



امتحان

وزارة التعليم العالي
معهد المدينة العالی للإدارة والتكنولوجيا

مجموعة (ب)
الفصل الدراسي: الثاني
تاريخ الامتحان: ٢٠٢٠/٧/
مدة الامتحان: ساعتان
العام الدراسي: ٢٠٢٠/٢٠١٩

اسم المقرر: دراسات محاسبية باللغة الانجليزية

اسم البرنامج: نظم المعلومات الادارية

القسم العلمي: محاسبة الفرقة: الرابعة

كود المقرر: Acco 420

درجة الامتحان: ١٠٠ درجة
نسبة الدرجة: ١٠٠٪
عدد أوراق الامتحان: (١)

تعليمات الامتحان:

٢- غير مسموح بتواجد التليفونات المحمولة داخل اللجان.
٤- بداية إجابة كل سؤال تكون في صفحة جديدة.

١- غير مسموح باستخدام القلم الاحمر نهائياً داخل ورقة الإجابة.
٣- يراعى الطالب عدم وجود صفحات خالية بين الإجابات.

First Question (50 point – 60 min)

A factory sells only one product, IF you learn that:

Selling price is L.E. 40 per unit, variable cost 20 L.E. per unit, and fixed costs amounted to 100000 L.E. per month.

Required:

- 1- Calculate the break-even point in number of units produced and in Value.
- 2- How many units must be sold to achieve target profit of 20000 L.E. per month.
- 3- If the total fixed cost rise to L.E 150000 per month, how many units must be Sold to achieve L.E 30000 net profit per month.
- 4- Compute the margin of safety in units, the budgeted sales were 4000 unit.

Second Question (50 point – 60 min)

A- Using the following accounts, at year end Dec.31,2019: (30 point)

162000 sales – 2000 sales returns & allowances – 60000 cost of goods sold – 2500 freight in – 3000 selling expenses – 5000 general expenses – 9000 other revenues – 2000 other expenses.

Required:

prepare a multistep income statement at year end Dec.31,2019

B- Presented below are components of the income statement, determine the missing amounts: (20 point)

Cases	Sales	Cost of goods sold	Gross profit	Operating expenses	Net income
A	L.E 225000	??	L.E 90000	??	L.E 32400
B	L.E 324000	L.E 210000	??	??	L.E 60000
C	??	L.E 143800	L.E 159200	L.E 39200	??

(Good luck)

استاذ المادة:	د/ عمرو عبد الغفار	منسق المقرر:	د/ عمرو عبد الغفار
القائمون بالتدريس:	د/ عمرو عبد الغفار	رئيس القسم:	أ.د/ تامر سعيد عبد المنعم
لجنة الممتحنين	أ.د/ تامر سعيد + د/ عمرو عبد الغفار		

First Question 40 point – 64 min)

- 1- From the following balances of accounts , prepare income statement , owner's equity statement and balance sheet for the year 2018 (Amount in L.E) :
- 6500 Cash – 7200 Account receivable – 64000 Equipment - 7500 Service revenues – 500 Advertising expense – 30000 notes payable - 1200 rent expense – 800 Repair expense – 2500 Fuel expense - 400 Insurance expense – 7700 Account payable - 40000 Capital .
- 2 - Presented below are components of the income statement, determine The missing amounts :

Cases	Sales	Cost of good sold	Gross profit	Operating expenses	Net income
A	L.E 150000	??	L.E 60000	??	L.E 21600
B	L.E 216000	L.E 140000	??	??	L.E 59000
C	??	L.E 71900	L.E 79600	L.E 39500	??

Second Question (35 point – 56 min)

- 1- The following data related to A company (x) :

The selling price per product unit is L.E 200, and the variable Cost per unit is L.E 120 , The total fixed costs are L.E 480000 per month .

- Required : A - Calculate the Break – even point in number of units produced and in pounds .
- B - How many units must be sold to achieve target net profit of L.E 24000 per month .

- 2- A company produces a single product and that has the following Cost structure :

- Number of units produced each year 6000 ,
- Variable costs per unit : Direct materials 10 , direct labor 20 , Variable manufacturing overhead 5 , variable selling and Administrative expenses 15
- Fixed costs per year : fixed manufacturing overhead 30000 , Fixed selling and Administrative expenses 10000

Required : Compute the unit product cost under absorption and variable costing Methods

Good Luck



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اسم المقرر: دراسات محاسبية باللغة الانجليزية
اسم البرنامج: نظم المعلومات الادارية
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القسم العلمي: محاسبة الفرقة: الرابعة

درجة الامتحان: ١٠٠ درجة
نسبة الدرجة: ١٠٠٪
عدد أوراق الامتحان (١)

تعليمات الامتحان:

- ١- غير مسموح باستخدام القلم الاحمر نهائياً داخل ورقة الاجابة.
- ٢- غير مسموح بتواجد التليفونات المحمولة داخل اللجان.
- ٣- يراعى الطالب عدم وجود صفحات خالية بين الاجابات.
- ٤- بداية اجابة كل سؤال تكون في صفحة جديدة.

