

## كتاب الطالب مقرر محاسبة 111



### تم تحميل هذا الملف من موقع المناهج البحرينية

موقع المناهج ⇨ المناهج البحرينية ⇨ الصف الثاني الثانوي ⇨ الثقافة التجارية ⇨ الفصل الثاني ⇨ ملفات متنوعة ⇨ الملف

تاريخ إضافة الملف على موقع المناهج: 2025-04-26 20:58:37

ملفات اكتب للمعلم اكتب 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 للمدرس

المزيد من مادة  
الثقافة التجارية:

### التواصل الاجتماعي بحسب الصف الثاني الثانوي



صفحة المناهج  
البحرينية على  
فيسبوك

الرياضيات

اللغة الانجليزية

اللغة العربية

التربية الاسلامية

المواد على تلغرام

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

ملخص مقرر أدر

1

ملخص دروس مقرر أدر 1

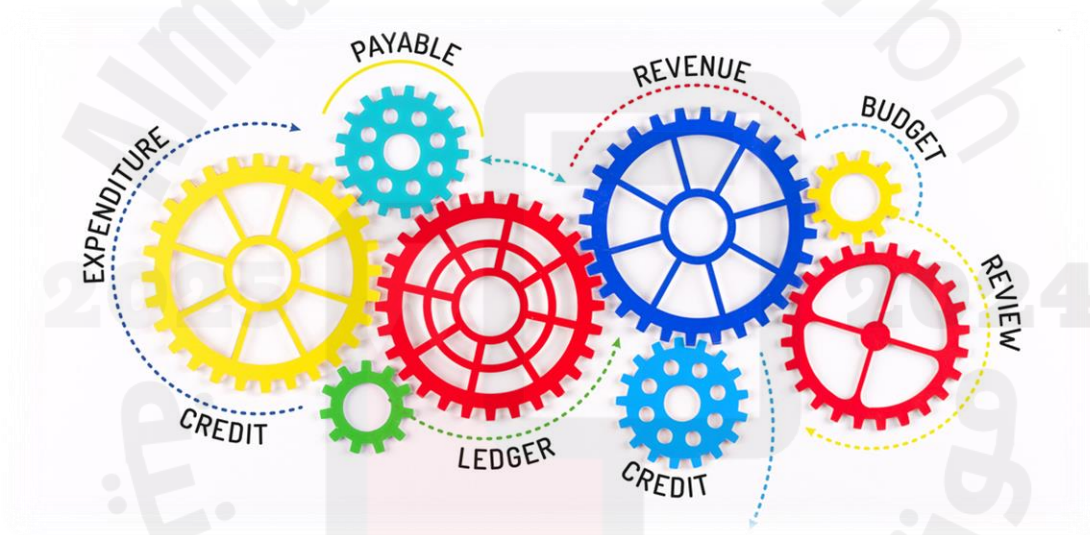
2



# Principle of Accounting (1)

## ACC 111

### WORKBOOK (1)



Student Name: \_\_\_\_\_

Class: \_\_\_\_\_

Academic No.: \_\_\_\_\_



## التغذية الراجعة لملف أعمال الطالب

رمز المقرر	الشعبة	
اسم الطالب	الرقم الأكاديمي	

م	التاريخ	الدرجة	التقدير	الوصف	التعزيز	التطوير
1			<input type="checkbox"/> ممتاز <input type="checkbox"/> جيد <input type="checkbox"/> مقبول <input type="checkbox"/> ضعيف	<input type="checkbox"/> أداؤك متقن. <input type="checkbox"/> إجاباتك منسقة. <input type="checkbox"/> وظفت النظريات والقوانين بطريقة صحيحة. <input type="checkbox"/> لديك أخطاء علمية. <input type="checkbox"/> لم توظف النظريات والقوانين بطريقة صحيحة. <input type="checkbox"/> ملفك (دفترك) ناقص. <input type="checkbox"/> ملفك (دفترك) غير مرتب	<input type="checkbox"/> شكر لك. <input type="checkbox"/> أقدر مجهودك <input type="checkbox"/> ملفك (دفترك) مرتب وجميل. <input type="checkbox"/> موفق دوما <input type="checkbox"/> اجتهادك مثمر <input type="checkbox"/> محاولتك جيدة.	<b>معالجة:</b> <input type="checkbox"/> تدرب أكثر على التمارين المشابهة من الكتاب المدرسي. <input type="checkbox"/> كن مهتما أكثر بالتعلم والأعمال الكتابية <input type="checkbox"/> أسأل المعلم أو زميل متعاون معك. <input type="checkbox"/> استعن بمصادر معرفة أخرى. <input type="checkbox"/> نظم ورتب ملفك (دفترك) <b>إثراء:</b> <input type="checkbox"/> أجب على مسائل مهارات التفكير العليا من الدروس في الكتاب المدرسي. <input type="checkbox"/> تحدى قدراتك في حل المشكلات. <input type="checkbox"/> عزز معلوماتك بمصادر معرفة أخرى.
2			<input type="checkbox"/> ممتاز <input type="checkbox"/> جيد <input type="checkbox"/> مقبول <input type="checkbox"/> ضعيف	<input type="checkbox"/> أداؤك متقن. <input type="checkbox"/> إجاباتك منسقة. <input type="checkbox"/> وظفت النظريات والقوانين بطريقة صحيحة. <input type="checkbox"/> لديك أخطاء علمية. <input type="checkbox"/> لم توظف النظريات والقوانين بطريقة صحيحة. <input type="checkbox"/> ملفك (دفترك) ناقص. <input type="checkbox"/> ملفك (دفترك) غير مرتب	<input type="checkbox"/> شكر لك. <input type="checkbox"/> أقدر مجهودك <input type="checkbox"/> ملفك (دفترك) مرتب وجميل. <input type="checkbox"/> موفق دوما <input type="checkbox"/> اجتهادك مثمر <input type="checkbox"/> محاولتك جيدة.	<b>معالجة:</b> <input type="checkbox"/> تدرب أكثر على التمارين المشابهة من الكتاب المدرسي. <input type="checkbox"/> كن مهتما أكثر بالتعلم والأعمال الكتابية <input type="checkbox"/> أسأل المعلم أو زميل متعاون معك. <input type="checkbox"/> استعن بمصادر معرفة أخرى. <input type="checkbox"/> نظم ورتب ملفك (دفترك) <b>إثراء:</b> <input type="checkbox"/> أجب على مسائل مهارات التفكير العليا من الدروس في الكتاب المدرسي. <input type="checkbox"/> تحدى قدراتك في حل المشكلات. <input type="checkbox"/> عزز معلوماتك بمصادر معرفة أخرى.

