

تم تحميل هذا الملف من موقع المناهج البحرينية



قوانين مقرر محاسبة مقرر محا 212

موقع المناهج ← المناهج البحرينية ← الصف الثالث الثانوي ← الثقافة التجارية ← الفصل الأول ← ملفات متنوعة ← الملف

تاريخ إضافة الملف على موقع المناهج: 16:25:24 2025-01-11

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
الثقافة التجارية:

التواصل الاجتماعي بحسب الصف الثالث الثانوي



صفحة المناهج
البحرينية على
فيسبوك

الرياضيات

اللغة الانجليزية

اللغة العربية

التربية الاسلامية

المواد على تلغرام

المزيد من الملفات بحسب الصف الثالث الثانوي والمادة الثقافة التجارية في الفصل الأول

مذكرة بنك 211

1

مقدمة في أعمال البنوك والعمليات المصرفية مقرر بنك 211

2

ملخص أدر 215 المشروعات وريادة الأعمال

3

CH. 1-2 Purchases

No.	Question	Answer	
		Perpetual	Periodic
1	Buying merchandise for cash	Merchandise inventory XXX Cash XXX	Purchases XXX Cash XXX
2	Return merchandise has been bought for cash	Cash XXX Merchandise inventory XXX	Cash XXX Purchase return and Allowance XXX
3	Buying merchandise on account	Merchandise inventory XXX Account payable XXX	Purchases XXX Account Payable XXX
4	Return merchandise has been bought on account.	Account payable XXX Merchandise inventory XXX	Account Payable XXX Purchase return and Allowance XXX
5	Paid amount due without discount	Account payable XXX Cash XXX	Account payable XXX Cash XXX
6	Paid amount due with discount	Account payable XXX Merchandise inventory XXX Cash XXX	Account payable XXX Purchase discount XXX Cash XXX

CH. 1-2 Sales

No.	Question	Answer			
		perpetual		periodic	
7	Selling merchandise for cash	Cash Sales	XXX XXX	Cash Sales	XXX XXX
		Cost of Goods Sold Merchandise inventory	XXX XXX		
8	Return merchandise has been sold for cash	Sales return and allowance Cash	XXX XXX	Sales return and allowance Cash	XXX XXX
		Merchandise inventory Cost of Goods Sold	XXX XXX		
9	Selling merchandise on account	Account Receivable Sales	XXX XXX	Account Receivable Sales	XXX XXX
		Cost of Goods Sold Merchandise inventory	XXX XXX		
10	Return merchandise has been sold on account.	Sales return and allowance Account Receivable	XXX XXX	Sales return and allowance Account Receivable	XXX XXX
		Merchandise inventory Cost of Goods Sold	XXX XXX		
11	Received amount due without discount	Cash Account Receivable	XXX XXX	Cash Account Receivable	XXX XXX
12	Received amount due with discount	Cash Sales Discount Account Receivable	XXX XXX XXX	Cash Sales Discount Account Receivable	XXX XXX XXX

CH. 3

No.	Direct write off		Allowance (Provision)	
	A			Bad Debt Expense XXX
1	Bad Debt Expense XXX	Account Receivable XXX	Allowance for Doubtful Debts XXX	Account Receivable XXX
2	Account Receivable XXX	Bad Debt Expense XXX	Account Receivable XXX	Allowance for Doubtful Debts XXX
3	Cash XXX	Account Receivable XXX	Cash XXX	Account Receivable XXX

CH. 5

- **(Retirement) Or (discarded) of Plant Assets:**

No.	Cost	Accumulated depreciation	Entry	
1	20,000	20,000	Accumulated depreciation Equipment	20,000 20,000
2	20,000	18,000	Accumulated depreciation Loss of disposal Equipment	18,000 2,000 20,000

- **Sales of Plant Assets:**

No.	Cost	Accumulated depreciation	Sale price	Entry	
1	50,000	39,000	11,000	Cash Accumulated depreciation Equipment	11,000 39,000 50,000
2	50,000	39,000	15,000	Cash Accumulated depreciation <i>Gain on disposal of Equipment</i> Equipment	15,000 39,000 4,000 50,000
3	50,000	39,000	8,000	Cash Accumulated depreciation <i>Loss on disposal of Equipment</i> Equipment	8,000 39,000 3,000 50,000

CH. 6 Income Statement

Formulas:

- 1- Net Sales = Gross Sales - (Sales discount + Sales Return & allowance)
- 2- Net Purchases = Gross Purchases - (Purchase discount + Purchase Return & allowance)
- 3- Cost of purchase = Net Purchase + Expense on Purchase
- 4- Cost of goods available for sale = Opening Inventory + Cost of purchase
- 5- Cost of goods sold = Cost of goods available for sale - Ending Inventory
- 6- Gross Profit = Net Sales - Cost of goods sold
- 7- Income from operation = Gross Profit - Operation Expenses
- 8- Net income before tax = Income from Operation + Other Revenue - other Expense
- 9- Net income = Net income before tax - (Net income before tax x %)

Notes:

<i>Expense of purchase</i>	<i>Operating Expenses</i>
Freight in	Freight out
Carriage in	Carriage out
Transportation in	Salaries expense
Import tax	Wages expense
Insurance on purchase (insurance tax)	Advertising expense
	Rent expense
	Repair expense
	Sales commission Expense
	Insurance expense

<i>Other revenue and gain</i>	<i>Other expenses and losses</i>
Interest revenue	Interest expense
Dividends revenue	Casualty losses (vandalism - accidents)
Rent revenue - rent received	Loss from strikes
Gain from sale of	Loss from sale of
Commission income - Fees earned	