First Question (50 point – 60 min)

The following data related to the trial balance of ABC company on Dec. 31, 2019: (L.E)

Cash 20000 – cash on bank 40000 – Capital 190000 – account receivable 10000 – accounts payable 6000 – land 80000 – insurance expense 12000 – interest expenses 6000 – buildings 90000 – Notes Receivable 10000 – service revenue 80000 – supplies expense 8000 – wages expense 10000 – utilities expenses 4000 – rent expense 10000 – equipment 10000 – mortgage loan 34000.

Required:

Prepare income statement, statement of owner's equity, and balance sheet for the year ended Dec 31, 2019. (10 point)

Second Question (50 point – 60 min)

A- Use the accounting equation to answer each question that follows: (20 point)

1. Company's assets are 200000, owner's equity 75000, what is the amount of liabilities?
2. At the beginning of the year, company's assets were 280000, and its owner's equity was 150000. During the year, assets increased 70000 and liabilities decreased 20000. What is the owner's equity at the end of the year?

B- A factory sells only one product, IF you learn that: (30 point)

Selling price is L.E. 80 per unit, variable cost 50 L.E. per unit, and fixed costs amounted to 90000 L.E. per month.

Required:

- 1- Calculate the break-even point in number of units produced and in Value.
- 2- How many units must be sold to achieve target profit of 30000 L.E. per month

(Good luck)

استاذ المادة:	د/ عمرو عبد الغفار	منسق المقرر:	د/ عمرو عبد الغفار
القائمون بالتدريس:	د/ عمرو عبد الغفار	رئيس القسم:	أ.د/ تامر سعيد عبد المنعم
لجنة الممتحنين	أ.د/ تامر سعيد + د/ عمرو عبد الغفار		



First Question: Choose the best answer of the following

XYZ company produces a simple product that has following information:
10000 direct materials – 5000 direct labor – 20000 factory overhead (60% variable) – 8000 indirect marketing costs (70% fixed) – 6000 administrative and general expenses.
If you learn that: Number of units produced 1000 unit, number of unit sold 600 unit, and Selling price per unit 100 L.E.

Under Full Absorption costing method, Choose the best answer of the following:

1. total manufacturing costs incurred, in cost statement amounted:
(a) L.E 27000 (b) L.E 30000 (c) L.E 35000 (d) None of the above
2. Ending inventory, in cost statement amounted:
(a) L.E 14000 (b) L.E 400 (c) L.E 10800 (d) None of the above
3. cost of goods sold, in income statement amounted:
(a) L.E 21000 (b) L.E 29000 (c) L.E 32200 (d) None of the above
4. Sales revenues, in income statement amounted:
(a) 600 unit (b) L.E 100000 (c) L.E 60000 (d) None of the above
5. Net profit, in income statement equal:
(a) L.E 25000 (b) L.E 31000 (c) L.E 21000 (d) None of the above

Second Question: Choose the best answer of the following

Delta company produced only one product, So if you learn that:

Selling price is L.E. 300 per unit, variable cost 100 L.E. per unit, and fixed costs amounted to 90000 L.E. per month.

6. Break-even point in units equal:
(a) 300 unit (b) 450 unit (c) 900 unit (d) None of the above
7. contribution margin ratio % equal:
(a) 200% (b) 33.33% (c) 66.66 % (d) None of the above
8. units must be sold to achieve target profit of 60000 L.E. per month equal:
(a) 7500 unit (b) 750 unit (c) 5000 unit (d) None of the above

9. if you learn that the budgeted sales were 2000 unit, margin of safety in value equal:
(a) 1100 unit (b) 1550 unit (c) 1700 unit (d) None of the above

Third Question: Choose the best answer of the following

The following financial accounts for a Company for the year ended Dec. 31, 2019:

Accounts payable 3600 – accounts receivables 4500 – cash 71700 – commission sales revenue 400000 – commission expense 225000 – commission payable 22700 – equipment 59900 – marketing expense 20100 – office rent expense 36000 – owner's capital Dec. 31, 2018, 64300 – supplies 700 – supplies expense 2600 – telephone and computer expenses 5100 – wages expense 32000 – withdrawals 33000.

If you learn that : there were no investment by the owner during the year.

