statement
- 2- Prepare the Statement of Owner's Equity.
- 3- Prepare the Balance Sheet as at Dec, 31 2022.





**QUESTION FOUR:**

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Noor Company was started in January 1 2022. Presented below unadjusted trial balances as of June 30 2020.

Account	Debit (BD)	Credit (BD)
Supplies	750	
Prepaid Insurance	700	
Machinery	20,000	
Accumulated Depreciation-Machinery		4,800
Service Revenues		3,600
Salaries Expenses	900	

**The following data appeared on June 30, 2022:**

- 1- Expired insurance for the period is BD200.
- 2- Supplies on hand at June 30 totaled BD300.
- 3- The depreciation charge for machinery is BD400 per month.

**Required:**

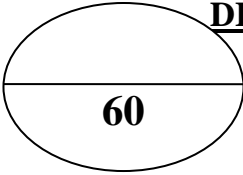
Prepare the adjusting entries on June 30, 2020 assuming that adjusting entries are made semiannually (**Each 6 months**).

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Date	Explanation	Debit	Credit
June 30			
June 30			
June 30			

<b>END OF EXAM</b>
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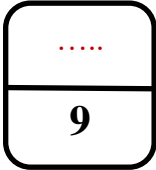
**RESIT SEMESTER EXAM 2022/2023**

**COURSE NAME:** ACCOUNTING (1)  
**COURSE CODE:** 111 محا

**TRACK:** التجاري وتوحيد المسارات  
**TIME:** 2 Hours

**QUESTION ONE:**

A- Selected transactions for Salah’s Company are listed below.



Transactions	Assets	Liabilities	Owner’s equity
1. Invested building in the business.			
2. Purchased equipment BD800, paid BD300 for cash and balance on credit.			
3. Performed services to customer on account.			
4. Paid cash for rent expenses.			
5. Received cash from debtor on transaction 3.			

**Required:**

From the above transactions, describe the effect increase (+) or decrease (-) on assets, liabilities and owner’s equity.

**B-** Classify each of the following accounts using (C.A) for Current Assets, (F.A) for Fixed Assets, (C.L) for Current Liabilities, (LTL) for Long Term Liabilities and (O.E) for Owner’s Equity.

NO	Accounts	Classification
1	Inventory	
2	Unearned Services Revenue	
3	Notes Payable (due in 3 years)	
4	Prepaid Insurance	
5	Commission Income	
6	Withdrawal	
7	Machines	



**QUESTION TWO:**

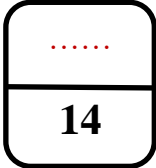
Complete the following journal entries of Abdulla Company for the month of April 2023. (Using the explanation).

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Date	Account Title and Explanation	PR	Debit	Credit
April 1				
	Invested cash BD20,000 and supplies BD10,000 in the business.			
April 3				
	Performed services to customer Mohammed BD8,100 , received cash BD3,100 and balance on credit.			
April 6				
	Purchased supplies on credit for BD4,200.			
April 9				
	Paid office electricity cash for BD700			
April 12				
	Paid cash BD2,200 to creditor on transaction April 6 .			
April 17				
	Hired an employee by monthly salary BD600			
April 20				
	Received cash BD3,000 from debtor Mohammed.			

**QUESTION THREE:**

Mohamed’s owner of Stars Company and the following is the trial balances of Stars Company at 31<sup>st</sup> December, 2022:



**Stars Company  
Trial Balance  
As at 31<sup>st</sup> December, 2022**

Account Title	Debit	Credit
Cash	12,000	
Accounts Receivable	4,900	
Supplies	3,100	
Motor Vehicle	45,000	
Equipment	8,400	
Furniture	6,600	
Accounts Payable		3,300
Unearned Services Revenues		2,700
Bonds Payable		14,000
Mohamed’s Capital		55,000
Mohamed’s Drawings	1,600	
Service Revenues		17,600
Fees Earned		7,400
Wages Expense	12,400	
Maintenance Expense	3,500	
Rent Expense	2,500	
<b>Total</b>	<b>100,000</b>	<b>100,000</b>

**Required:**

- 1- Prepare the Income Statement for the year ended 31<sup>st</sup> December 2022.
- 2- Prepare the Balance Sheet as at 31<sup>st</sup> December 2022.



**QUESTION FOUR:**

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Sara Computer Services' Trial Balance on September 30, 2022 shows the following balances for selected accounts:

	BD
Prepaid Insurance	6,000
Office Supplies	2,400
Wages Payable	10,000
Unearned Service Revenues	4,000
Accounts Receivable	1,800
Motor Van	48,000
Wages Expenses	1,800

An analysis reveals the following adjusting information:

- 1- Insurance expired for 3 months is BD1500.
- 2- Supplies used during the period was BD400.
- 3- 20% of unearned services revenues have been completed.
- 4- The annual depreciation for motor van is BD4800.
- 5- Accrued wages and not paid for the month of September was BD900.

**Required:**

Prepare the adjusting entries for the **month of September** and show your calculations where needed.

