

جامعة دمشق
كلية الاقتصاد
نظام التعليم المفتوح
برنامج المحاسبة

Required: Prepare journal entries for “ME” Company.

SOLUTION:

1-11-2020	Marketable sec. a/c Cash a/c	6000	6000	13 درجات
31-12-2020	Adjustment of FV a/c Unrealized gain a/c	1000	1000	12 درجات
20-1-2021	Cash a/c Marketable sec. a/c Realized gain a/c Realized gain a/c Income summary a/c	7000 2800	4200 2800 2800	5 درجات
31-12-2021	Adjustment of FV a/c Unrealized gain a/c Unrealized gain a/c Income summary a/c	1500 1500	1500 1500	5 درجات

Q.4. "There are four reasons why companies do not use of the activity-based (20 Marks) costing, ABC, for external reporting purposes; in addition to limitations of applying ABC system in companies". **Explain** with examples this statement.

BOOK PP: 149-151..

GOOD LUCK

دمشق في 15-3-2021

أستاذ المقرر

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