الوقفة الأولى

توقيع المعلم:

توقيع الطالب:

توقيع ولي الأمر:

الوقفة الثانية

توقيع المعلم:

توقيع الطالب:

توقيع ولي الأمر:

## أكثر الكلمات والأفعال استخداماً في المحاسبة

Verb	Past	Meaning
Buy	Bought	اشترى
Purchase	Purchased	اشترى
Sell	Sold	باع
Perform	Performed	قدم
Invest	Invested	استثمر
Pay	Paid	دفع
Withdraw	Withdrawn	سحب
Receive	Received	استلم
Deposit	Deposited	أودع
Use	Used	استخدم
Start	Started	بدأ
Decrease	decreased	نقص
Increase	Increased	زاد

Word	Meaning
Assets	أصول / ممتلكات
Liabilities	الديون
Owner's Equity	رأس المال
Cash	النقد
Equipment	معدات
Supplies	قرطاسية
Trucks	شاحنات
Buildings	مباني
Lands	أراضي
Capital	رأس المال
Debtors	المدين
Creditors	الدائنين
Loans	قروض
Revenues	إيرادات
Expenses	مصروفات
Investments	استثمارات
Withdrawals	سحوبات
Services	خدمات
On account On credit	على الحساب

# CHAPTER 2

## Accounting In Action

## Accounting Equation

مجموع استثمارات الشخصى والديون  
يساوي ممتلكات الشركة

**ASSETS = LIABILITIES + OWNER's EQUITY**

الأصول = الالتزامات + حقوق الملكية

**Example:**

Assets (A)	=	Liabilities (L)	+	Owner's Equity (OE)
BD 20,000	=	BD 8,000	+	BD 12,000

**A. Find the missing figures:**

Assets (A)	=	Liabilities (L)	+	Owner's Equity (OE)
95,000	=	5,000	+	
	=	7,000	+	92,000
50,000	=		+	28,000

**B. Find the missing figures :**

Assets (A)		=	Liabilities (L)	+	Owner's Equity (OE)
Cash	Supplies	=	A/c Payable	+	Capital
	13,600	=	6,900	+	15,200
24,000	31,650	=	25,420	+	
16,499	31,700	=		+	25,400

Assets (A)	الممتلكات / الموجودات	Liabilities (L)	الديون
Cash	نقد	Notes Payable	أوراق دفع
Supplies	لوازم و قرطاسية	Loan	قرض
Equipment	معدات	Interest Payable	فوائد مستحقة
Land	أرض	Wages Payable	رواتب مستحقة
Account Receivable Debtors	سلف لك	Account Payable Creditors	سلف عليك
Inventory	مخزون		
Prepaid insurance	تأمين مسبق الدفع	Owner Equity (OE)	حقوق الملكية
investment	استثمارات	Capital	رأس المال
Furniture	أثاث	Revenue	إيرادات / أرباح
Truck	شاحنة	Expense	مصاريف
Building	مبنى	Drawing	سحوبات شخصية
Car	سيارة		
Machines	آلات		
Premises	منشآت		
Computer	كمبيوتر		
Vehicles	مركبات		

Expense (E)	المصروفات	Revenue (R)	الإيرادات
Rent Expense	أجارات	Rent Revenue	أجارات
Wages / Salaries	رواتب	Service Revenue	إيرادات / أرباح
Advertising Expense	إعلانات	Sale Revenue	مصاريف
Insurance Expense	تأمين	Commission Income	عمولة
Utility Expense	الكهرباء والماء	Fees Earned	مستحقات
Supplies Expense	معدات		
Interest Expense	فوائد		



**Exercise (2-2):** Selected transactions for Hassan's Company are listed below.

Transactions	Assets	Liabilities	Owner's equity
1. Invested cash in the business.			
2. Purchased Supplies for cash.			
3. Performed services to customer on account.			
4. Paid cash for salaries expenses.			
5. Purchased furniture on credit.			
6. Paid cash to creditor.			
7. Withdrew cash for personal use.			

**Required:** From the above transactions, describe the effect (increase or decrease or no effect) on assets, liabilities and owner's equity.

**Exercise (2-3):** 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	Lands	
2	Premises	
3	Bonds Payable	
4	Prepaid Rent	
5	Fees Earned	
6	Cash	
7	Capital	
8	Salaries Payable	
9	Inventory	



**Exercise (2-5):**

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 equipment on account			
3	Performed services for cash			
4	Received from account receivable			
5	Paid cash to creditor			

Show the effect of the following transactions on Cash Account only. (Using the mark in the appropriate column.)

NO	Transaction	Increase	Decrease	No Effect
1	Invested lands in the business.			
2	Paid for office rent.			
3	Received check from customer.			
4	Purchased supplies on account.			
5	Completed services and receiving receipt.			

