

المراجعة النهائية مذكرة المحاسبة



تم تحميل هذا الملف من موقع المناهج البحرينية

موقع المناهج ⇨ المناهج البحرينية ⇨ الصف الثاني الثانوي ⇨ لغة انجليزية ⇨ الفصل الثاني ⇨ ملفات متنوعة ⇨ الملف

تاريخ إضافة الملف على موقع المناهج: 23:07:58 2025-03-19

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
لغة انجليزية:

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 لغة انجليزية في الفصل الثاني

Revision Booklet ENG 202

1

Revision Booklet ENG 202

2

مراجعة اللغة الانجليزية

3

WORKBOOK ANSWERS

4

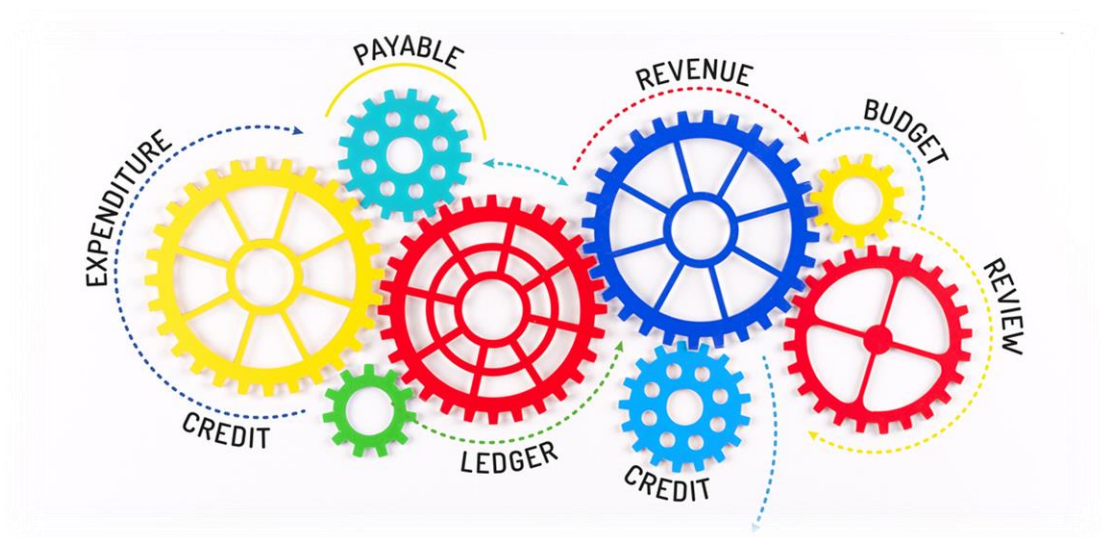
مراجعة الاختبار النهائي

5

Final Revision

Principle of Accounting

ACC 111



Prepared by:

T. Mahmood Almutawa

Learning Objectives:

- Accounting Equation
- Accounts Classification
- Basic Accounting
- Double Entry System
- Ledger / T-accounts
- Trial Balance
- Income Statement
- Owner's Equity / Balance Sheet

Accounting Equation

مجموع استثمارك الشخصي 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	+	90,000
99,000	=	7,000	+	92,000
50,000	=	22,000	+	28,000

تجمع اللي في نفس الجهة وتطرحهم من
الموجودين في الجهة الثانية

B. Find the missing figures :

Assets (A)		=	Liabilities (L)	+	Owner's Equity (OE)
Cash	Supplies	=	A/c Payable	+	Capital
8,500	13,600	=	6,900	+	15,200
24,000	31,650	=	25,420	+	30,230
16,499	31,700	=	22,799	+	25,400

Accounts Classification

بعض التعاريف التي يمكن أن تأتي في سؤال وصل

Word	Definition
Assets	Anything the business can own and control
Liabilities	The Obligations of the Company / Claims against the assets
Owner's Equity (Capital)	The owner's claims on total assets / investment made in the business by the owner
Revenues	Results from sale of goods and performance of services (Increase the Capital)
Expense	The cost paid to get service from the others / the cost of doing business (Decrease the Capital)
Drawings	owner may take (withdraw) cash out of the business for private use (Decrease the Capital)
Debit	Normal balance side for: Assets (A), Drawings (D), Expense (E)
Credit	Normal balance side for: Liabilities (L), Capital (C), Revenue (R)

A L C D R E

Assets (A)	الممتلكات / الموجودات	Liabilities (L)	الديون
Cash	نقود	Notes Payable	أوراق دفع
Supplies	معدات	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		

