Question (1): 15 Points

(1-1) Find the equation of the straight line satisfying the given conditions in each of the following:

(1) Passing through (3,1) and (5,3).  
(2) Slope = 1 and x-intercept = 2.

(1-2) The cost of manufacturing 5 tires per day is L.E. 1000, while it costs L.E.1,500 to produce 10 tires per day.

(1) Assuming a linear cost model, determine the relationship representing the total cost C(q) of producing q tires per day.

(2) Find and interpret the slope of the function obtained in Part (1).

(3) Find the C-intercept and interpret its meaning.

(4) If each tire sells for L.E.125, how many tires should be produced and sold each day to guarantee that the business breaks even?

Question (2): 25 Points

(2-1) Given the two matrices A and B where

\[ A = \begin{bmatrix} 2 & 1 \\ 0 & 3 \end{bmatrix} \quad \text{and} \quad B = \begin{bmatrix} 4 & 0 \\ 3 & 2 \end{bmatrix} \]

(1) if \( C^{-1}A = 2B^T \), find the matrix C  
(2) Show that: \( (BA)^T = A^{-1}B^{-1} \)

(2-2) Use Cramer’s rule to find the values of x and y in solving the following system of equations:

\[
\begin{align*}
2x - 3y + 2z &= 2 \\
x + 2y - 3z &= 4 \\
x - 2z &= 1
\end{align*}
\]

(2-3) The demand and supply functions of a product are:

Demand: \( q = 24 - 0.5p \)  
Supply: \( p = 12 + 4q \)

where p is the price per unit and q is the quantity demanded or supplied, as the case may be.

Use inverse matrix to find the equilibrium price and quantity. Explain.

Question (3): 40 Points

(3-1) Given the following function

\[ f(x) = \frac{1}{3}x^3 - x^2 - 3x + 2 \]

Continued \( \Rightarrow \Rightarrow \Rightarrow \)
(1) Determine whether the function is increasing, decreasing, or neither at $x = 2$.
(2) Examine the concavity condition of the graph of $f(x)$ at $x = 3$.
(3) Find the local minimum and maximum of this function.
(4) Find the point of inflection, if any.

(3-2) Suppose that for a product in a competitive market, the demand and supply functions are

\[ \text{Demand: } p = 1200 - 2q \quad \text{and} \quad \text{Supply: } p = 200 + 2q \]

Where $q$ is the quantity demanded or supplied, as the case may be.
A firm's average cost function for this product is

\[ \bar{C}(q) = \frac{10,000}{q} + 50 + q \]

Where $q$ is the number of units produced.
(1) Producing how many units will minimize average cost?
(2) Find the minimum average cost.
(3) At what selling price does maximum profit occur?

(3-3) The demand equation for a product is $p = 30 - \sqrt{q}$
Where $p$ is the price per unit and $q$ is the quantity demanded.
(1) Determine the elasticity of demand when $p = 10$. Is demand elastic, is it inelastic, or does it have unit elasticity at this price?
(2) If the price when $p = 10$ is increased by 20%, what is the number of units by which demand changes?
(3) Will the change in Part (2) result in an increase or decrease in revenue? Justify your answer.

**Question (4): 20 Points**

(4-1) Find the following integrals:

(1) \[ \int (6x^2 + 4x - 5) \, dx \]
(2) \[ \int \frac{2x - 2}{2x^2 - 4x - 2} \, dx \]
(3) \[ \int (e^x + 2) \, dx \]

(4-2) Using the demand and supply equations given in Question (2-3), find the consumers' surplus.

(4-3) The function describing the marginal cost (in L.E.) of producing a product is

\[ C'(q) = 3\sqrt{2q + 20} \]

where $q$ is the number of units produced.
It is known that the total cost equals L.E.1200 when 40 units are produced.
(1) Determine the total cost function $C(q)$.
(2) Find the cost of producing the 9th unit.

Best Wishes and Happy New Year ...