**Exercise(2-7) The following transactions for Abdulla Travelling Agency during December 2020.**

**Dec, 01: Invested BD39,500 cash in the business.**

**Dec, 03: Purchased equipment for BD3,500 cash.**

**Dec, 06: Provided services for BD6,350 to Mohammed on account.**

**Dec, 09: Paid BD1,200 cash for electricity.**

**Dec, 13: Hired a secretary for monthly salary of BD410.**

**Dec, 14: Abdulla withdrew BD2,500 cash for personal use.**

**Dec, 16: Received full amount due from customer Mohammed.**

**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	Equipment	Account Payable	Capital	Revenues	Drawings	Expenses
Dec 1								
3								
6								
9								
13								
....								
....								
Balance								
Total								

**Exercise (2-8)** The following transactions for Rehab Est., during January 2020.

**Jan, 01:** Invested BD51,000 cash and machines for BD19,000 in business.

**Jan, 02:** Purchased supplies for BD2,900 from Mega Est. paid BD900 cash and balance on credit.

**Jan, 07:** Paid 60% to creditor Mega Est.

**Jan, 11:** Completed services for BD17,850 to customer Aysha, received BD7,850 cash and balance on credit.

**Jan, 15:** Paid monthly salaries BD3,600.

**Jan, 17:** Received BD5,000 from customer Aysha.

**Jan, 19:** Rehab withdrew BD800 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	Machine	Supplies	Account Payable	Capital	Revenues	Drawings	Expenses
Jan1									
2									
7									
11									
15									
17									
19									
Balance									
Total									

**Exercise (2-3): (Extra)**

Arwa services made the following transactions during the month of June 2020:

**June 1.** Invested BD15,000 cash and equipment BD5,000 in the business.

**June 5.** Purchased supplies on account BD 8,000 from Maha Est.

**June 7.** Provided service to customer Ahmed for BD14,000, received BD6,000 cash and the balance is on credit.

**June 12.** Received from customer Ahmed BD2,600.

**June 18.** Paid to creditor Maha Est. BD6,000.

**June 20.** Paid BD650 for office rent.

**June 24.** Withdrew BD200 for personal use.

**June 30.** BD3,000 of supplies has been used.

**Required:**

Show the effect of the transactions on the Basic accounting equation.

Date	Assets =				Liabilities + Owner's Equity				
	Cash	Account Receivable	Equipment	Supplies	Account Payable	Capital	Revenues	Drawings	Expenses
June1									
5									
7									
12									
18									
20									
....									
....									
Balance									
Total									

**Exercises (2-4): (Extra)**

**In January 2020 Yousif started his business (Yousif cleaning services). During the month, he completed the following transactions:**

**Jan, 01. Yousif invested BD 60,000 cash in the business.**

**06. Purchased a machine for BD 6,000 on credit.**

**10. Received BD 360 for performing service for a customer.**

**18. Paid creditors 20% of the balance.**

**20. Completed service for customer Ali for BD720, received BD400 and the balance is on account.**

**22. Paid BD500 for adverting expense.**

**23. Received the amount due from customer Ali.**

**25. Yousif withdrew BD 380 for personal use.**

**Required: Show the effect of the above transactions on the basic accounting equation.**

Date	Assets =			Liabilities +		Owner's Equity		
	Cash	Account Receivable	Machine	Account Payable	Capital	Revenues	Drawings	Expenses
Jan, 1								
6								
10								
18								
20								
22								
.....								
.....								
Balance								
Total								

**Exercises (2- 5): Extra**

The following transactions are from Ashraf Company for the month of July 2020.

**July 01. Invested BD 62,000 cash and supplies BD8000 in the business.**

**04. Purchased supplies BD2,000 on account from Essa Company.**

**09. Preform service BD18,000 on account for customer Ahmed.**

**17. Incurred advertising expense BD700 on account.**

**22. Ashraf withdraw BD1,300 for private use.**

**26. Paid BD1,000 to creditor Essa's Company.**

**Required: Show the effect of the previous transactions on the basic accounting equation.**

Date	Assets =			Liabilities + Owner's Equity				
	Cash	Account Receivable	Supplies	Account Payable	Capital	Revenues	Drawings	Expenses
Balance								
Total								





# CHAPTER 3

## Analyzing and Journalizing Transactions

### Chapter 3

#### Exercise (3-1):

Identify the normal balance (debit or credit) for each of the following accounts.

NO.	Account title	Normal balance
1	Account Receivable	
2	Notes Payable	
3	Fees Income	
4	Unearned Revenues	
5	Salaries Expenses	
6	Trucks	
7	Prepaid Rent	
8	Capital	
9	Premises	
10	Wages Payable	
11	Drawings	
12	Equipment	

#### Exercise (3-2):

Indicate whether a debit or credit will decrease the normal balance of the following accounts. (Using ✓ in the appropriate column.)

No.	Account title	Increase in	
		DR	CR
1	Supplies		
2	Lands		
3	Fees Earned		
4	Cash		
5	Building		
6	Service Revenues		
7	Prepaid Insurance		
8	Capital		
9	Motor Van		
10	Interest Payable		
11	Drawings		
12	Notes Receivable		

**Exercise (3-3):**

Identify whether a debit or credit yields the Indicated change for each of the following accounts.

No.	Accounts	Answer
1	To increase furniture	
2	To increase account payable	
3	To increase capital	
4	To increase Drawings	
5	To increase building	
6	To decrease machines	
7	To decrease loans	
8	To decrease cash	
9	To decrease notes receivable	
10	To Increase revenues	

**Exercise (3-3): Extra**

Place (✓) for the transactions that should be recorded in the general journal and (X) for those that should not be recorded.