A. Classify each of the following accounts by ticking the appropriate section

No.	Accounts	Assets (A)	Liabilities (L)	Owner's Equity (OE)
1	Debtor	✓		
2	Accounts Payable		✓	
3	Drawings			✓
4	Cash	✓		
5	Service Revenue			✓
6	Capital			✓
7	Salaries Expense			✓
8	Equipment	✓		

B. Classify each of the following accounts by ticking the appropriate section

No.	Accounts	Assets (A)	Liabilities (L)	Owner's Equity (OE)	Revenue (R)	Expense (E)
1	Debtor	✓				
2	Accounts Payable		✓			
3	Drawings			✓		
4	Cash	✓				
5	Service Revenue				✓	
6	Capital			✓		
7	Salaries Expense					✓
8	Equipment	✓				

C. Classify each of the following items as an Assets (A), Liabilities (L), Owner's Equity (OE), Revenue (R), Expense (E):

Items	Classification	Items	Classification
Advertising	E	Fees Earned	OE
Motor Vehicle	A	Withdrawals	OE
Notes Payable	L	Cash	A

Basic Accounting

A. Show the effect of the following financial transactions on the Basic Accounting Equation:

01 The owner invested BD25,000 cash in the business.

10 Purchased equipment for BD1,500 on account.

18 Paid utilities expense for BD350.

22 Performed services for cash BD400.

28 Took cash for private use BD250.

30 Provided services on account for BD600.

31 Received amount due from account receivable.

أثناء الحل قم بتقسيم كل عملية لكي يسهل عليك الحل

عند الكتابة في عمود O.E يجب الكتابة في عمود الـ Remark

Invested, Drawings, Expense, Revenue

Date	Assets			=	Liabilities		+	Owner's Equity			
	Cash	Accounts Receivable	Equipment		Accounts Payable			Capital	Revenues	Expense	Drawings
Oct 01	+25000							+25000			
10			+1500		+1500						
18	-350									-350	
22	+400								+400		
28	-250										-250
30		+600							+600		
31	+600	-600									
	26900			=	26900						

تطبيق Accounting Equation
Assets = Liabilities + Owner's Equity

B. Show the effect of the following transactions on the basic accounting Equation by using (+) for increase, (-) for decrease and (NE) for no effect:

No	Transactions	Assets	Liabilities	Capital
1	Paid rent expense	-	NE	-
2	Collected cash from a/c Receivable	+ -	NE	NE
3	Withdrew cash from personal use	-	NE	-
4	Bought Truck on account	+	+	NE
5	Paid creditor	-	-	NE
6	Performed service on account	+	NE	+
7	Paid cash for furniture	+ -	NE	NE
8	Paid utilities expense	-	NE	-
9	Invested equipment in the business	+	NE	+
10	Received from debtors	+ -	NE	NE

إذا كانت الإشارات في الـ Assets فقط
فإن الإشارات تصبح (+ -)

Double Entry System

A L C D R E

مهم لوحدة
Trial Balance

ADE

Account	Debit	Credit
Assets	Increase (+)	Decrease (-)
Expense	Increase (+)	Decrease (-)
Drawing	Increase (+)	Decrease (-)
Liabilities	Decrease (-)	Increase (+)
Owner's Equity (capital)	Decrease (-)	Increase (+)
Revenue	Decrease (-)	Increase (+)

LCR

Normal Balance = Increase (+)

A. Determine the Normal Balance for the following Accounting:

Accounts	Debit / Credit
Sales	Credit
Truck	Debit
Debtors	Debit
Credit card expense	Debit
Purchases Returns	Credit
Capital	Credit
Accounts Receivable	Debit
Accounts Payable	Credit
Rent received	Credit

B. Determine the debit and credit side for each account in the table below, by using DR for debit and CR for credit in the appropriate column:

No.	Accounts	Increase/Decrease	Debit/Credit
1	Office Supplies	Increase	Debit
2	Truck	Decrease	Credit
3	Sales	Decrease	Debit
4	Accounts Receivable	Increase	Debit
5	Fees Earned	Increase	Credit
6	Accounts Payable	Decrease	Debit
7	Supplies Used	Increase	Debit