AbuBakr ......
First Question
A) Write what is the meaning of the following definitions:
   - Marginal cost
   - Variable cost
   - The short run
   - A competitive firm faces demand curve
   - The relationship between average cost and marginal cost

B) Circle whether the following statement are true (T) or false (F).
1- Monopoly is a market condition with one producer but several close substitute products.
2- The measure of elasticity of demand curve will be the same at any place along a given demand curve.
3- Graphically, a perfectly elastic demand curve is represented by a straight horizontal line.
4- It is possible for a change in the price of one good to lead to change in the demand for another good.
5- Average variable cost will drop, reach a minimum and then begin to rise with increasing output.
6- Profits are dynamic under, competition because they are constantly changing in amount and among firms.
7- The equilibrium output for the firm in pure competition will increase if the price is lowered.
8- A pure monopoly can exist in the production and sale of a good that has numerous substitutes.
9- A monopolist has complete control over the price at which he can sell a given amount of output.
10- The point of maximum profit for the monopolist shows that AR is less than ATC.

C) Determine the right answer from the following.
1- Demand for luxuries tends to be
   (a) elastic  (b) inelastic  (c) of unitary elasticity
2- In accordance with the law of supply, if price doubled, the quantity supplied would generally
   (a) double  (b) rise  (c) fall
3- Average total can be found by summing
   (a) AVC and MC  (b) AVC and AFC  (c) AFC and MC
4- The demand curve of a monopolist is also the monopolist's
   (a) total revenue curve  (b) marginal revenue curve  (c) average revenue curve
5- If 20 product units are sold for $2 per unit and 12 units are sold at a price $2.8 then demand is
   (a) elastic  (b) inelastic  (c) of unitary elasticity
6- Price elasticity at a given price is not affected by
   (a) the price of complements  (b) a change in tastes  (c) a change in supply
7- The elasticity formula is used to estimate elasticity when
   (a) there are only two observations of price and quantity
   (b) the product is thought to be inelastic
   (c) the demand function is known
8- Decreases in the price of inputs
   (a) the demand curve to shift to the right
   (b) the supply curve to shift to the right
   (c) the supply curve to shift to the left

Gamal I. Hassan
9. Along any straight-line demand curve
   (a) the price elasticity and slope vary
   (b) the price elasticity varies, but the slope remains the same
   (c) the slope varies, but the price elasticity remains the same

10. Which of the following would result in a change in the quantity demanded
   (a) A change in income  (b) A change in tastes  (c) A shift in the supply

Second Question

(A) Suppose the demand and supply function for specific good as follow.
   \[ Q_d = 280 - 2P \]
   \[ Q_s = 40 + 3P \]
   Where \( P \) is the price and \( Q \) is quantity.

Required

1. Determine the equilibrium price and quantity with graphically presentation.
2. Compute the consumer surplus.
3. Suppose the government imposed a tax equal 6 LE on the every produced unit. Determine and
   graphically present the price and quantity which satisfy equilibrium situation after tax imposed.
4. Compute the consumer surplus after tax and the government revenue.
5. Show the Kind of good.

(B) Suppose the total utility function is \( U = xy \)
   \[ PX_1 = 64 \quad P_Y = 4 \quad I = 512 \]

1. Determine the optimal basket from \( X \), and \( Y \) and show that graphically.
2. Suppose \( PX_2 = 16 \) determine the substitute effect and income effect. Show that graphically.

Third Question

1. Suppose the original quantity \( Q = 100 \). if the original price increase to new price where \( P = 25 \) and
   new quantity decrease to 50 if the price elasticity equal 2 what is the original price.

2. Suppose the average cost is \( AC = \frac{300Q}{Q} + \frac{Q}{3} \)
   What is minimum \( AC \)? Calculate the quantity of the production at this minimum average cost.

Fourth Question

(A) Suppose the industry operate in perfect competition and the demand and supply as follows
   \[ Q_d = 440 - 2P \]
   \[ Q_s = 140 + 3P \]
   Where \( Q \) the quantity and \( P \) the price. Suppose also the total Cost as \( TC = 240 + 20Q + 2Q^2 \)

Required

1. Determine the domenant price in the industry and total production
2. Determine the firm’s supply equation.
3. Compute the optimal quantity for the firm’s level.
4. Compute the number of firm which service in the market.
5. Determine the firm’s profit and show that graphically.