Date	Account Title and Explanation	PR	Debit	Credit
Sept. 30				
Sept. 30				
Sept. 30				
Sept. 30				
Sept. 30				

**QUESTION FIVE:** You are required to complete the following worksheet.

MH Cleaning Services

Worksheet

For the month ended on December 31, 2022

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Account Title	Unadjusted Trial Balance		Adjustment		Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	25,000									
Prepaid Rent	3,600			1,600						
Account Receivable	4,400		2,600							
Motor Van	13,700									
Machines	16,300									
Salaries Payable		3,500		900						
Notes Payable		4,800								
Capital		51,500								
Commission Income		5,200								
Service Revenues		10,000		2,600						
Salaries Expense	5,100		900							
Rent Expenses	4,900		1,600							
Utilities Expenses	2,000									
<b>Totals</b>	<b>75,000</b>	<b>75,000</b>								
<b>Net .....</b>										
<b>Totals</b>										

**END OF EXAM**



**QUESTION TWO:**

Habiba started her business on July 1, 2022. The following selected events and transactions occurred during July.

July 1: Invested BD41,000 cash in the business.

July 6: Ordered supplies BD2,000 from Hamad Est.

July 9: Purchased equipment BD12,000 from Bader. Paid cash BD8,000 and balance on credit.

July 12: Provided services to customer for BD16,500 cash.

July 16: Incurred advertising expenses BD700 on account.

July 20: Paid the amount due to creditor Bader.

July 24: Paid monthly rent BD1,200 cash for next 3 months.

July 27: Withdrew cash BD900 for private use.

**Required:**

Journalize the May transactions.

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Date	Account Title and Explanation	PR	Debit	Credit
<b>July 1</b>				
<b>July 6</b>				
<b>July 9</b>				
<b>July 12</b>				
<b>July 16</b>				
<b>July 20</b>				
<b>July 24</b>				
<b>July 27</b>				

**QUESTION THREE:**

The following accounts were extracted from the book of Sabry Est.

Account	BD	Account	BD
Cash	25,000	Notes payable(2 years)	9,000
Prepaid Insurance	3,000	Drawings	1,200
Account Receivable	7,000	Beginning Capital	36,000
Motor Vehicle	22,000	Fees Earned	3,200
Equipment	18,000	Services Revenue	7,800
Interest Payable	4,000	Interest Expenses	2,400
Unearned Services Revenues	6,000	Wages Expenses	3,600
Mortgage Payable	18,000	Electricity Expenses	1,800

**Required: Show the steps of solution.**

a- Determine the value of the net income or loss.

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b- Determine the value of the ending capital.

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c- Determine the value of the current, fixed assets and current, long-term liabilities.

Total Current Assets = .....

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Total Fixed Assets =.....

.....

Total Current Liabilities = .....

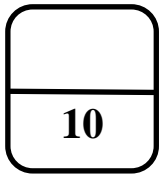
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Total Long-term liabilities = .....

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**QUESTION FOUR:**



The following part of trial balance before adjustment on December 31, 2022 for Reem Est.

Trial Balance  
As at December 31 2022

Account Title	Debit BD	Credit BD
Supplies	2,800	
Prepaid Insurance	4,000	
Trucks	60,000	
Unearned Service Revenues		7,200
Service Revenues		33,000
Salaries Expenses	9,000	

**Other data:**

- 1- Insurance expires at the rate of BD400 per month.
- 2- A count on December 31 shows BD1,800 of supplies on hand.
- 3- Annual depreciation is BD12,000 on trucks.
- 4- Unearned services revenues of BD 3,200 were earned prior to December 31.
- 5- Salaries of BD2,000 were unpaid at December 31.

**Required:**

Prepare the adjusting entries on December 31 2022 for **6-months** period (June 1 till December 31 2022)

**GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
Dec, 31				
Dec, 31				
Dec, 31				
Dec, 31				
Dec, 31				

**QUESTION FIVE:**

The following adjusted entries for the period ended on December 31 2022

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Date	Explanation	Debit	credit
Dec,31	Account Receivable	1,500	
	Service Revenues		1,500
Dec,31	Rent Expenses	800	
	Prepaid Rent		800
Dec,31	Interest Expenses	600	
	Interest Payable		600

**Required:**

**You are required to enter the previous adjusted entries and complete the following worksheet.**

ADH Computer Services  
Worksheet  
For the month ended on December 31, 2022

Account Title	Unadjusted Trial Balance		Adjustment		Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	35,000									
Account Receivable	7,500									
Prepaid Rent	3,800									
Computer Equipment	15,000									
Buildings	90,000									
Interest Payable		2,400								
Notes Payable		12,000								
Capital		125,500								
Drawings	2,000									
Service Revenues		20,500								
Salaries Expense	4,500									
Rent Expenses	1,200									
Interest Expenses	1,400									
<b>Totals</b>	<b>160,400</b>	<b>160,400</b>								
<b>Net .....</b>										
<b>Totals</b>										

**END OF EXAM**





**QUESTION THREE:**

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

**Trial Balance**  
**As at 31<sup>st</sup> December, 2020**

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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
Loan (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	
<b>Total</b>	<b>57,000</b>	<b>57,000</b>

**Required:**

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










**END OF EXAM**