Keywords:**(Dr. = Debit****Cr. = Credit)**

Dr. Cash <ul style="list-style-type: none"> • Received cash • Collected • Issued receipt • Received cheque 	Cr. Cash <ul style="list-style-type: none"> • Paid • Issued Cheque • Received receipt
Dr. Account Receivable <ul style="list-style-type: none"> • Sold on account • Sold on credit • Issued bill • Issued Invoice 	Cr. Account Payable <ul style="list-style-type: none"> • Bought on account • Bought on credit • Recived bill • Received Invoice
Cr. Capital <ul style="list-style-type: none"> • Invested • Deposited • Started • Contriduted 	Cr. Service Revenue <ul style="list-style-type: none"> • Provided • Performed • Completed • Earned • Rendered

No entry
<ul style="list-style-type: none"> • Hired • Decided • Agreed • Accepted • Suggested

إذا وجدت أحد هذه الكلمات في معاملة، عليك كتابة No entry فقط

C. Nader started his business under the name of Nader Cleaning Services. The following are his transactions during the month of August 2014:

- 01 Nader invested Cash BD76 000 in the business
 04 Bought equipment BD5 600 from Ali on credit
 09 Paid office rent BD890
 12 Provided service for BD2100 on credit for Al-Bander Co.
 17 Nader Withdrew BD340 to pay his flat rent
 21 Paid the balance due to Ali Co. for equipment
 27 Hired new employee salary BD500

في المحاسبة تستخدم الـ Debit , Credit
 للتعبير عن الزيادة والنقصان في الحسابات

Date	Explanation	Debit	Credit
01	Cash	76000	
	Capital		76000
04	Equipment	5600	
	Account Payable – Ali –		5600
09	Office rent expense	890	
	Cash		890
12	Account Receivable – Al-Bander Co. –	2100	
	Service Revenue		2100
17	Drawings	340	
	Cash		340
21	Account Payable – Ali –	5600	
	Cash		5600
27	No Entry		

Ledger and T-accounts

ملاحظة:

Debit , Debit → (+)

Credit , Credit → (+)

Debit , Credit → (-)

A. Complete the following journal entries of Hanan Company for the month of June, then post to in the Ledger/ T accounts:

General Journal

Date	Explanation	Debit BD	Credit BD
Mar.01Cash.....	25,000	
	Capital		25000
	Invested cash in the business		
09	Advertising Expense	1300	
Cash.....		1,300
	Paid advertising expense		
12	Account Receivable	2600	
	Sales		2600
	Sold goods on account BD2,600		
21	Purchases	3700	
	Account Payable		3700
	Purchase goods on account BD3,700		
24	Drawings	1900	
	Cash		1,900
	Cash withdrawals BD1,900		
29	Cash	1100	
	Account Receivable		1100
	Received BD 1,100 from A/c Receivable		

Name of Account: Cash					No....
Date	Explanation	Ref	Debit	Credit	Bal.
01			25000		25000
09				1300	23700
24				1900	21800
29			1100		22900

Name of Account: A/c Payable					No....
Date	Explanation	Ref	Debit	Credit	Bal.
21				3700	3700

تعتمد في الجمع والطرح من أجل
إيجاد الـ balance على أول معاملة

Dr		Account Receivable	Cr	
Mar 12	2600	Mar 29	1100	
Bal.	1500			

Dr		Capital	Cr	
		Mar 01	25000	
		Bal.	25000	

مجموع الـ Dr (-) مجموع الـ Cr
وتضع الناتج في جهة الأكبر

Trial Balance (Dr. = Cr.)

A. Find the balance for the following T-accounts, then prepare the Trial Balance for Lateefa Co. on 31 May 2014:

Cash			
May 01	18000	May 20	200
13	500	21	300
	<u>18500</u>		<u>500</u>
Bal.	18000		

Account Receivable			
May 08	2500		
Bal.	2500		

Equipment			
May 19	2900		
Bal.	2900		

Service Revenue			
		May 08	2500
		13	500
		Bal.	3000

Supplies			
May 21	300		
Bal.	300		

Account Payable			
		May 19	2900
		Bal.	2900

Capital			
		May 01	18000
		Bal.	18000

Rent Expense			
May 20	200		
Bal.	200		

اسم الشركة
اسم القائمة المالية
التاريخ

Lateefa Co

Trial Balance

At May 31st 2014

Account Titles	Debit (BD)	Credit (BD)
Cash	18000	
Account Receivable	2500	
Equipment	2900	
Supplies	300	
Accounts Payable		2900
Capital		18000
Service Revenue		3000
Rent Expense	200	
Total	23900	23900

نوجد الـ Bal. لكل
حساب وبعدين ننزلهم

B. The following balances were extracted from Noora Est. 's books:

Cash Dr	2,500
Account Receivable Dr	950
Supplies Dr	1,800
Motor Van Dr	6,500
Buildings Dr	230,000
Land Dr	95,000
Account Payable Cr	3,800

Notes Payable Cr	10,700
Loan Cr	65,000
Capital Cr	258,200
Drawings Dr	450
Rent Revenue Cr	4,800
Insurance Expense Dr	800
Wages Expense Dr	4,500

صنف الحسابات إلى Dr , Cr
في السؤال لتسهيل الحل

Required:

Prepare the **Trial Balance** for the period ended 31st December 2014.