(B) Suppose the demand function for monopolist is
   \[ P = 120 - 2Q \]
   If the total cost function is \( TC = 100 + 20Q \)

Required

1. Determine the price and quantity which maximize monopoly’s profit, and determine the
   profit with graphical present.
2. Determine the optimal price by total revenue and total cost approach.
3. Determine the optimal price by Robert Weinberg approach.

Good luck.... Dr. Gamal I. Hassan

Gamal I. Hassan
Answer the following questions:

Notice: This Exam includes three questions presented on 2 pages.

Question One (40 marks):
State (in a table) whether each of the following statements is true (√) or false (×):

1) Accounting is the language of business.
2) Accounting is an important for recording business transactions.
3) The only business events that are entered in accounting records are those that can be expressed in monetary terms.
4) Decrease in liabilities and owner’s equity accounts are recorded by debits.
5) Decreases in asset and liability accounts are recorded by credits.
6) The posting is done in the journal.
7) Bank account is a real account while salaries payable is a personal account.
8) In case of a debt becoming bad, the amount should be credited to bad debts account.
9) Transactions are recorded first of all in the journal.
10) Journal records transactions in a chronological order.
11) Ledger records transactions in an analytical order.
12) Trial balance helps in knowing the arithmetical accuracy of the accounting records.
13) The amount withdrawn by the owner from the business enterprise should be credited to capital account.
14) The return of goods to a supplier should be debited to sales returns account.
15) The word by is used with an account while making posting on the debit side of an account.
16) Balance sheet and statement of owner’s equity relate to a period of time.
17) Accumulated depreciation account is a contra-asset account.
18) When a business enterprise is operating at loss, the journal entry to close the income summary account will consist of a credit to that account and a debit to capital account.
19) Net income is computed in the income statement, appears in the statement of owner’s equity, and increases owner’s equity in the balance sheet.
20) Adjusting entries are based on the realisation and matching principles.

Question Two (30 marks):
You are required to journalise the following transactions and post into the following ledger accounts: Bank, Cash, Mansour, Kamel, Ramsey, and Sami Accounts, for September 2015:

Sept. 1 Started business with L.E.500,000 cash, L.E.200,000 out of which was paid into Bank.

A. N. Rawi
Answer the following Questions:

I: Tick the correct answer (True/False) for each of following statements: (22 marks)

<table>
<thead>
<tr>
<th>No.</th>
<th>Statements</th>
<th>True</th>
<th>False</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-</td>
<td>A relatively permanent change in behavior resulting from practice, experience, education or training defines learning.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-</td>
<td>Primacy in learning means that learnt last is usually learnt best</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3-</td>
<td>Only satisfied needs can influence behavior, unsatisfied needs can not.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4-</td>
<td>Different cultures usually value work differently.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5-</td>
<td>Collective cultures favor independence and loyalty to family.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6-</td>
<td>If the subject or the event is not frequent it will draw your attention.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7-</td>
<td>Values are usually the same across cultures.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8-</td>
<td>In personality, heredity means that twins are alike even if they raised in different households.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9-</td>
<td>Continuance commitment means that persons stay in organization because they are paid well.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-</td>
<td>High employees' morale is a result of good organizational culture.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-</td>
<td>According to the situational leadership, the leader style depends only on the situation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

II: Write the correct term for each of the following statements: (24 marks)

