

الصف: التاريخ: / /

بطاقة تعليمية 1

مبادئ المحاسبة

الاسم:

Chapter two : The concept pf

الصف الثاني ثانوي

الرقم الاكاديمي:

Assets, Liabilities and owner's equity

قسم المواد التجارية

exercises page 36/37

1 Determine the missing amount from each of the following separate situations:

	Assets	=	Liabilities	+	Owner's Equity
A	_____	=	BD 32,000	+	BD 73,000
B	BD 98,000	=	BD 21,000	+	_____
C	Bd 142,000	=	_____	+	BD 90,000

2 Classify each of the following items as an assets, liabilities or owner's equity:

	Items	Classification		
		Assets	Liabilities	Owner's Equity
1	cash			
2	Office furniture			
3	Supplies			
4	Salaries Expense			
5	Advertising Expense			
6	Capital			
7	Accounts Receivable			
8	Accounts payable			
9	Rent Revenue			
10	Rent Expense			
11	Note payable			
12	Loan			
13	Wages Expense			
14	Commission Income			
15	Premises			
16	Fees earned			

3 Use the accounting equation to compute the missing amount:

	Assets	=	Liabilities	+	Owner's Equity
1	BD 60,000	=	_____	+	BD 38,000
2	_____	=	BD 55,000	+	BD 35,000
3	BD 92,000	=	BD 14,000	+	_____

4 Classify each of the following items as an assets, liabilities or owner's equity, revenue or expense:

	Items	Classification				
		Assets	Liabilities	Owner's Equity	Revenue	Expense
1	Notes receivable					
2	Fees income					
3	Office equipment					
4	Buildings					
5	Truck					
6	Interest expense					
7	Insurance expense					
8	Machinery					
9	Cash					
10	Capital					
11	Utilities expense					

4 Classify each of the following items as an assets, liabilities or owner's equity, revenue or expense:

- A liabilities = assets - _____.
- B Owner's equity = _____ - liabilities.
- C If total assets are BD 120,000, total liabilities are BD 45,000 the amount of owner's equity is _____.
- D Salah's capital is BD 98,000 and total liabilities is BD 28,000. Total assets are _____.
- E Sami's books show the following balances:
Buildings BD 35,000 - furniture BD 8,000 - accounts receivable BD 6,000 - accounts payable BD 5,800 - cash BD 4,000 - supplies BD 2,000 - fees earned BD 5,000.
The total of assets is _____.
- F Hager's books show the following balances:
Truck BD67,000 - computer equipment BD 12,000 - accounts receivable BD 7,000 - cash BD 3,800 - supplies used BD 900 - supplies BD 2,900 - accounts payable BD 7,200 - loan BD 10,000 - capital BD 120,000. The total of liabilities is _____.

4 Choose the correct answer (سؤال من امتحان سابق) :

- (1) All of the following accounts are assets except:
a) notes payable. b) notes receivable. c) motor van. d) office supplies.
- (2) Premises is classified as:
a) liabilities. b) revenue. c) Owner's Equity. d) assets.
- (3) If the total assets are BD 15,000 and total liabilities is BD 6,000, the owner's equity equal:
A) BD 21,000. B) BD 15,000 C) BD 6,000 D) BD 9,000.