Noora Est

Trial Balance

31st December 2014

Account Titles	Debit (BD)	Credit (BD)
Cash	2500	
Account Receivable	950	
Supplies	1800	
Motor Van	6500	
Buildings	230000	
Land	95000	
Accounts Payable		3800
Notes Payable		10700
Loan		65000
Capital		258200
Drawings	450	
Rent Revenue		4800
Insurance Expense	800	
Wages Expense	4500	
Total	342,500	342,500

C. The following incorrect trial balance for Hamad Est, On Dec 31 2016:

At Dec 31 2016

Hamad Est,

Trial Balance

Account Titles	Debit (BD)	Credit (BD)
Cash Dr	18,400	
Supplies Dr		6,200
Lands Dr		78,000
Equipment Dr	15,400	
Account Payable Cr	9,100	
Capital Cr	97,900	
Fees Income Cr		21,000
Rent Expense Dr		3,500
Wages Expense Dr		6,500
Total	140,800	115,200

Required: Prepare the correct **Trial Balance** at Dec 31 2016

Hamad Est

Trial Balance

At Dec 31st 2016

Account Titles	Debit (BD)	Credit (BD)
Cash	18400	
Supplies	6200	
Lands	78000	
Equipment	15400	
Account Payable		9100
Capital		97900
Fees Income		21000
Rent Expense	3500	
Wages Expense	6500	
Total	128000	128000

Income Statement (R – E)

A. The following balances were extracted from Noora Est. 's books:

	BD		BD
Service Revenue R	34000	Salaries Expense E	1100
Commission Earned R	950	Insurance Expense E	350
Advertising Expense E	650	Supplies Expense E	150

صنف الحسابات إلى R , E
في السؤال لتسهيل الحل

Required:

Prepare the Income Statement for the period ended 31st December 2013.

Noora Est.

Income Statement

At Dec 31st 2013

لا يوجد Dr , Cr في هذه القائمة
كتابة الإجابة في أي عمود لا تؤثر بالحل

Account Titles	(BD)	(BD)
<u>Revenues:</u>		
Service revenue	34000	
Commission Earned	950	
Total Revenues		34950
<u>Expense:</u>		
Advertising Expense	650	
Salaries Expense	1100	
Insurance Expense	350	
Supplies Expense	150	
Total Expense		2250
Net Income		32700

(-)
=

ملاحظة:

Revenue > Expense → Net Income/Profit
Expense > Revenue → Net Loss

B. The following income statement of Saleh Est. and it contains some mistakes:For the year ended 31st December 2014

Income Statement

Tahani Est

انتبه: الترتيب خطأ وحتى اسم
الشركة خطأ !

Account Titles	(BD)	(BD)
Revenues:		
Service revenue R	86000	
Accounts receivable A	2400	
Salaries E	2600	
Insurance E	350	
Total Revenues		92300
Expenses		
Supplies used E	700	
Interest Income R	5500	
Utilities expense E	350	
Total Expenses E		9250
Net Loss		83050

Required: Prepare the correct Income Statement

Saleh Est.

Income Statement

At Dec 31st 2013

Account Titles	(BD)	(BD)
Revenues:		
Service revenue	86000	
Interest revenue	5500	
Total revenues		91500
Expenses:		
Salaries	2600	
Insurance	350	
Supplies used	700	
Utilities expense	350	
Total expenses		4000
Net Income		87500

(C) The following Balances were extracted from book of Badria Est, for the year ended on Dec 31st 2017:

Account Title	BD	Account Title	BD
Cash	14300	Loan	12400
Account Receivable	7700	Capital	74500
Ending Inventory	3500	Drawings	1000
Building	62000	Commission Income R	9900
Motor Van	18000	Salaries Expense E	4800
Furniture	9000	Rent Expense E	2200
Account Payable	5600	Repair Expense E	3000
Service Revenue R	17100	Notes Payable	6000

Required:

- 1- Calculate the **Net Income or Net Loss** for the year ended on Dec 31st 2017.
(Using the previous balances and **estate the steps of solution**)

$$\text{Total Revenues} = 17100 + 9900 = 27000$$

$$\text{Total Expense} = 4800 + 2200 + 3000 = 10000$$

$$\text{Net Income} = 27000 - 10000 = 17000$$

كتابة الخطوات عليه درجات !