1- It is said to exist where staff respond to stimulus because of their alignment to organizational values.
2- It refers to the value placed on traditionally male or female values.
3- Organizing a group of people to achieve a common goal.
4- A leadership style that allows maximum freedom to subordinates.
5- It is the stage when the group first comes together.
6- A branch of behavioral sciences that studies people in relation to their social environment or culture.
7- The process whereby sensory stimulator is translated into organized experience.
8- It is a state in which an employee identifies with a particular organization and its goals and wishes to remain in it.
9- It refers to a set of attitudes that workers have about their jobs.
10- It is the work that tests the employees' skills and abilities and allows them to set their own working pace.
Sept. 8 Purchased goods from Mansour and Co. for L.E.110,000.
Sept. 15 Sold goods to Kamel for L.E.120,000.
Sept. 19 Amount withdrawn from bank for personal use of L.E.1,000.
Sept. 21 Received cash from Kamel of L.E.119,000, discount allowed of L.E.1,000.
Sept. 22 Cash withdrawn and paid into bank of L.E.58,000.
Sept. 25 Goods worth L.E.10,000 found defective were returned to Mansour and Co. and the balance of the amount due to them settled by issuing a cheque in their favour.
Sept. 28 Bought goods worth L.E.22,500 from Ramsey and sold to Sami at L.E.30,000.
Sept. 30 Sami returned goods worth L.E.1,000, which in turn were sent for L.E.750 to Ramsey.
Sept. 30 Received cheque for due amount from Sami.

Question Three (30 marks):
National Football Enterprises operates several football courses, all of which are located on rented land within city parks. Provided below is the Enterprises' Trial balance as at December 31, 2015. The business closes its accounts at the end of each calendar year.

NATIONAL FOOTBALL ENTERPRISES, Trial Balance, December 31, 2015

<table>
<thead>
<tr>
<th>Accounts Titles</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash........................................L.E.</td>
<td>41,100</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable....................</td>
<td>7,800</td>
<td></td>
</tr>
<tr>
<td>Buildings..................................</td>
<td>180,000</td>
<td></td>
</tr>
<tr>
<td>Accumulated depreciation: buildings...</td>
<td></td>
<td>18,000</td>
</tr>
<tr>
<td>Football course structure...............</td>
<td>270,000</td>
<td></td>
</tr>
<tr>
<td>Accumulated depreciation: Football curse structure</td>
<td></td>
<td>45,000</td>
</tr>
<tr>
<td>Accounts payable.......................</td>
<td></td>
<td>23,100</td>
</tr>
<tr>
<td>Nouh, Capital, December 31, 2014......</td>
<td></td>
<td>331,560</td>
</tr>
<tr>
<td>Nouh, Drawing.........................</td>
<td>75,000</td>
<td></td>
</tr>
<tr>
<td>Admissions revenue.....................</td>
<td></td>
<td>576,000</td>
</tr>
<tr>
<td>Advertising expense........................</td>
<td>45,000</td>
<td></td>
</tr>
<tr>
<td>Rent expense............................</td>
<td>108,000</td>
<td></td>
</tr>
<tr>
<td>Repairs expense.......................</td>
<td>15,600</td>
<td></td>
</tr>
<tr>
<td>Salaries expense........................</td>
<td>230,100</td>
<td></td>
</tr>
<tr>
<td>Light &amp; power expense..................</td>
<td>13,500</td>
<td></td>
</tr>
<tr>
<td>Insurance expense........................</td>
<td>7,560</td>
<td></td>
</tr>
<tr>
<td><strong>Total...................................</strong></td>
<td>993,660</td>
<td>993,660</td>
</tr>
</tbody>
</table>

Required: (a) Prepare adjusting entries at December 31 to reflect salaries expenses (outstanding salaries was L.E.6900) and depreciation expenses (10 years useful life for building and 6 years for football course structure) for the year. (b) Prepare an Income Statement, a Statement of Owner's Equity, and a Balance Sheet as of December 31, 2015.

