

نماذج سابقة غير محلولة

المحاسبة المالية – محا 213- جديد







موقع المواد التجارية / مخلصات ، نماذج امتحانات

| اسم الطالب : |
|-------------------|
| الرقم الأكاديمي : |
| رقم التسلسل : |
| التوقيع : |
| |
| الهدف : |

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Ebrahim Hasan Aman Page 1 NOTICE: The Exam Contains 6 Pages

KINGDOM OF BAHRAIN MINISTRY OF EDUCATION

DIRECTORATE OF EXAMINATIONS / EXAMINATION SECTION

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SECOND SEMESTER EXAM 2022/2023

توحيد المسارات: TRACK: توحيد المسارات COURSE CODE: 213

QUESTION ONE:

The following is the adjusted trail 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 | | | | |
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| Dec.31 | | | | |
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| Dec.31 | | | | |
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Hamad Company 2- Post - Closing Trail Balance December 31, 2022

| Account Title | Debit (BD) | Credit (BD) |
|---------------|------------|-------------|
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QUESTION TWO:

Fajer Company uses a perpetual inventory system. It entered into the following information for the first week of May 2022.

13

| Date | Explanation | Units | Unit Cost (BD) | Unit Sold (BD) |
|--------|---------------------|-------|-------------------|-------------------|
| May 01 | Beginning Inventory | 200 | 5 | |
| May 02 | Purchases | 300 | 6 | |
| May 03 | Sales | 250 | | 15 |
| May 04 | Purchases | 150 | 8 | |
| May 05 | Purchases | 400 | 10 | |
| May 06 | Sales | 300 | | 15 |

Required:

Compute cost of goods sold and cost of ending Inventory using **FIFO Method.**

| Date | Goods Purchased | Cost of Goods Sold | Inventory Balance |
|------|-----------------|--------------------|--------------------------|
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QUESTION THREE:

The following information for Sultan Est.is shown on July 31, 2022:

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BD

| Cash balance per books | 1250 |
|--|------|
| Balance per bank statement | 1205 |
| Outstanding checks | 250 |
| Deposits not entered by the bank | 395 |
| Collection of notes by the bank not entered in cash book | 225 |
| Bank service charges not entered in books | 70 |
| Check returned "refer to drawer" not entered in books | 230 |
| Interest revenue received by bank not entered in books | 175 |

Required:

Prepare the Bank Reconciliation for the month of July 2022.

Sultan Est **Bank Reconciliation**

July 31, 2022

QUESTION FOUR:

Abdulrahman Company maintains a petty cash fund for small expenditures. The following transactions occurred during October 2022.



October 01: Established petty cash fund by writing a check for BD140.

October 20: Replenished the petty cash fund by writing a check for BD132. On this date the fund consisted of BD8 in cash and the following petty cash receipts: transportation BD45, postage expense BD32, entertainment expense BD38, and miscellaneous expense BD19.

October 31: Increased the amount of the petty cash fund to BD170.

Required:

Prepare the necessary journal entries for the petty cash transactions.

General Journal

| Date | Explanation | Debit | Credit |
|------|-------------|-------|--------|
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QUESTION FIVE:

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

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

| 12 |
|----|

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

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DIRECTORATE OF EXAMINATIONS / EXAMINATION SECTION

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RESIT EXAM 2022/2023

توحيد المسارات :TRACK TRACK

COURSE CODE: 213 Land 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.

Solution:

GENERAL JOURNAL CLOSING ENTRIES

| Date | Explanation | PR | Debit (BD) | Credit (BD) |
|---------|-------------|----|------------|-------------|
| | | | | |
| Dec. 31 | | | | |
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| Dec. 31 | | | | |
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| Dec. 31 | | | | |
| 200.81 | | | | |
| Dec. 31 | | | | |
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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 = |
| 2- | Total Units Available for Sales = |
| 3- | Weighted Average Unit Cost = |
| 4- | Cost of Ending Inventory = |
| 5- | COGS = |
| B- | Gross Profit = |

QUESTION THREE:

On December 31 2022, the bank statement of Sahra Co. showed balance of BD14,650. The cash book balance was BD15,450. The following information is given to reconcile the book balance with bank statement balance:



- Deposits in transit for BD 6400 did not appear on the bank statement.
- The following outstanding checks:
 No.215 BD350 No.216 BD420 No.217 BD280.
- Bank service charges of BD160.
- Dividend received BD850 by the bank.
- NSF check by MH Company of BD600.
- Collected note by the bank from Abdulla BD4600 less collection charge for BD100 not entered in cash ledger.
- The amount of BD40 were charged for a new check book for the company but not recorded in the cash payment journal.