Owner's Equity (Ending Capital)

A. Using the information below for Fahad Est. :

Beginning Capital O.E	32900	Electricity Expense E	150
Drawings O.E	300	Advertising Expense E	120
Service Revenue R	19100	Maintenance Expense E	80
Salaries Expense E	650	Supplies Expense E	100

Required:

- 1- Income Statement as at 31 Dec. 2013.
- 2- Statement of owner's Equity for the year ended 2013.

Fahad Est. Income Statement For the year ended 31 Dec. 2013

Revenues:		
Service revenue	19100	
Total revenue		19100
Expenses:		
Salaries expense	650	
Electricity expense	150	
Advertising expense	120	
Maintenance expense	80	
Supplies expense	100	
Total expense		1100
Net Income		18000

Fahad Est. Statement of owner's Equity for the year ended 2013

Beginning Capital		32900
+ Net Income		18000
		50900
- Drawings		300
Ending Capital		50600

ملاحظة:

Net Income/Profit → (+)

Net Loss → (-)

Balance Sheet ($A = L + O.E$)

<p style="text-align: center;">Assets</p> <p style="text-align: center;">Current Assets</p> <p style="text-align: center;">+</p> <p style="text-align: center;">Long-term/ Fixed Assets</p>	<p style="text-align: center;">Liabilities</p> <p style="text-align: center;">Current Liabilities</p> <p style="text-align: center;">+</p> <p style="text-align: center;">Long-term Liabilities</p> <hr/> <p style="text-align: center;">Owner's Equity</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Assets

Current Asset < 1 year (الموجودات ذات السيولة عالية (يمكن تحويلها لنقد خلال سنة)

- Cash & Cash equivalent, Account/ Notes Receivable, Supplies, Inventory

Fixed Assets > 1 year (الموجودات الثابتة التي تستخدمها الشركة (تحويلها يحتاج لأكثر من سنة)

- Land, Building, Motors, Furniture, Truck, Equipment, Machinery, Notes Receivable (2 years or more)

Liabilities

Current Liabilities < 1 year (الديون التي سيتم سدادها خلال سنة

Account Payable, Notes Payable, Loan

Long-term Liabilities > 1 year (الديون التي سيتم سدادها خلال عدة سنوات

Notes Payable, Loan (2 years or more)

A. The following balances were extracted from the book of Sara Est, for the year ended Dec 31st 2017:

Account Title	BD	Account Title	BD
Cash C.A	37000	Account Payable C.L	7100
Notes Receivable C.A	13000	Notes Payable C.L	3900
Prepaid Insurance C.A	5000	Loans (5 years) L.L	14000
Building F.A	96000	Beginning Capital O.E	144000
Truck F.A	24000	Drawings O.E	2500
Equipment F.A	10000	Net Income O.E	18500

Required:

1- Calculate the Ending Capital Balance on Dec 31st 2017.

$$\text{Ending Capital} = 144000 + 18500 - 2500 = 160000$$

2- Prepare a Classified Balance Sheet as at Dec 31st 2017.

Sara Est.
Classified Balance Sheet Balance Sheet
 For the year ended 31 Dec. 2013

<u>Current Assets:</u>		<u>Current Liabilities:</u>	
Cash	37000	Account Payable	7100
Notes Receivable	13000	Note Payable	3900
Prepaid Insurance	5000	<u>Long-Term Liabilities:</u>	
Total Current assets	55000	Loan (5 years)	14000
<u>Fixed Assets:</u>		Total Liabilities	25000
Building	96000	<u>Owner's Equity:</u>	
Trucks	24000	Ending Capital	160000
Equipment	10000		
Total Fixed Assets	130000		
		Total Owner's Equity	160000
Total Assets	185000	Total Liabilities & Equity	185000

ملاحظة: الـ Expense دائما في الـ Debit
الـ Revenues دائما في الـ Credit
تعتمد هذه الوحدة على الحفظ بشكل أساسي

1. PREPAID EXPENSE

مصاريف مسبقة الدفع

وتوضع في الـ Balance Sheet تحت الـ Assets

الكلمات المفتاحية: Paid in advance – Expired – Supply Used – Supply Remains/on Hand/Unused

EXAMPLE (1):

Prepare the adjusting entries for the month of June and show your calculations where needed for Yousif Bin Ali Cleaning Services. Note Supplies is **BD2,000**

1- Rent paid in advance for one month is BD200.