BEST WISHES

ALI ABDELKARIM RAWY
Answer all 3 questions

Question one: choose the right answer from A) and B)
list your answers in a table (30 marks)

1. The Industrial Revolution began in the nineteenth century and transformed the job of manager from owner-manager to professional, salaried manager. A) True B) False
2. Employees are considered stakeholders of the organization. A) True B) False
3. Strategic plans have longer time frames but narrower scopes than tactical plans. A) True B) False
4. Redundancy as a result of duplicating functions is a weakness of divisional structure. A) True B) False
5. Henri Fayol focused on the efficiency of workers, but he looked at it from a managerial perspective. A) True B) False
6. An organization is a collection of people working together to achieve their personal goals no matter other goals. A) True B) False
7. Section heads and supervisors are considered middle level managers. A) True B) False
8. In a divisional organizational structure, divisions operate as relatively autonomous business under the large corporate umbrella. A) True B) False
9. Mechanistic organizations are somewhat rigid in that they consist of very clearly defined jobs. A) True B) False
10. One of the advantages of organizational functional design is good communications across functional areas. A) True B) False
11. Planning is the process through which standards for performance of people and process are set, communicated, and applied. A) True B) False
12. Conceptual skills include the processes, techniques and tools of specific area. A) True B) False
13. The Hawthorne studies found that workers were more strongly motivated by economic or financial incentives than by psychosocial factors. A) True B) False
14. Scientific management is a management theory that analyzes work flows to improve economic efficiency. A) True B) False
15. Fayol believed that by focusing on managerial practices organizations could minimize misunderstandings and increase efficiency. A) True B) False

Question two: choose the right answer from A), B), C), D) and E)
list your answers in a table (26 marks)

1. Organizing involves the following except ...... A) Assigning tasks B) reviewing goals C) Developing organizational chart D) Making corrections E) none of the above
2. ............... apply to processes before they happen. A) Feed-forward controls B) Feedback controls C) Concurrent controls D) All of the above E) None of the above
4. Time study was one of ............ contributions. A) Abraham Maslow B) Max Weber C) Henri Fayol D) F.W. Taylor E) none of the above
5. ............... Is the extent to which the units of the organization are explicitly defined and its policies, procedures, and goals are clearly stated. A) Departmentalization B) Formalization C) Specialization D) Development E) Empowerment
6. .......... Is the network, unrelated to the firm's formal authority structure, of social interactions among its employees.
   A) Formal organization  B) Industrial organization  C) Formal power  D) Coercive power  E) Informal organization

7. .......... plan provides the specific ideas for implementing the .......... plan. It is the process of making
detailed decisions about what to do, who will do it, and how to do it. Which choice fills in the blanks?
   A) Tactical operational   B) Tactical... strategic
   C) Strategic... operational   D) Strategic... tactical   E) none of the above

8. .......... is the process of selecting an alternative course of action that will solve a problem.
   A) A problem  B) A decision  C) Decision-making  D) A method  E) A policy

9. Which of the following is NOT one of Taylor's 14 principles of management?
   A) Open communication  B) Centralization  C) Division of work
   D) Scalar chains  E) compensation package

10. A _____ outlines a company's reason for existing.
    A) goal  B) policy statement  C) organization chart  D) mission statement  E) objective.

11. A .......... is a sequence of steps or operations describing how to carry out an activity and usually
    involves a group.
    A) Plan  B) Policy  C) Rule  D) Method  E) Procedure

12. Which of the following is not included in the directing function?
    A) motivation  B) performance appraisal  C) re-engineering  D) discipline  E) communication

13. Methods of transformation controls include.....
    A) Total Quality Management (TQM)  B) statistical process control
    C) the inventory management control  D) the just-in-time (JIT) system  E) all of the above

**Question three: (24 marks)**

1. Mary is a manager of a toys factory. Her factory has been quite successful the past three years.
   She is wondering whether or not it is a good idea to expand her factory this year. The cost to expand
   her factory is $1.5 Million. If she does nothing and the economy stays good and people continue to buy
   toys, she expects $3 Million in revenue; while only $1 Million if the economy is bad. If she expands
   the factory, she expects to receive $6 Million if economy is good and $2 Million if economy is bad. She also
   assumes that there is a 40% chance of a good economy and a 60% chance of a bad economy.

   a) Draw a Decision Tree showing this case of decision making and advice Mary to make a decision.
   b) List the steps in the decision making process.

**Question four: (20 marks)**

The Egyptian Union Company developed a plan to enter the Arabian Gulf market with one of their
products, a washing machine. The company's objective has been determined as follows: (The Company
aims to achieve high profits and compete with similar companies in the market for this product). But
with the end of the year when evaluating the plan the company found that it achieved a very limited
net profit almost only 2% and it was ranked last among the competitors in the volume and value of
sales in the market.

