

نماذج امتحانات نهاية الفصل الثاني



تم تحميل هذا الملف من موقع مناهج مملكة البحرين

موقع المناهج ← مناهج مملكة البحرين ← الصف الثاني الثانوي ← تربية اقتصادية ← الفصل الثاني ← ملفات متنوعة ← الملف

تاريخ إضافة الملف على موقع المناهج: 20:35:37 2025-05-17

ملفات اكتب للمعلم اكتب للطالب | اختبارات الكترونية | اختبارات | حلول | عروض بوربوينت | أوراق عمل
منهج انجليزي | ملخصات وتقارير | مذكرات وبنوك | الامتحان النهائي | للمدرس

المزيد من مادة
تربية اقتصادية:

التواصل الاجتماعي بحسب الصف الثاني الثانوي



صفحة مناهج مملكة
البحرين على
فيسبوك

الرياضيات

اللغة الانجليزية

اللغة العربية

التربية الاسلامية

المواد على تلغرام

المزيد من الملفات بحسب الصف الثاني الثانوي والمادة تربية اقتصادية في الفصل الثاني

مراجعة قصد 211 القسم التجاري	1
مذكرة الإدارة المكتبية أدر 213	2
مذكرة الإدارة المكتبية أدر 213	3
مذكرة مقرر أدر 213	4
مذكرة أدر 213	5

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

60

SECOND SEMESTER EXAM 2022/2023

COURSE NAME: ACCOUNTING (1)

COURSE CODE: 111 مح

TRACK: التجاري وتوحيد المسارات

TIME: 2 Hours

QUESTION ONE:

The following transactions for Saleh Est., during May 2022.

May 01: Invested BD32,000 cash and building for BD108,000 in the business.

May 05: Bought motor van for BD9,000 from Fahad Est, on credit.

May 09: Paid 40% to creditor Fahad Est.

May 12: Performed services for BD25,000 to customer Noor, received BD15,000 cash and balance on credit.

May 18: Paid wages expense BD1,700.

May 24: Received BD8,000 from customer Noor.

May 26: Saleh withdrew BD300 cash for personal use.

Required:

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

Date	Assets =				Liabilities + Owner's Equity				
	Cash	Account Receivable	Building	Motor Van	Account Payable	Capital	Revenues	Drawings	Expenses
May 01									
May 05									
May 09									
May 12									
May 18									
May 24									
May 26									
Balance									
Total									

QUESTION TWO:

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

16

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.

GENERAL JOURNAL

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

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.

.....

.....

.....

.....

b- Determine the value of the ending capital.

.....

.....

.....

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

Total Current Assets =

.....

Total Fixed Assets =

.....

Total Current Liabilities =

.....

Total Long-term liabilities =

.....

QUESTION FOUR:

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

10

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:**12**

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

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									
Totals	160,400	160,400								
Net										
Totals										

END OF EXAM