Date	Explanation	Debit	Credit
June 30	Rent expenses	200	
	Prepaid Rent		200

4- Insurance Expired BD360.

الـ Insurance دائما Prepaid

Date	Explanation	Debit	Credit
June 30	Insurance Expense	360	
	Prepaid Insurance		360

2- Supplies used during the period was BD700. اذا في السؤال **supply used** اضنع الرقم مباشرة

Date	Explanation	Debit	Credit
June 30	Supplies Expense	700	
	Supplies		700

3- Supplies On Hand/ Remains during the period was BD1,500. اذا السؤال **supply remain** اطرحه من **supply**
 $\text{Supplies used} = \text{Supplies} - \text{Supplies on hand} = 2,000 - 1,500 = 500$

Date	Explanation	Debit	Credit
June 30	Supplies Expense	500	
	Supplies		500

5- Depreciation on office furniture is BD1,200 annually. ثابت للـ **Depreciation**

Date	Explanation	Debit	Credit
June 30	Depreciation Expense	1,200	
	Accumulated Depreciation-Furniture		1,200

2. ACCRUED EXPENSE

مصاريف آجلة الدفع

وتوضع في قائمة الـ Balance Sheet تحت الـ Liabilities

الكلمات المفتاحية: Not paid – Accrued – Payable

EXAMPLE (2):

Prepare the adjusting entries for the month of December and show your calculations where needed for Yousif Bin Ali Cleaning Services.

1- Salaries Expense of BD800.

الـ Wages/Salaries دائما Payable

Date	Explanation	Debit	Credit
Dec 30	Salaries Expense	800	
	Salaries Payable		800

2- Rent expense BD500 not paid yet.

Date	Explanation	Debit	Credit
Dec 30	Rent Expense	500	
	Rent Payable		500

3- The Interest payable is BD400

Date	Explanation	Debit	Credit
Dec 30	Interest Expense	400	
	Interest Payable		400

4- The notes payable BD5,000 is dated Oct 1, 2011. It is a 3 months, 10% note.

$$\text{Interest payable} = 5,000 \times 10\% \times \frac{3}{12} = 41.7$$

ملاحظة اذا كان الشهر Dec وليس Oct تضرب في $\frac{1}{12}$

Date	Explanation	Debit	Credit
Dec 30	Interest Expense	125	
	Interest Payable		125

اذا كان السؤال صعب لا تجور راسك غالباً الأسئلة مباشرة في الامتحان

3- UNEARNED REVENUE

إيرادات غير مستحقة (استلمت النقود بغير تقديم الخدمة)

وتوضع في قائمة الـ Balance Sheet تحت الـ Liabilities

الكلمات المفتاحية: Received in advance – Unearned – Earned – Customer advance

▲ EXAMPLE (3):

Prepare the adjusting entries for the month of December and show your calculations where needed for Yousif Bin Ali Cleaning Services. Customer advance **BD4,000**

1- The earned rent revenue is BD400

Date	Explanation	Debit	Credit
Dec 30	Unearned Rent Revenue	400	
	Rent Revenue		400

2- 20% of customer advances have been completed. $4,000 \times 20\% = 800$

Date	Explanation	Debit	Credit
Dec 30	Unearned service Revenue	800	
	Service Revenue		800

4- ACCRUED REVENUES

إيرادات مستحقة (قدمت الخدمة بعد أن يتسلم النقود)

وتوضع في قائمة الـ Balance Sheet تحت الـ Assets

الكلمات المفتاحية: Not Received/Recorded – Receive later – Accrued Receivable/Revenue – Credit

EXAMPLE (4):

Prepare the adjusting entries for the month of December and show your calculations where needed for Yousif Bin Ali Cleaning Services.

1- Completed cleaning services for BD850 and agreed to receive the later

Date	Explanation	Debit	Credit
Dec 30	Account Receivable	850	
	Service Revenue		850

2- The credit sales invoice of BD1,250 not recorded in the current year.

Date	Explanation	Debit	Credit
Dec 30	Account Receivable	1,250	
	Sales Revenue		1,250

3- There was an accrued amount of BD300 for rent revenue.