A) List the steps of planning process?

B) What was the mistake when formulating the company's objective and why? Rewrite the objective in
   a correct way.

C) Are the stages of the control process apply to this case? Explain?

D) What are the corrective actions that can be performed by managers in this case?

End of Questions

Best wishes

Dr. Alaa Tag Eldin Mohamed

Alaa T. Mohamed
Answer the following questions:

Question One (30 marks):

1- State (in a table) whether each of the following statements is true (✓) or false (✗):
   a. Accounting is the language of business.
   b. Accounting can be useful only for recording business transactions.
   c. The only business events that are entered in accounting records are those that can be expressed in monetary terms.
   d. Increases in asset, liabilities, and owner's equity accounts are recorded by debits.
   e. Decreases in asset and liability accounts are recorded by credits.
   f. Increases in asset and owner's equity accounts are recorded by debits.
   g. Decreases in liability and owner's equity accounts are recorded by debits.
   h. Ledger is a set of accounts.
   i. Transactions are recorded first of all in the ledger.
   j. Journal records transactions in a chronological order.
   k. Ledger records transactions in an analytical order.
   l. The word To is used with the accounts which appear on the Debit side of a ledger account.

2- Fill in the blanks:
   (a) The process of transferring the debit and credit items from a Journal to their respective accounts in the Ledger is termed as ...........
   (b) Journal is the book of ........ entry, while a Ledger is the book of ........ entry.
   (c) The word by is used with an account while making posting on the........ side of an account.
   (d) The technique of finding the net balance of an account after considering the totals of both debits and credits appearing in the account is known as ........
   (e) The statement containing various ledger balances on a particular date is known as........

3- You are required to supply the appropriate term (debit or credit) to complete the following statements:
   a- When a business enterprise is operating profitably, the journal entry to close the Income Summary Account will consist of a _______ to that account and a _______ to the Owner’s Capital Account.
   b- When a business enterprise is operating at loss, the journal entry to close the Income Summary Account will consist of a _______ to that account and a _______ to the Owner’s Capital Account.
c- The journal entry to close the Owner's Drawing Account consists of a _____ to that account and a _____ to the Owner's Capital Account.

**Question Two (35 marks):**

In April, licensed real estate Hamdy Yosif organised a proprietorship, Hamdy Property Management, to provide management services for owners of flat (apartment) buildings. The organisation period extended throughout April and included the transactions listed below.

**April 1** Hamdy Yosif opened a bank account in the name of the business with deposit of L.E.40,000 cash.

**April 4** Purchased land and an office building for a price of L.E.175,000, of which L.E.100,000 was considered applicable to the land and L.E.75,000 attributable to the building. A cash down payment of L.E.35,000 was made and a note payable for L.E.140,000 was issued for the balance of the purchase price.

**April 7** Purchased office equipment on credit from MOHM Office Equipment, L.E.6,350, due in 30 days.

**April 9** A copier (cost L.E.895), which was part of the April 7 purchase of office equipment, proved defective and was returned for credit to MOHM Office Equipment.

**April 17** Sold one-fourth of the land acquired on April 4 to Car Parking Area at a price of L.E.25,000. This price is equal to the business' cost for this portion of the land, so there is no gain or loss on this transaction. Received a L.E.5,000 cash down payment from Car Parking Area and a note receivable in the amount of L.E.20,000, due in four monthly instalments of L.E.5,000 each, beginning on April 30.

**April 28** Paid L.E.1,600 in partial settlement of the liability to MOHM.

**April 30** Received cash of L.E.5,000 as partial collection of the note receivable from Car Parking Area.

The account titles and account numbers to be used are:

Cash 1, Notes receivable 5, Land 21, Building 23, Office equipment 25, Notes payable 31, Accounts payable 32, and Hamdy, Capital 51.

**Required:**

a. Prepare journal entries for the month of April.

b. Post to ledger accounts.


