

اسم الطالب:
رقم الطالب:
تاريخ الامتحان: 31-8-2022
التوقيت: ساعتان

مقرر دراسات محاسبية باللغة الانكليزية
الفصل الأول- للعام الدراسي 2021-2022
طلاب السنة الرابعة- محاسبة
عدد الأوراق - صفحتان

جامعة دمشق
كلية الاقتصاد
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برنامج المحاسبة

ANSWER THE FOLLOWING QUESTIONS:

Q. 1. Select the correct answers among the following questions: (30 Marks)
1- D 2- C 3- D 4- D 5- B 6- A 7- B 8- A/ D 9- C 10- A

Q.2. The following data extracted from "J" company during the year 2021: (25 Marks)
Required: 1- calculate the cost of goods manufactured. 2- calculate the cost of goods sold. 3- calculate the net profit for the company.

SOLUTION: 1- \$ 137,000 2- \$ 207,000 3- \$ 257,700

Item	\$
Beginning raw material inventory	32,000
Purchases	81,600
Ending raw material inventory	- 58,000
Direct manufacturing labor	31,400
Other manufacturing overhead	51,000
Beginning work-in-process inventory	43,500
Ending work-in-process inventory	- 83,500
Beginning finished goods inventory	95,000
Ending finished goods inventory	- 25,000
Plant variable maintenance	39,000
Marketing depreciation of fixed assets	39,000
Administration expenses	35,000
Net sales	551,700

Q.3. A division of X company has received an enquiry from one of its (25 Marks)
Required: 1- What is the contribution to profit for component P?
2- What is the relevant costs (the minimum selling price) for the special order?

SOLUTION: P. 179;

the contribution to profit for component P (\$88-52)	\$ 36
the relevant costs for the special order (\$ 8000+ (1000h × \$19 or: \$10+9 which is 36/4h))	\$ 27000

Q.4. "Discuss, with examples, items of cash flow statement, its importance, (20 Marks)
cash basis, and cash equivalents for decision makers in businesses.
P. 46+47+48

GOOD LUCK

دمشق في 2022-8-31

أستاذ المقرر
أ.د. نبيل الحلبي