نماذج امتحانات سابقة محا 111

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موقع المناهج البحرينية

تم تحميل هذا الملف من موقع مناهج مملكة البحرين

موقع المناهج ⇦ مناهج مملكة البحرين ⇦ الصف الثاني الثانوي ⇦ الثقافة التجارية ⇦ الفصل الثاني ⇦ ملفات متنوعة ⇦ الملف

تاريخ إضافة الملف على موقع المناهج: 2026-05-04 10:38:46

المزيد من مادة الثقافة التجارية:	ملفات ا كتب للمعلم ا كتب للطالب ا اختبارات الكترونية ا اختبارات ا حلول ا عروض بوربوينت ا أوراق عمل منهج انجليزي ا ملخصات وتقارير ا مذكرات وبنوك ا الامتحان النهائي ا للمدرس

التواصل الاجتماعي بحسب الصف الثاني الثانوي

صفحة مناهج مملكة البحرين على فيسبوك					
المواد على تلغرام	التربية الاسلامية	اللغة العربية	اللغة الانجليزية	الرياضيات	

المزيد من الملفات بحسب الصف الثاني الثانوي والمادة الثقافة التجارية في الفصل الثاني

1	مذكرة محا 111
2	الإجابة النموذجية قانون العمل امتحان نهاية الفصل الثاني
3	آثار عقد العمل الوحدة الثالثة
4	ملخص وشرح الوحدة الثالثة من كتاب قانون العمل 322
5	تجميعة أسئلة مقرر قانون العمل قان 322

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

MODEL ANSWERS 1

SECOND SEMESTER COMPREHENSIVE APPLICATION 2021/2022

COURSE NAME: ACCOUNTING (1) **TRACK:** توحيد المسارات

COURSE CODE: 111 محا **TIME:** 2 Hours

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QUESTION ONE:

3× 14

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Choose the correct answer:

1- All the following account are assets except:

a- Prepaid Insurance

b- Supplies

c- Notes Payable✓

2- If If the company has total assets BD40000 and total liabilities BD11,000, then total owner's equity (capital) will equal:

a- BD51,000

b- BD29,000✓

c- BD15,000

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3- How would the accounting equation of Amal Est, be by preforming service to a customer for BD8,500 on credit:

a- + BD8,500 for account receivable and + BD85,00 for cash

b- + BD8,500 for account receivable and + BD8,500 for owner's equity ✓

c- + BD8,500 for account receivable and - BD8,500 for cash.

4- If the assets of a business increased by BD170,000 and liabilities not change during a period. The owner's equity in the same period must have:

a- No Change

b- Decreased BD170,000

c- Increased BD170,000 ✓

5- On June 1. Invested BD75,000 Land in the business. The effect of the transaction on the basic accounting equation should be:

a- + Land and + Capital ✓

b- + Land and – Capital

c- - Land and + Capital

6- April 5. Purchased supplies on account BD 5900 from Maha Est. The effect of the transaction on the basic accounting equation should be:

a- +Supplies and + Cash

b- +Supplies and +Account Payable ✓

c- +Supplies and + Account Receivable

7- April 7. Provided service to customer Abdulla for BD18,000, receivedBD7,000 cash and the balance is on credit. The effect of the transaction on the basic accounting equation should be:

a- +Cash , + Account Receivable and+ (O.E) Revenues ✓

b- - Cash , + Account Receivable and+ (O.E) Revenues

c- + Cash , + Account Receivable and- (O.E) Revenues

8- April 20. Paid BD1200 for wages expense. The effect of the transaction on the basic accounting equation should be:

a- Wages Expense (+O.E) and + Cash

b- Wages Expense (- O.E) and + Cash

c- Wages Expense (-O.E) and – Cash✓

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9- April 24. The owner withdrew BD700 for personal use. The effect of the transaction on the basic accounting equation should be:

a- Drawings (-O.E) and – Cash✓

b- Drawings (+O.E) and – Cash

c- Drawings (-O.E) and + Cash

10- April 25. Purchased furniture BD4100 for cash. The effect of the transaction on the basic accounting equation should be:

a- -Furniture and – Cash

b- + Furniture and + Cash

c- + Furniture and – Cash✓

11- On May 12: Paid rent BD3600 cash for next year. It was recorded in journal entry.

a- Debit Prepaid Rent BD 3600 and Credit Cash BD3600. ✓

b- Debit Prepaid Rent BD 3600 and Credit Account Receivable BD3600

c- Debit Prepaid Rent BD 3600 and Credit Account Payable BD3600

12- May 1 : Invested BD24,000 cash in the business.It was recorded in journal entry.

a- Debit Cash BD 24,000 and Credit Capital BD24,000. ✓

b- Debit Capital BD 24,000 and Credit Cash BD24,000.

c- Debit Cash BD 24,000 and Credit Supplies BD24,000.

