

سليم التصحيح لمقرر دراسات محاسبية باللغة الانكليزية

أستاذ المقرر

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اسم الطالب:
رقم الطالب:
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التوقيت: ساعتان

مقرر دراسات محاسبية باللغة الانكليزية
الفصل الثاني - للعام الدراسي 2021-2020
لطلاب السنة الرابعة - محاسبة
عدد الأوراق - صفحتان

جامعة دمشق
كلية الاقتصاد
نظام التعليم المفتوح
برنامج المحاسبة

ANSWER THE FOOLOWING QUESTIONS:

Q. 1. Select the correct answers among the following questions: (30 Marks)

1. (D) outside secondary market
- 2- (A) outside suppliers
- 3- (C) system development, quality training, and supervision
- 4- (B) application of ABC
- 5- (C) involved in products and services quality
- 6- (A) increasing customer satisfaction
- 7- (B) products, customers and locations
- 8- (B) costs can be directly assigned to a cost object
- 9- (D) no. of production runs and no. purchasing orders executed
- 10- (C) past costs, depreciation and sunk costs

Q.2. On 1-1-2020 "M" Corporation purchased 40% of the common stock of Z firm for \$ 200,000. Firm Z has a book value of \$ 400,000 (30 Marks)

Required: 1- Prepare the investment in "Z" firm account at "M" Corporation.
2- Prepare the owner equity of Z firm at 31-12-2020?

SOLUTION:

1-

Investment in "Z" firm account				
لكل رقم 3 درجات	Cash	200,000	Cash	6,000
	Equity earning of Z	24,000	Equity earning of Z (dep of equip.)	4,000
			Bal. (N.B.)	214,000
		224000		224000

(15 درجة)

2- **Owner's equity of Z company:**

1-1-2020	\$ 400,000	(5)
Income	60,000	(5)
Dividends	(15,000)	(5)

31-12-2020 445,000

Q.3. Based on the data, related to the investment of F (20 Marks)
for F company equals to 75%.

Required: Complete the following "balance sheet consolidation" table:

SOLUTION: PP: 77

item	F	G	+/-	31-12-2020
Cash	14000	8000		22000
A/R	11000	3000		14000
Inventory	40000	28000		68000
Investment in G	20000	-	(20000)	--
PPE, net	15000	20000		35000
Building, net	12000	10000		22000
Goodwill	-	-	2000 (20-24× 0.75)	2000
Total Assets	112000	69000	(18000)	163000
A/P	28000	11000		39000
Other Payables	10000	14000		24000
Long term Loan	12000	20000		32000
Minority Interest	-	-	6000 (24×0.25)	6000
Paid in capital	50000	20000	(20000)	50000
Retained Earnings	12000	4000	(4000)	12000
Total E. & Liab.	112000	69000	(18000)	163000

Q.4. "Discuss, with examples, the theory of constraints: as a definition, (20 Marks)
an application, its advantages, and disadvantages in organizations.

PP: 93 + (168-170)

GOOD LUCK

دمشق في 2021-9-15

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