10. Net income equal:
(a) L.E 307600 (b) L.E 95600 (c) L.E 79200 (d) None of the above
11. ending Owner's equity equal:
(a) L.E 64300 (b) L.E 110500 (c) L.E 143500 (d) None of the above
12. total liabilities and owner's equity equal:
(a) L.E 90600 (b) L.E 26300 (c) L.E 136800 (d) None of the above

Fourth Question: state whether the following statements are True or False:

- (1) If you learn that: sales revenue L.E 120000, sales discount L.E 12000, purchases returns & allowances L.E 18000, the net sales amounted L.E 108000.
- (2) If you learn that: selling price per unit L.E 120, variable cost per unit L.E 90, the contribution margin ratio equal 25%.
- (3) If you learn that: sales revenue L.E 225000, gross profit L.E 90000, net income L.E 32400, the operating expenses amounted L.E 57600.
- (4) If you learn that: operating expenses L.E 39200, gross profit L.E 159200, cost of goods sold L.E 143800, the sales revenues amounted L.E 303000.
- (5) If you learn that: A company purchased 900 L.E supplies in cash on 1/5/2018 Supplies balance on 1/1/2018 = 100 L.E, Supplies balance on 31/12/2014 = 600 L.E, the supplies expense in income statement amounted L.E 400.

(Good luck)

د/ عمرو عبد الغفار	منسق المقرر:	د/ عمرو عبد الغفار	استاذ المادة:
د/ تامر مصطفى عبد الغنيم	رئيس القسم:	د/ عمرو عبد الغفار	القائمين بالتدريس:
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First Question:

The following financial accounts for an company ended Dec.31, 2019 (L.E):

1800 Account payable- 2250 account receivable- 35850 cash- 200000 sales revenue- 112500
commission expense- 11350 commission payable- 29950 equipment- 20050 marketing
expense- 18000 rent expense- 43650 capital at dec.31, 2018 - 350 supplies- 3100 supplies
expense- 2550 telephone expense- 16000 wages expense- 16500 withdrawals.

1. Net income equal:

(a) L.E 36850 (b) L.E 16500 (c) L.E 11100 (d) L.E 28100

2. Ending owner's equity equal:

(a) L.E 42850 (b) L.E 71750 (c) L.E 55250 (d) L.E 27150

3. Total liabilities & owner's equity equal:

(a) L.E 84900 (b) L.E 56800 (c) L.E 40300 (d) L.E 68400

Second Question:

XYZ company produces a single product that has following information:

6000 direct materials - 8000 direct labor - 10000 factory overhead (70% fixed) - 5000
indirect marketing costs (60% variable) - 4000 administrative and general expenses. If
you learn that: Number of units produced and sold 1500 unit, Selling price per unit 50
Under Full Absorption costing method, Choose the best answer of the following:

4. Total manufacturing cost for sold units equal:

(a) L.E 24000 (b) L.E 14000 (c) L.E 17000 (d) L.E 14000

5. cost of goods sold equal:

(a) L.E 20000 (b) L.E 17000 (c) L.E 29000 (d) L.E 24000

6. Gross profit equal:

(a) L.E 40000 (b) L.E 46000 (c) L.E 42000 (d) L.E 55000

7. Net profit equal:

(a) L.E 45000 (b) L.E 42000 (c) L.E 51000 (d) L.E 53000

8. Prime cost equal:

(a) L.E 14000 (b) L.E 24000 (c) L.E 10000 (d) L.E 29000

Third Question:

XYZ factory sells only one product, if you learn that:

Selling price is L.E. 500 per unit, variable cost 300 L.E. per unit, and fixed costs amounted to
200000 L.E. per month.

9. Break-even point in units equal:

(a) 400 unit (b) 1500 unit (c) 1000 unit (d) 1200 unit

10. contribution margin ratio % equal:

(a) 20% (b) 33% (c) 60% (d) 40%

11. units must be sold to achieve target profit of 50000 L.E. per month equal:

(a) 1250 unit (b) 1500 unit (c) 1200 unit (d) 1450 unit

12. if you learn that the budgeted sales were 2500 unit, margin of safety in units equal:

(a) 1500 unit (b) 2100 unit (c) 1000 unit (d) 200 unit

Fourth Question:

The following data are related to an company for the year ended Dec.31, 2019: (L.E)

- sales - 2000 sales returns & allowances - 60000 costs of goods sold - 2500 freight in 162000
3000 selling expenses - 5000 general expenses - 9000 other revenues - 2000 other expenses.

13. Net sales equal:

(a) L.E 162000 (b) L.E 102000 (c) L.E 160000 (d) L.E 224000

14. Gross profit equal:

(a) L.E 162000 (b) L.E 100000 (c) L.E 102000 (d) L.E 90000

15. Net income equal:

(a) L.E 65000 (b) L.E 110000 (c) L.E 99000 (d) L.E 66000

(Good luck)

Dr. Amr Abd El Chaffar Hodib