Date	Explanation	Debit	Credit
Dec 30	Accrued Rent Revenue/ Account Receivable	300	
	Rent Revenue		300

The ledger of Yaser Agency on September 30, 2010 include the following selected accounts:

Account	Debit	Credit
Supplies	2,000	
Unearned Rent Revenue	600	
Customer Advance	16,000	
Notes Payable		8,000

Prepare the adjusting entries on September 30, 2010 for the following transactions:

- 1- Depreciation on office furniture is BD1,200 annually.
- 2- Rent expired for one month is BD200.
- 3- Supplies on hand during the period was BD500.
- 4- 30% of customer advances have been completed.
- 5- Salaries Expense of BD800 not paid yet.
- 6- Accrued interest on notes payable BD650.
- 7- Service preformed to a customer on account for BD1,100 but unrecorded.

Required:

Prepare the adjusting entries on September 30, 2010

GENERAL JOURNAL



Date	Explanation	Debit	Credit
Sep 30	Depreciation Expense	1,200	
	Accumulated Depreciation-Furniture		1,200
Sep 30	Rent expenses	200	
	Prepaid Rent		200
Sep 30	Supplies Expense	1,500	
	Supplies		1,500
Sep 30	Unearned service Revenue	4,800	
	Service Revenue		4,800
Sep 30	Salaries Expense	800	
	Salaries Payable		800
Sep 30	Interest Expense	650	
	Interest Payable		650
Sep 30	Account Receivable	1,100	
	Service Revenue		1,100



EXAMPLE (6): EXTRA QUESTIONS

Choose the correct answer for each of the following questions:

1. The balance of supplies on 1st Jan 2014 was BD800. During the year BD600 was bought and the balance on hand on 31st Dec 2014 was BD200, then supplies expense is:
- a) BD1,400
 - b) BD600
 - ☒ c) BD1,200
 - d) BD400

Show your calculation $800+600-200=1200$

2. The office supplies account had a BD450 debit balance. A physical count of the office supplies showed BD200 unused supplies available, the required adjusting entries:
- a) Debit supplies expense BD200 and Credit Supplies BD200
 - b) Debit supplies BD200 and Credit Supplies expense BD200
 - ☒ c) Debit supplies expense BD250 and Credit Supplies BD250
 - d) Debit supplies BD250 and Credit Supplies expense BD250

Show your calculation $450-200=250$

3. On April 1st, 2016 the company paid BD3,600 for one year insurance. What will be the insurance expense on the annual income statement for the year end Dec 31st, 2016:
- ☒ a) BD2,700
 - b) BD3,600
 - c) BD1,200
 - d) BD2,400

Show your calculation $3600 \times (9 \div 12) = 2700$

4. Accrued revenues is reported in the financial statement as:
- a) A Revenue on the income statement
 - ☒ b) An Asset on the balance sheet
 - c) A liability on the balance sheet
 - d) None of the above.
5. The adjusting entry to record the earned but unpaid salaries of employees at the end of accounting period is:
- a) Debit salaries expense and Credit cash
 - ☒ b) Debit salaries expense and Credit salaries payable
 - c) Debit cash and Credit salaries expense
 - d) Debit salaries payable and Credit salaries Expense

TRIAL BALANCE

Prepared by | T. Mahmood Almutawa

TRIAL BALANCE: المراجعة

هي قائمة لجميع الحسابات، تعد قبل إعداد القوائم المالية نهاية الفترة المحاسبية

EXAMPLE (1):

ملاحظة: في بعض الاختبارات تكون الـ adjusting entries جاهزة وبعض الامتحانات تحلها بروحك مثل الوحدة السابقة

Complete the work sheet of **Hayat Cleaning Services**. for the year ended 31st December, 2015, using the following adjusting entries:

GENERAL JOURNAL

Date	Explanation	Debit	Credit
Dec. 31	Customer Advances	750	
	Service Revenues		750
Dec. 31	Insurance Expense	250	
	Prepaid Insurance		250
Dec. 31	Supplies Expense	800	
	Supplies		800

اسم الشركة
اسم القائمة
تاريخ نهاية الفترة المحاسبية

Hayat Cleaning Services

Worksheet

For the year end Dec 31st, 2015

هناك 5 قوائم

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	10,900									
Account Receivable	6,800									
Prepaid Insurance	3,450			250						
Supplies	2,000			800						
Cleaning Equipment	15,900									
Furniture	8,800									
Account Payable		5,200								
Customer Advances		2,150	750							
Capital		30,500								
Drawings	250									
Service Revenue		11,650		750						
Rent Expense	200									
Salaries Expense	700									
Insurance Expense	500		250							
Total	49,500	49,500								
Supplies Expense			800							
Total			1,800	1,800						