	Hired an employee with a salary of BD 500 monthly.
	Paid BD 100 for the telephone bill.
	Withdrew BD 40 for personal use.
	Decided to purchase supplies for BD 550.
	Ordered a new photocopy machine at the price of BD 600.
	Preformed service BD250 cash to a customer.

**Exercise (3-5):** Hamad started his business on May 1, 2020. The following selected events and transactions occurred during May.

**May 1:** Invested BD35,000 cash and BD5000 on equipment in the business.

**May 3:** Purchased building BD64,000 from Salman. Paid cash BD34,000 and balance on credit.

**May 6:** Ordered supplies BD2,000 from Ebrahim.

**May 8:** Completed services to customer for BD4,800 cash.

**May 9:** Incurred advertising expenses BD1,100 on account.

**May 10:** Paid the amount due to creditor Salman.

**May 15:** Paid salaries BD1,400 for cash.

**May 18:** Withdrew cash BD2,300 for private use.

**Required:** Journalize the May transactions.

**Answer (3-5):**                      **GENERAL Journal**

Date	Account Title and Explanation	PR	Debit	Credit
May1				
3				
6				
8				
9				
10				

**Answer (3-5):**                      **GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
15				
18				

**Q; Complete the following table by classifying the account into: Assets, Liabilities, Owners equity, Revenue, Expense, and Debit or Credit for the increase and decrease:**

Account	classification	Increase	Decrease
Truck			
Supplies used			
Fees earned			
Loan			
Notes receivable			
Capital			
Rent expense			
Account payable			

**Exercise (3-6):** The following transactions were completed for Amina Est.:

**April 1:** Amina invested cash BD31,000 in the business.

**April 5:** Purchased Furniture BD1,050 for cash.

**April 7:** Performed service to Rana BD5,400 on account.

**April 9:** Paid BD940 for advertising expense.

**April 11:** Purchased supplies on account for BD650.

**April 13:** Received BD100 from Rana for the service performed On April 7.

**April 16** Found that BD400 of supplies has been used.

**Required:** Prepare the Journal Entries.

**Answer 3-6:**

**GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
Apr 1				
5				
7				
9				
11				
13				
16				

**Exercises 3-7:**

Complete the following journal entries of Hady Company for the month of March 2020.  
(Using the explanation)

Date	Account Title and Explanation	PR	Debit	Credit
March 1	.....		....	
	.....			....
	Invested Cash BD25,000 in the Business.			
March 4	.....		.....	
	.....			.....
	Paid Cash BD3,120 for office rent.			
March 8	.....		3,600	
	.....			3,600
	Purchased equipment on credit.			
March 13	.....		.....	
	.....			.....
	Completed services BD9,550 to customer on account.			
March 17	.....			
	.....			
	Paid cash BD1,800 to creditor.			



**Exercise (3-5) Extra: Mohammed Jasim started his business MJ cleaning services; he completed the following transaction during March 2020:**

- 01. Invested BD50,000 cash and BD5,000 truck in the business.**
- 03. Completed cleaning service for Faisal co. for BD750, and received BD300 cash.**
- 07. Purchased equipment for BD6,500 on credit.**
- 13. Paid salaries for BD800.**
- 17. Withdrew BD100 for private use.**
- 19. Collected the amount due from Faisal co.**
- 23. Paid the 40% of the balance due from transaction (March 07).**
- 27. BD 250 of supplies were used.**

**Required: Record the above transactions in the General journal.**

**GENERAL JOURNAL**

<b>Date</b>	<b>Account Title and Explanation</b>	<b>PR</b>	<b>Debit</b>	<b>Credit</b>
<b>Mar 1</b>				
<b>3</b>				
<b>7</b>				
<b>13</b>				

### GENERAL JOURNAL

Date	Account Title and Explanation	PR	Debit	Credit
17				
19				
23				
27				

#### Exercise (3-6): Extra

Al Noor Est. had the following transactions in April 2020:

- 01. Invested BD 10,000 cash in the business.
- 04. Purchased Supplies for BD 220 cash.
- 09. Paid wages expense for BD 900.
- 15. Suggested to buying a new machine for BD 6,600.
- 18. Preformed a service for BD 500 on account.
- 21. Purchase equipment for BD 300 on credit.
- 24. Received 50% of the amount due from the debtors.
- 29. Paid the amount due to creditors.

Required: Record the above transactions in the General journal.

# GENERAL JOURNAL

Date	Account Title and Explanation	PR	Debit	Credit
Apr 1				
4				
9				
15				
18				
21				
24				
29				
<div>Assets + Expenses+Drawing</div> <div>+ Debit                      - Credit</div> <div>-----</div> <div>Liabilities + Revenues+ Capital OE</div> <div>-Debit                      + Credit</div>				

**Exercises 3-8: (Extra)**

An inexperienced bookkeeper made the following entries during the month of July 2020; you are required to correct the wrong entry. In each entry, the explanation is correct.

Date	Account Title and Explanation	PR	Debit	Credit
July 9	Service Revenues		8,240	
	Account Receivable			8,240
	Performed services BD8,240 to customer on credit.			
July 10	Supplies		1,650	
	Cash			1,650
	Purchased supplies BD1,560 for cash.			
July 12	Cash		2,500	
	Account Payable			2,500
	Paid cash BD2,500 to creditor.			
July 15	Capital		7,100	
	Cash			7,100
	Withdrew cash BD1,700 for personal.			
July 19	Account Receivable		18,000	
	Cash			18,000
	Received cash BD18,000 from account receivable.			