13- May 3 : Purchased building costing BD50,000 from Fawaz on account.It was recorded in journal entry.

a- Debit Building BD 50,000 and Credit Account Receivable BD50,000

b- Debit Building BD 50,000 and Credit Cash BD50,000.

c- Debit Building BD 50,000 and Credit Account Payable BD50,000. ✓

14- May 10: Performed services to customer BD33000 on credit.It was recorded in journal entry.

a- Debit Services Revenue BD 33000and Credit Account Receivable BD33000

b- Debit Cash BD33000 and Credit Services Revenue BD33000.

c- Debit Account Receivable BD 33000and Credit Services Revenue BD33000. ✓

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QUESTION TWO:

The following transactions occurred during June 2020 for Rashed Est.

June 1 : Invested BD21,000 cash and BD64,000 for trucks in the business.
June 8 : Purchased supplies for BD3,250 from Nader Est., paid cash BD1,250 and balance on credit.
June 16: Performed services to customer Salem for BD9,200 on account.
June 20: Paid balance due to creditor Nader Est.
June 23: Received BD4,200 from customer Salem.
June 27: Paid BD1,700 cash for electricity.
June 30: Rashed withdrew BD2,400 cash for personal use.

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Required:

Journalize the June transactions.

GENERAL JOURNAL

Date	Account Title and Explanation	PR	Debit	Credit
June 1	Cash (3)		21,000	
	Trucks		64,000	
	Capital			85,000
June 8	Supplies (3)		3,250	
	Cash			1,250
	Account Payable (Nader)			2,000
June 16	Account Receivable (Salem) (3)		9,200	
	Services Revenue			9,200
June 20	Account Payable (Nader) (3)		2,000	
	Cash			2,000
June 23	Cash (3)		4,200	
	Account Receivable (Salem)			4,200
June 27	Electricity Expenses (3)		1,700	
	Cash			1,700
June 30	Drawings (4)		2,400	
	Cash			2,400

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QUESTION THREE:

4×4

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The following balances were extracted from the books of AL Masa Cleaning Services at 31st December, 2020:

	BD		**BD**
Cash	13,900	Withdrawals	800
Accounts Receivable	2,000	Service Revenues	8,300
Equipment	6,000	Wages Expense	600
Prepaid Rent	4,000	Utilities Expense	2,500
Accounts Payable	4,000	Supplies Expense	1,100
Capital	16.000	Rent Expense	3,300
Investment during the year	3,200	Fees Income	2,700

You are required to compute the following:

1- Total Revenue and Total Expenses (4)
Total Revenues = BD8300 +2700 = BD
Total Revenues = 600 + 2500 + 1100 + 3300= BD7500

2- Net Income or Loss. (4)
= 11000 -7500 = BD3500

3- Ending Capital on Dec, 31 2020.(4)
= 16000 + 3200 +3500 -800 = BD21900

4- Total Current Assets and Total Fixed Assets: (4)
Total Current Assets = 13900+2000+4000 = BD19900
Total Fixed Assets = BD6000

QUESTION FOUR:

AL Huda Company opened new business on June 1 with repair electric sets. Its trial balance before adjustment on Aug 31, 2020 is as follows.

5×4
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AL Huda Company
Trial Balance
As at Aug 31, 2020

Account Title	Debit BD	Credit BD
Cash	30,000	
Supplies	5,300	
Prepaid Rent	9,000	
Prepaid Insurance	65,000	
Buildings	145,000	
Equipment	18,000	
Account Payable		7,000
Unearned Service Revenues		8,400
Mortgage Payable		25,000
Capital		203,900
Drawings	4,000	
Repair Service Revenues		70,000
Utilities Expenses	6,800	
Repair Expenses	5,200	
Salaries Expenses	26,000	
Total	**314,300**	**314,300**

Other data: (the adjustment for 3-months period (June 1 till Aug 31)

1. Insurance expires at the rate of BD400 per month.
2. A count on Dec 31 shows BD3,300 of supplies on hand.
3. Annual depreciation is BD6,000 on building.
4. Unearned services revenues of BD 2,400 were earned prior to Aug 31.
5. Salaries of BD2,100 were unpaid at Aug 31.

Required:

Prepare the adjusting entries on Aug 31 2021 for 3-months period (June 1 till Aug, 31 2020)

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GENERAL JOURNAL

Date	Account Title and Explanation	PR	Debit	Credit
Aug, 31	Insurance expenses (400×3)		1,200	
	Prepaid Insurance			1,200
Aug, 31	Supplies Expenses (5,300 – 3,300)		2,000	
	Supplies			2,000
Aug, 31	Depreciation Expenses –Building (6000÷12)×3		1500	
	Accumulated Depreciation - Building			1500
Aug, 31	Unearned Services Revenues		2,400	
	Services Revenues			2,400
Aug, 31	Salaries Expenses		2,100	
	Salaries Payable			2,100

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End Of Exam