- في هذه القائمة أضف الـ Adjusting entries من الجدول اللي في صفحة السؤال

- في حال عدم وجود الحساب يجب اضافته بعد Total في هذا المثال اضفنا Supplies Expense

- يجب أن تتساوى Total Debit & Total Credit

For the year end Dec 31st, 2015

Account Title	1 Unadjusted Trial Balance		2 Adjustments		3 Adjusted Trial Balance		4 Income Statement		5 Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	10,900				10,900					
Account Receivable	6,800				6,800					
Prepaid Insurance	3,450			250	3,200					
Supplies	2,000			800	1,200					
Cleaning Equipment	15,900				15,900					
Furniture	8,800				8,800					
Account Payable		5,200				5,200				
Customer Advances		2,150	750			1,400				
Capital		30,500				30,500				
Drawings	250				250					
Service Revenue		11,650		750		12,400				
Rent Expense	200				200					
Salaries Expense	700				700					
Insurance Expense	500		250		750					
Total	49,500	49,500								
Supplies Expense			800		800					
Total			1,800	1,800	49,500	49,500				
Net Income										
Grand Total										

- في هذا العمود اجمع الحسابات من العمود 1 + العمود 2

Debit, Debit ⇒ (+)

Credit, Credit ⇒ (+)

والفرق يوضع جهة الأكبر (-) ⇒ Debit, Credit

- يجب أن تتساوى Total Debit & Total Credit

For the year end Dec 31st, 2015

Account Title	1 Unadjusted Trial Balance		2 Adjustments		3 Adjusted Trial Balance		4 Income Statement		5 Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	10,900				10,900					
Account Receivable	6,800				6,800					
Prepaid Insurance	3,450			250	3,200					
Supplies	2,000			800	1,200					
Cleaning Equipment	15,900				15,900					
Furniture	8,800				8,800					
Account Payable		5,200				5,200				
Customer Advances		2,150	750			1,400				
Capital		30,500				30,500				
Drawings	250				250					
Service Revenue		11,650		750		12,400		12,400		
Rent Expense	200				200		200			
Salaries Expense	700				700		700			
Insurance Expense	500		250		750		750			
Total	49,500	49,500								
Supplies Expense			800		800		800			
Total			1,800	1,800	49,500	49,500	2,450	12,400		
Net Income							9,950			
Grand Total							12,400	12,400		

- في هذه القائمة أنقل الـ Revenues و Expense و Purchases و Sales من عمود 3 إن وجدوا
- انتبه!!! Prepaid Expense و Unearned Revenue لا يوضعون في هذه القائمة
- لا تتساوى Total Debit & Total Credit
- إذا كان Credit أكبر من Debit ⇒ Net Income وأضع الفرق تحت الأصغر
- إذا كان Debit أكبر من Credit ⇒ Net Loss وأضع الفرق تحت الأصغر

Worksheet

For the year end Dec 31st, 2015

Account Title	① Unadjusted Trial Balance		② Adjustments		③ Adjusted Trial Balance		④ Income Statement		⑤ Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	10,900				10,900				10,900	
Account Receivable	6,800				6,800				6,800	
Prepaid Insurance	3,450			250	3,200				3,200	
Supplies	2,000			800	1,200				1,200	
Cleaning Equipment	15,900				15,900				15,900	
Furniture	8,800				8,800				8,800	
Account Payable		5,200				5,200				5,200
Customer Advances		2,150	750			1,400				1,400
Capital		30,500				30,500				30,500
Drawings	250				250				250	
Service Revenue		11,650		750		12,400		12,400		
Rent Expense	200				200		200			
Salaries Expense	700				700		700			
Insurance Expense	500		250		750		750			
Total	49,500	49,500								
Supplies Expense			800		800		800			
Total			1,800	1,800	49,500	49,500	2,450	12,400		
Net Income							9,950			9,950
Grand Total							12,400	12,400	47,050	47,050

- في هذه القائمة أنقل جميع الحسابات من عمود 3 التي لم توضع في عمود 4
- Unearned Revenue و Prepaid Expense يوضعون في هذه القائمة
- ينقل Net Income من عمود 4 من Debit إلى Credit
- وإذا كان Net Loss في عمود 4 ينقل من Credit إلى Debit
- يجب أن تتساوى Total Debit & Total Credit