قم بوضع خط تحت الحساب المكتوب بشكل خاطئ ثم اكتب الحساب الصحيح جنبه

**9-Complete the following journal entries of ABC Company for the month of June 2020.  
(Using the explanation)**

Date	Account Title and Explanation	PR	Debit	Credit
June 1	.....		.....	
	Equipment		25,000	
	.....			70,000
	Invested cash and equipment in the business.			
June 6	.....		200	
	.....			.....
	Paid for electricity.			
June 14	.....		.....	
	.....			.....
	Bought furniture BD 400 on account.			
June 20	.....		.....	
	.....			.....
	Received BD 370 for service preformed.			
June 26	.....		.....	
	.....			.....
	Paid the amount due to the creditor.			

الدرجة	التفصيل	الوصف	التعزيز	التطوير	توقيع معلم المقرر
	ممتاز	جيد	مقبول	ضعيف	عملك مثق
					اجابك منسقة
					لديك اخطاء علمية
					لم تراعي المتطلبات
					اخرى.....
					موفق توما
					محاو لا تترك جيدة
					افكر مجبوك
					اجتهادك مشمر
					شكرا لك
					عزز معلوماتك
					بمصادرك معقة اخرى
					المشكلات
					تحدي قدرتك في حل
					من الدروس في الكتاب المدرسي
					مهارات التفكير العليا
					اجب على مسائل
					تدريب اكثر على
					من الكتاب المدرسي
					المعارين المشابهة
					اسأل المعلم أو زميل
					متعاون معك
					بالأعمال الكتابية
					عن مهتمات أكثر
					التاريخ
					توقيع الطالب
					توقيع ولي امر الطالب

**10-Choose the correct answer.**

1. The debit side of the journal entry is:
  - a) + Assets +Expense +Liabilities + Capital
  - b) + Assets +Expense - Liabilities - Capital
  - c) + Assets - Expense +Liabilities - Capital
  - d) - Assets +Expense - Liabilities + Capital
2. Fahad Est, Invested Cash BD32,000 in the business. The journal entry should be:
  - a) Debit cash and credit revenue
  - b) Debit cash and credit account receivable
  - c) Debit capital and credit cash
  - d) Debit cash and credit capital
3. Paid salary expense BD450. The journal entry should be:
  - a) Debit cash and credit salary expense
  - b) Debit salary expense and credit cash
  - c) Debit salary expense and credit account payable
  - d) Debit salary expense and credit capital
4. All the following are on the Debit side except:
  - a) Increase in Assets
  - b) Increase in Drawings
  - c) Increase in Revenue
  - d) Increase in Expense

**11-Complete the following table by classifying the account into: Assets, Liabilities, Owner's equity, Revenue, Expense, and Debit or Credit for the increase and decrease:**

Account	classification	Increase	Decrease
Truck			
Supplies used			
Fees earned			
Loan			
Notes receivable			
Capital			
Rent expense			
Account payable			

# CHAPTER 4

## Posting Journal Entries & Preparing Trial Balance



#### **Ch 4 : Exercises:**

##### **Exercise (4-1):**

Sultan's Company was started on May 1 2020. The following selected transactions occurred during May.

May 1: Invested BD87,000 cash in the business.

May 3: Purchased building costing BD55,000 from Sami on account.

May 10: Performed services to customer BD15,600 cash.

May 15: Paid BD25,000 cash to creditor Sami.

May 18: Sultan withdrew BD1,300 cash for personal use.

May 24: Completed services for BD8,200 to customer Ebrahim on credit

##### **Required:**

1. Post to general ledger account.
2. Prepare a trial balance at May 31 2020.

#### **GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
May 1	Cash		87000	
	Capital			87000
3	Building		55000	
	Account payable -Sami			55000
10	Cash		15600	
	Service Revenue			15600
15	Account payable -Sami		25000	
	Cash			25000
18	Drawing		1300	
	Cash			1300
24	Account Receivable – Ebrahim		8200	
	Service Revenue			8200

**Account name: Cash**

Date	Explanation	Ref	Debit	Credit	Balance

**Account name: Account Payable**

Date	Explanation	Ref	Debit	Credit	Balance

**Account name:**

Date	Explanation	Ref	Debit	Credit	Balance

**Account name:**

Date	Explanation	Ref	Debit	Credit	Balance

**Account name:**

Date	Explanation	Ref	Debit	Credit	Balance

**Account name:**

Date	Explanation	Ref	Debit	Credit	Balance

**Account name:**

Date	Explanation	Ref	Debit	Credit	Balance

.....  
**Trial Balance**  
.....

Account Title	Debit BD	Credit BD

**Exercise (4-2):**

Sultan's Company was started on May 1 2020. The following selected transactions occurred during May.

**May 1:** Invested BD87,000 cash in the business.

**May 3:** Purchased building costing BD55,000 from Sami on account.

**May 10:** Performed services to customer BD15,600 cash.

**May 15:** Paid BD25,000 cash to creditor Sami.

**May 18:** Sultan withdrew BD1,300 cash for personal use.

**May 24:** Completed services for BD8,200 to customer Ebrahim on credit

**Required:**

Post to T account.

**GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
May 1	Cash		87000	
	Capital			87000
3	Building		55000	
	Account payable -Sami			55000
10	Cash		15600	



# CHAPTER 5

## Preparing Financial Statements For Services Business

## Ch 5

### Exercise (5-1):

The following accounts were extracted from the book of Hamad Repair services shop.

Account	BD	Account	BD
Drawings	3,600	Fees Income	33,200
Cash	44,200	Unearned Rent Revenues	5,100
Account Payable	8,700	Wages Expenses	7,600
Salaries Payable	4,500	Notes payable(19 months)	4,900
Supplies	6,000	Interest Expenses	9,800
Building	102,000	Mortgage Payable	14,200
Machines	38,000	Beginning Capital	140,600

### Required:

- a) Classify each of the previous accounts in the appropriate financial statement in which it can be recorded (Income Statement-Statement of Owner's Equity- Balance Sheet).

