



نماذج سابقة غير محلولة

المحاسبة المالية – محا 213- جديد



محا 213

لا إله إلا الله محمد رسول الله

موقع المواد التجارية / مخلصات ، نماذج امتحانات

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

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SECOND SEMESTER EXAM 2022/2023

COURSE NAME: ACCOUNTING (3)
COURSE CODE: 213

TRACK: توحيد المسارات
TIME: 1.5 Hours

QUESTION ONE:

The following is the adjusted trial balance, which prepared at December 31, 2022 for Hamad Company:

**Hamad Company
Adjusted Trial Balance
December 31, 2022**

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Account Title	Debit (BD)	Credit (BD)
Cash	35,000	
Accounts Receivable	5,000	
Equipment	12,600	
Motor Van	17,400	
Unearned Services Revenue		4,200
Capital		60,500
Hamad, Drawings	2,500	
Services Revenue		8,800
Fees Earned		3,000
Salaries Expense	1,500	
Insurance Expense	2,000	
Electricity Expense	500	
Totals	76,500	76,500

Required:

1. Prepare the necessary **closing entries** at December 31, 2022.
2. Prepare a **post-closing trial balance** at December 31, 2022.

GENERAL JOURNAL
1- CLOSING ENTRIES

Date	Explanation	PR	Debit (BD)	Credit (BD)
Dec.31				
Dec.31				
Dec.31				
Dec.31				

Hamad Company
2- Post - Closing Trail Balance
December 31, 2022

Account Title	Debit (BD)	Credit (BD)

QUESTION FIVE:

Sales figures of Halah Company from 2020 to 2022 are as follows:

2020	2021	2022
BD250,000	BD270,000	BD310,000

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Required:

Measure all percentage of increase or decrease for the Sales, if 2020 is the base year.

(Using Horizontal Analysis)

Solution:

2020	2021	2022
BD250,000	BD270,000	BD310,000
.....

END OF EXAM

KINGDOM OF BAHRAIN
MINISTRY OF EDUCATION

DIRECTORATE OF EXAMINATIONS / EXAMINATION SECTION

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RESIT EXAM 2022/2023

COURSE NAME: ACCOUNTING (3)

TRACK: توحيد المسارات

COURSE CODE: 213 ما

TIME: 1.5 Hours

QUESTION ONE:

The following selected balances were extracted from the book of Radwa Est, on December 31, 2022: Cash BD12,000 – Account Receivable BD3,200 - Radwa's Capital BD72,000 - Radwa's Drawings BD1,800 - Commission Income BD3,500 - Services Revenues BD4,500 - Wages Expense BD5,000 - Rent Expense BD1,000 - Electricity Expense BD800 and Advertising Expense BD2,200.

Required:

Prepare the necessary closing entries from the available information on December 31, 2022.

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Solution:

**GENERAL JOURNAL
CLOSING ENTRIES**

Date	Explanation	PR	Debit (BD)	Credit (BD)
Dec. 31				
Dec. 31				
Dec. 31				
Dec. 31				

QUESTION TWO:

The following information relates to purchases and sales of watches for the month of October 2022:

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Date	Explanation	Units	Unit Cost (BD)	Total Cost (BD)
Oct. 01	Beginning Inventory	250	10	2,500
Oct. 05	Purchases	200	12	2,400
Oct. 19	Purchases	100	14	1,400
Oct. 25	Purchases	200	15	3,000

The Company **sold 500 units** at **selling price BD25 each** during the month of October 2022.

Required:

- A- Find the cost of **Ending Inventory** and **Cost of Goods Sold** using (WA) method. The company uses the periodic inventory system.
- B- Compute the value of **Gross Profit**.

Solution:

A- Calculate the **Cost of Ending Inventory** and **Cost of Goods Sold** using WA method.

1- Total Cost of Goods Available for Sales =

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2- Total Units Available for Sales =

.....

3- Weighted Average Unit Cost =

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4- Cost of Ending Inventory =

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5- COGS =

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B- **Gross Profit** =

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QUESTION FIVE:

The following assets part of balance sheet for Bader Est. on December 31 2022.

**Bader Est.
Balance sheet
December 31, 2022**

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Account	Amount (BD)	Percentage %
Cash	12,000
Prepaid Insurance	18,000
Equipment	60,000
Furniture	30,000
Total Assets	120,000

Required:

Compute the percentage of assets part for balance sheet in the previous table by using the **Vertical Analysis.**

END OF EXAM

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DIRECTORATE OF EXAMINATIONS / EXAMINATION SECTION**

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RESET EXAM 2021/2022

COURSE NAME: ACCOUNTING (3)

TRACK: توحيد المسارات

COURSE CODE: 213 ما

TIME: 1.5 Hours

QUESTION ONE:

The following adjusted trial balance for Hamad Cleaning Services shows the following account balances on Dec 31, 2021:

**Hamad Cleaning Services
Adjusted Trial Balance
Dec 31, 2021**

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Account Title	Debit (BD)	Credit (BD)
Cash	20,000	
Accounts Receivable	10,000	
Building	90,000	
Land	60,000	
Accounts Payable		25,000
Hamad , Capital		153,000
Hamad ,Drawings	3,000	
Service Revenue		26,000
Wages Expense	14,000	
Advertising Expense	7,000	
Totals	204,000	204,000

Required:

- 1- Prepare the necessary **closing entries** on Dec 31, 2021.
- 2- Prepare a **post-closing trial balance** at Dec 31, 2021.

GENERAL JOURNAL
1- CLOSING ENTRIES

Date	Explanation	PR	Debit (BD)	Credit (BD)

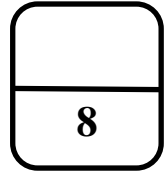
Hamad Cleaning Services
2- Post - Closing Trail Balance
Dec 31, 2021

Account Title	Debit (BD)	Credit (BD)

QUESTION FOUR:

Using the following accounts analysis columns for the Petty Cash system: (1) Postage (2) Carriage (3) Stationery.

- March 4 Established petty cash fund by writing a check for BD60
- 4 Paid for postage stamps 9.000
 - 5 Paid for stationery 5.000
 - 5 Paid for carriage 16.000
 - 6 Paid for postage stamps 8.000
 - 8 Paid for stationery 12.000
 - 9 Received from the chief cashier to replenish the petty cash fund BD50
 - 10 Increased the amount of the petty cash fund to BD80 by writing check for BD20.



Required:

Prepare the necessary journal entries for the petty cash transactions.

Solution:

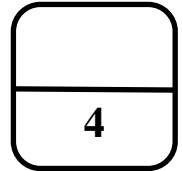
General Journal

Date	Explanation	Debit	Credit

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QUESTION FIVE:

Abdulla Est. using the vertical analysis for the following balance sheet items.



Abdulla Est.
Balance Sheet
December 31, 2021

ACCOUNT	AMOUNT (BD)
Current Assets	60,000
Fixed Assets	140,000
Total Assets	200,000
Current Liabilities	80,000
Stockholders' Equity	120,000
Total Liabilities and Stockholders' Equity	200,000

Required:

Compute the percentage of balance sheet for Abdulla Est. using the Vertical Analysis:

Abdulla Est
Balance sheet
December 31, 2020

Account	Amount (BD)	Percentage %
Current Assets	60,000
Plant Assets	140,000
Total Assets	200,000
Current liabilities	80,000

Stockholder's Equity	120,000
Total Liabilities and Equity	200,000

END OF EXAM