Required:

Prepare the Bank Reconciliation at December 31, 2022.

Solution:

Sahra Co

Bank Reconciliation

December 31, 2022

QUESTION FOUR:

You are required to prepare the journal entries for the following transactions occurred during July 2022, with account analysis columns for Postage Expenses, Stationery Expenses and Miscellaneous Expenses:

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| July 01 | Received from the chief cashier to establish | |
|---------|--|-------------------|
| | the petty cash fund. | 125.000 |
| 08 | Paid for postage stamps. | 15.200 |
| 13 | Paid for Stationery. | 21.000 |
| 19 | Paid for Miscellaneous. | 18.600 |
| 21 | Paid for Miscellaneous. | 12.000 |
| 24 | Paid for stationery. | 14.000 |
| 27 | Paid for postage. | 6.200 |
| 30 | Received reimbursement for BD 89 for the month's | s expenditures to |
| | restore (replenish) the float. | |

July 31 Decreased the amount of the petty cash fund to BD100.

Solution:

GENERAL JOURNAL

| Date | Explanation | Debit | Credit |
|------|-------------|-------|--------|
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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

| December 31, 2022 | | | | | |
|-------------------|-------------|--------------|--|--|--|
| Account | Amount (BD) | Percentage % | | | |
| Cash | 12,000 | | | | |
| Prepaid Insurance | 18,000 | | | | |
| Equipment | 60,000 | | | | |
| Furniture | 30,000 | | | | |
| Total Assets | 120,000 | | | | |

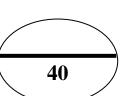
Required:

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

RESET EXAM 2021/2022

توحيد المسارات :TRACK TRACK

COURSE CODE: 213 Land 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

| 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

Page 2

| Date | Explanation | PR | Debit (BD) | Credit (BD) |
|------|-------------|----|------------|-------------|
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Hamad Cleaning Services 2- Post - Closing Trail Balance Dec 31, 2021

| Account Title | Debit (BD) | Credit (BD) |
|---------------|---------------|-------------|
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QUESTION TWO:

Noor Company uses **a perpetual inventory system**. It entered into the following information for the month of May 2021.

| 12 | |
|----|--|

| Date | Explanation | Units | Unit Cost (BD) | Unit Sold (BD) |
|--------|---------------------|-------|-------------------|-------------------|
| May 01 | Beginning Inventory | 200 | 6 | |
| May 07 | Purchases | 500 | 7 | |
| May 12 | Sales | 300 | | 15 |
| May 21 | Purchases | 400 | 8 | |
| May 28 | Sales | 600 | | 15 |

Required:

Compute cost of goods sold and cost of ending Inventory using FIFO Method.

| Date | Goods Purchased | Cost of Goods Sold | Inventory Balance |
|------|-----------------|--------------------|-------------------|
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QUESTION THREE:

The following information for Asia Est.is shown on December 31, 2021:

• On December 31, cash per bank statement was BD8160; cash per the cash account was BD8480.

- Service charges for December were BD156.
- BD280 check drawn by Khalid marked NSF.
- Cash receipts of BD1500 on December 31, 2021 were not deposited until January 2022.
- Outstanding checks: No.123 for BD500 No.134 for BD516– No.141 for BD600.

Required:

- 1- Prepare the Bank Reconciliation
- 2- Prepare Journal entries necessary to reconcile the cash account balances.

Asia Est

Bank Reconciliation

December 31, 2021

2- General Journal

| Doto | Ela4 | Debit | Credit |
|------|-------------|-------|--------|
| Date | Explanation | (BD) | (BD) |

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

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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 <u>Vertical</u> 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 | |

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

END OF EXAM

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