Income Statement	Statement of Owner's Equity	Balance Sheet

- b) Determine the value of net income or loss.

.....

.....

- c) Determine the value of ending capital.

.....

.....

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

.....

.....

**Exercise (5-2):**

The following are the major balance sheet classifications.

**Current Assets (CA) – Fixed Assets (FA) – Current Liabilities (CL) Long-term Liabilities (LTL) – Owner's Equity (OE) – Not Included (NI)**

<b>Bond Payable</b>	<b>LTL</b>	<b>Net Income</b>	<b>OE</b>
<b>Premises</b>		<b>Supplies</b>	
<b>Machines</b>		<b>Fees Earned</b>	
<b>Drawings</b>		<b>Salaries Payable</b>	
<b>Services Revenues</b>	<b>NI</b>	<b>Lands</b>	
<b>Wages Expenses</b>		<b>Unearned Revenues</b>	
<b>Cash</b>		<b>Equipment</b>	
<b>Inventory</b>		<b>Rent Expenses</b>	
<b>Account Payable</b>		<b>Notes Payable (2 years)</b>	

**Exercise (5-3):**

The following is the Trial Balances of Manal Company at 31<sup>st</sup> December, 2020: Trial

**Balance**

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

<b>Account Title</b>	<b>Debit</b>	<b>Credit</b>
<b>Cash</b>	<b>20,500</b>	
<b>Accounts Receivable</b>	<b>2,000</b>	
<b>Office Supplies</b>	<b>800</b>	
<b>Cleaning Equipment</b>	<b>4,200</b>	
<b>Furniture</b>	<b>3,700</b>	
<b>Accounts Payable</b>		<b>3,000</b>
<b>Utilities Payable</b>		<b>1,400</b>



Notes Payable (due in 30 months)		4,200
Manal's Capital		19,300
Manal's Drawings	900	
Service Revenues		4,800
Rental Revenues		5,000
Rent Expense	2,100	
Salaries Expense	1,350	
Wages Expense	2,150	
Total	37,700	37,700

**Required:** Complete the financial statements below:

-----  
**Income Statement**  
 -----

2025	2024	

-----  
**Statement of Owner's Equity**  
 -----

<b>Beginning Capital</b>		

-----  
**Balance Sheet**  
 -----

2025				2024	

(5-4) The following is the Trial Balances of Bader Company at 31<sup>st</sup> December, 2020:

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

Account Title	Debit	Credit
Cash	14,000	
Accounts Receivable	6,000	
Prepaid Rent	2,500	
Trucks	25,500	
Motor Van	19,000	
Accounts Payable		2,600
Interest Payable		1,900
Bonds Payable		7,500
Bader's Capital		59,600
Bader's Drawings	1,500	
Service Revenues		6,000
Fees Income		3,200
Advertising Expense	1,800	
Salaries Expense	7,500	
Repair Expense	3,000	
<b>Total</b>	<b>80,800</b>	<b>80,800</b>

**Required:**

- 1- Prepare the Income Statement.
- 2- Prepare the Balance Sheet as at Dec, 31 2020.

-----  
**Income Statement**  
-----

<b>Revenues:</b>		
<b>Total Revenues:</b>		
<b>Expenses:</b>		
<b>Total Expenses:</b>		

-----  
**Balance Sheet**  
-----

2025				2024	

(5-5)The following is the trial balances of Sameer Cleaning Service as at 31<sup>st</sup> December, 2020:

**Trial Balance**

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

<b>Account Title</b>	<b>Debit</b>	<b>Credit</b>
<b>Cash</b>	<b>15,000</b>	
<b>Accounts Receivable</b>	<b>7,000</b>	
<b>Office Supplies</b>	<b>2,500</b>	
<b>Cleaning Equipment</b>	<b>9,000</b>	
<b>Buildings</b>	<b>12,000</b>	
<b>Accounts Payable</b>		<b>11,000</b>
<b>Sameer's Capital</b>		<b>22,500</b>
<b>Sameer's Drawings</b>	<b>3,000</b>	
<b>Cleaning Revenues</b>		<b>41,000</b>
<b>Supplies Expense</b>	<b>3,000</b>	
<b>Utilities Expense</b>	<b>4,000</b>	
<b>Wages Expense</b>	<b>19,000</b>	
<b>Total</b>	<b>74,500</b>	<b>74,500</b>

**Required:**

- 1- Prepare the Income Statement
- 2- Prepare the Statement of Owner's Equity.

-----  
**Income Statement**  
 -----


-----  
**Statement of Owner's Equity**  
 -----


(5-6):

The following balances were extracted from the books of AL Maha Cleaning Services at 31<sup>st</sup> December, 2020:

	BD		BD
Cash	11,200	Withdrawals	800
Accounts Receivable	2,000	Service revenues	8,300
Office Equipment	6,000	Wages Expense	600
Supplies	4,000	Utilities Expense	500
Accounts Payable	4,000	Supplies Expense	100
Capital	1,0000	Rent Expense	300
Investment during the year	3,200		

You are required to prepare the following:

- 1- Income Statement.
- 2- Statement of Owner's Equity.
- 3- Balance Sheet as at Dec, 31 2020.

### Income Statement


الدرجة	التقدير	الوصف	التعزير	التطوير	توقيع معلم المقرر
	ممتاز	جيد	مقبول	ضعيف	عملك متين
					اجابتهك منسقة
					ايك الخطاء غريبة
					لم تراعي المطلوب
					اخرى.....
					موفق دوما
					محاو لاثك جيدة
					اقر مجيولك
					اجتهادك مشعر
					شكر ا لك
					بعضه مع قة اخرى
					عزى مليونك
					المشاكل
					تحدى لقراتك في حل
					المدرسي
					مهارات التفكير العليا
					من الدروس في الكتاب
					اجدا على مسائل
					من الكتاب المدرسي
					التعاون المشيئة
					تدرب اكر على
					متعاون منك
					اسأل المعلم او زميل
					بالاعمال الكتابية
					كون مبدعا اكر
					تاريخ:
					توقيع الطالب
					توقيع ولي امر الطالب

-----  
**Statement of Owner's Equity**  
 -----


-----  
**Balance Sheet**  
 -----

2025				2024	



# CHAPTER 6

## Adjusting the Accounts

**Ch 6 : Adjusting Entries****Exercise (6-1):**

For each of the below transactions indicate the type of adjustment (Prepaid Expense / Accrued Expense) then record the adjusting entry for Isa Advertising Agency.

Transactions	Type & amount	
<b>1- Advertising Supplies of BD1,100 have been used.</b>		
..... .....		
<b>2- Expired insurance for the period is BD120.</b>		
..... .....		
<b>3- Salaries of BD600 not paid yet.</b>		
..... .....		

**Exercise (6-3):**

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

**AL Huda Company**  
**Trial Balance**  
**As at August 31, 2016**

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	
<b>Total</b>	<b>314,300</b>	<b>314,300</b>

**Other data:**

1. Insurance expires at the rate of BD200 per month.
2. A count on Aug 31 shows BD1,300 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 BD1,000 were unpaid at Aug 31.
6. The mortgage interest rate is 6% annually (the mortgage was taken on June 1 2020).

**Required:**

Prepare the adjusting entries on Aug, 31 2016 for 3-months period (June 1 till Aug, 31 2020)

**Answer (6-3): GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
Aug 31				
Aug 31				
Aug 31				
Aug 31				
Aug 31				
Aug 31				

**Exercise 6-4:**

AL Manar Company was started in January 1 2020. Presented below are both the adjusted and unadjusted trial balances as of June 30 2020.

Account	Debit (BD)	Credit (BD)
Supplies	450	
Prepaid Insurance	600	
Equipment	16,000	
Accumulated Depreciation-Machinery		4,000
Notes Payable		8,000
Other Revenue		1,200
Service Revenues		3,600
Salaries Expenses	760	

The following data appeared on June 30, 2020:

- 1- Expired insurance for the period is BD150.
- 2- Supplies on hand at June 30 totaled BD75.
- 3- The depreciation charge for machinery is BD250 per month.

**Required:**

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

**GENERAL JOURNAL**

Date	Account Title and Explanation	PR	Debit	Credit
June 30				
June 30				
June 30				

**Exercise (6-5):** AL Fahad Company was started in January 1 2020. Presented below are both the adjusted and unadjusted trial balances as of Dec 31 2020.

Account Title	Unadjusted Trial Balance		Adjusted Trial Balance	
	Dr	Cr	Dr	Cr
Cash	11,000		11,000	
Account Receivable	20,000		21,500	
Supplies	8,600		4,800	
Prepaid Insurance	3,350		2,500	
Equipment	60,000		60,000	
Accumulated Depreciation-Equipment		28,000		34,000
Interest Payable		0		150
Unearned Service Revenues		7,200		5,900
Salaries Payable		0		2,100
Capital		25,500		25,500
Service Revenues		58,600		61,400
Salaries Expenses	10,000		12,100	
Insurance Expenses			850	
Interest Expenses	350		500	
Depreciation expenses			6,000	
Supplies Expenses			3,800	
Rent Expenses	4,000		4,000	

**Required:** Prepare the adjusting entries on Dec 31 2020.

#### General Journal

	Explanation	Dr.	Cr.
1	..... .....	.....	.....
2	..... .....	.....	.....

3	..... .....	.....	.....
4	..... .....	.....	.....
5	..... .....	.....	.....
6	..... .....	.....	.....
7	..... .....	.....	.....

الدرجة	التقدير	الوصف	التعزيز	التطوير	توقيع معلم المقرر
	ممتاز			أجبت على مسائل مهارات التفكير العليا من الدروس في الكتاب تدري قدرتك في حل المشكلات	كن مهتما أكثر بالأصول الكتابية
	جيد			عزز معلوماتك بمصادر مع رفقة أخرى شكرا لك	توقع الطالب
	مقبول			اجتياذك مشرف أقدر مجهودك محاو لائك جيدة	توقع ولي امر الطالب
				موفق يوما أخري.....	
				لم تراعي المطلوب لديك أخطاء علمية اجابائك مشقة عمالك متقن ضعيف	

# CHAPTER 7

## Worksheet for Services Business



## Chapter 7

**Exercise (7-1):**

The adjusted trial balance of the worksheet of Essa Company are as follows:

**Essa Company**  
**Worksheet**  
**For the year ended Dec 31, 2020**

Account Title	Adjusted Trial Balance		Income Statement		Balance Sheet	
	Dr	Cr	Dr	Cr	Dr	Cr
Cash	14,500					
Supplies	2,500					
Trucks	20,000					
Furniture	13,000					
Account Payable		2,100				
Unearned Revenues		1,900				
Capital		51,700				
Drawings	700					
Service Revenues		3,500				
Rent Revenues		6,400				
Wages Expenses	8,000					
Telephone Expenses	6,000					
Utilities Expenses	900					
Total	65,600	65,600				
Net .....						
Total						

**Required:**

Complete the worksheet.

**Exercise (7-2):**

You are required to use the following adjustments to complete the worksheet for the second quarter (three months) ended June 31, 2020 for Noor's Company.

**Adjustment:**

1. Supplies BD600 still on hand.
2. Accrued (unpaid) wages BD1,200.
3. Insurance BD300 was expired per month.

**Worksheet**  
**For the month ended June 31, 2020**

Account Title	Unadjusted Trial Balance		Adjustment		Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	16,700									
A/C'S Receivable	2,200									
Supplies	1,600									
Prepaid Insurance	3,900									
Machines	42,000									
A/C'S Payable		3,400								
Unearned service Revenues		2,600								
Capital		56,900								
Drawings	1,200									
Rental Revenues		7,500								
Repair Expenses	800									
Wages Expenses	2,000									
Totals	70,400	70,400								
Supplies Expenses										
Insurance Expenses										
Wages Payable										
Totals										
Net .....										
Totals										

**Exercise (7-3):** Prepare a worksheet for Al Fajer Company using the trial balance and adjustment information, for the month ended 31 October, 2020.

**Al Fajer Company**  
**Trial Balance**  
**As at October 31, 2020**

Account Title	Debit BD	Credit BD
Cash	2,410	
Supplies	1,476	
Prepaid insurance	2,400	
Equipment	40,320	
Accumulated Depreciation - Equipment		19,592
Account Payable		1,435
Capital		22,130
Drawings	15,033	
Service Revenues		42,020
Wages Expense	16,512	
Rent Expense	4,200	
Advertising Expenses	1,780	
Utilities Expenses	621	
Miscellaneous Expense	425	
<b>Total</b>	<b>85,177</b>	<b>85,177</b>

**Adjustment:**

1. Insurance expired BD400.
2. Depreciation on equipment for this period is BD408.
3. Supplies on hand BD300.
4. Accrued wages are BD550.

**Solution (7-3):**

-----  
**Worksheet**  
**For the month ended -----**

Account Title	Unadjusted Trial Balance		Adjustment		Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	2410									
Supplies	1476									
Prepaid insurance	2400									
Equipment	40320									
Accumulated Depreciation - Equipment		19592								
Account Payable		1435								
Capital		22130								
Drawings	15033									
Service Revenues		42020								
wages Expense	16512									
Rent Expense	4200									
Advertising Expenses	1780									
Utilities Expenses	621									
Miscellaneous Expense	425									
<b>Totals</b>	<b>70400</b>	<b>70400</b>								
<b>Totals</b>										
<b>Net .....</b>										
<b>Totals</b>										

**Exercise (7-4):** The unadjusted trial balance of A.C.M Computer Services, Prepare the adjusting entries and worksheet.

**A.C.M Computer Services**  
**Trial Balance**  
**As at November 30, 2020**

Account Title	Debit BD	Credit BD
Cash	10,200	
Account Receivable	9,200	
Supplies	2,850	
Computer Equipment	3,700	
Buildings	10,800	
Account Payable		3,900
Notes Payable		2,100
Capital		????
Unearned Service Revenues		4,750
Service Revenues		28,000
Salaries Expense	6,700	
Advertising Expenses	870	
utilities Expenses	360	
Supplies Expense	300	
<b>Total</b>	<b>?</b>	<b>?</b>

**Additional Data:**

- 1- There is an invoice for computer service of BD350 not recorded in the current year.
- 2- The unearned Rent Revenue was received for 2 years
- 3- Advertising Payable BD 350

**Solution:**

-----  
**Worksheet**  
**For the month ended -----**

Account Title	Unadjusted Trial Balance		Adjustment		Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	10,200									
Account Receivable	9,200									
Supplies	2,850									
Computer Equipment	3,700									
Buildings	10,800									
Account Payable		3,900								
Notes Payable		2,100								
Capital		?								
Unearned Service Revenues		4,750								
Service Revenues		28,000								
Salaries Expense	6,700									
Advertising Expenses	870									
utilities Expenses	360									
Supplies Expense	300									
Totals										
Totals										
Net .....										
Totals										

Date	Explanation	Debit	credit

**Exercise (7-5):** Nabeel Cleaning Service's unadjusted trial balances on December 31, 2020 is as follows:

Account Title	Debit BD	Credit BD
Cash	12,900	
Account Receivable	7,450	
Supplies	2,300	
Prepaid Insurance	3,600	
Equipment	18,000	
Machinery	31,000	
Account Payable		8,700
Notes Payable		7,500
Nabeel, Capital		35,000
Nabeel, Drawings	900	
Service Revenues		30,480
Salaries Expense	3,100	
Travel Expenses	950	
Rent Expenses	1,100	
Miscellaneous Expense	380	
<b>Total</b>	<b>81,680</b>	<b>81,680</b>

**Adjustments:**

- 1- Supplies on hand total BD1,400.
- 2- Depreciation of equipment is BD 450 per quarter.
- 3- Notes payable were issued on June31, at 10% annually.
- 4- Expired insurance BD200 per month.
- 5- Service provided but unbilled at March 31, 2020 total BD900.

**Required:**

- 1) Prepare the necessary adjusting entries.
- 2) Prepare the worksheet for the year ended December 31,2020.

**Solution (7-5):**

Date	Explanation	Debit	credit



.....  
Worksheet  
For the month ended -----

Account Title	Unadjusted Trial Balance		Adjustment		Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	12,900									
Account Receivable	7,450									
Supplies	2,300									
Prepaid insurance	3,600									
Equipment	18,000									
Machinery	31,000									
Account Payable		8,700								
Notes Payable		7,500								
Nabeel, Capital		35,000								
Nabeel, Drawings	900									
Service Revenues		30,480								
Salaries Expense	3,100									
Travel Expenses	950									
Rent Expenses	1,100									
Miscellaneous Expense	380									
Total	81,680	81,680								
Totals										
Net .....										
Totals										

التاريخ:	التطوير										التعزيز					الوصف					التقدير				الدرجة
	من هذا الأمر	بالأعمال الكتابية	أعمال الحساب	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	أعمال الزماني	
	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	توقيع الطالب	