**Question Three (35 marks):**

National Football Enterprises operates several football courses, all of which are located on rented land within city parks. Provided below is the Enterprises' Trial balance at December 31, 2011. The business closes its accounts at the end of each calendar year.

A. A. Rawi
11- It means that the person selects the information he/she receives to be kept in his mind.
12- A field of study that investigates how individuals and groups behave within organizations and the importance of organizational culture.

III- **Select the correct answer for each of the following** (24 marks)

(1) Factors related to person characteristics which affect perception include all of the following Except:
   a- Values and attitudes.
   b- Needs and motives
   c- Beliefs and culture
   d- Human behavior

(2) _____ is the perceived fairness of the process used for deciding outcomes such as merit increases and promotions.
   a- Procedural justice
   b- Selective perception
   c- Human resources approach
   d- Operant learning

(3) _____ examines the fairness of the process itself while _____ examines the outcome of a decision or policy.
   a- Distributive justice; mediation
   b- Mediation; distributive justice
   c- Procedural justice; distributive justice
   d- Distributive justice; procedural justice

(4) The introvert personality is:
   a- Independent, avoiding others and hard worker.
   b- Practical.
   c- Losses follow up.
   d- None of the above.

(5) Feeling personality is:
   a- Stubborn.
   b- Not guided by logic.
   c- Objective.
   d- Organized.

(6) Attitudes equal:
   a- Values + Perception
   b- Values + Beliefs
   c- Values + Personality
   d- Values + motivation

(7) Drives include all of the following Except:
   a- Hunger.
   b- Taste
   c- Belief
   d- Thirst.

(8) In groups, the loud mouth—person is always:
   a- A quiet person
   b- A dominant person
   c- A relaxed person.
   d- A frustrated person
Answer the following questions:

**Question One (30 marks):**
The night manager of Cairo Limousine Service, who had no accounting background, prepared the following balance sheet for the enterprise at December 31, 2015. The balance sheet contains a number of errors in its headings, format, and the classification of assets, liabilities, and owner’s equity.

**CAIRO LIMO**  
Manager’s report, 12 Noon Monday

<table>
<thead>
<tr>
<th>Assets</th>
<th>L.E.</th>
<th>Owner’s Equity</th>
<th>L.E.</th>
</tr>
</thead>
<tbody>
<tr>
<td>M. Atif, capital</td>
<td>162,000</td>
<td>Accounts receivable</td>
<td>78,000</td>
</tr>
<tr>
<td>Cash</td>
<td>69,000</td>
<td>Notes payable</td>
<td>288,000</td>
</tr>
<tr>
<td>Building</td>
<td>80,000</td>
<td>Supplies</td>
<td>14,000</td>
</tr>
<tr>
<td>Automobiles</td>
<td>165,000</td>
<td>Land</td>
<td>70,000</td>
</tr>
<tr>
<td></td>
<td>476,000</td>
<td>Accounts payable</td>
<td>26,000</td>
</tr>
</tbody>
</table>

**Required:** Prepare a correct balance sheet, including a proper heading.

**Question Two (35 marks):**
Mohsen Elnashri formed a business entity to provide bus service for a fee to public and private school in the New City area. The business is organised as sole proprietorship called “New City Transportation Services”. The transactions during July 2015, while the new business was being organised, are listed below:

1. **July 1** Mohsen started his business with a deposit of L.E.225,000 cash.
2. **July 3** The business purchased land and a building at a cost of L.E.120,000, of which L.E.72,000 was regarded as applicable to the land and L.E.48,000 to the building. The transaction involved a cash payment of L.E.30,000 and the issuance of a note payable for the balance of the purchase price.
3. **July 5** Purchased 9 new buses at L.E.27,000 each from General Motors Sales Company. Paid L.E.76,500 cash, and agreed to pay L.E.80,000’ by July 31 and the remaining balance by August 15. The liability was viewed as an account payable.
4. **July 7** Sold one of the buses at cost to Car Camping Services. The buyer paid L.E.15,000 in cash and agreed to pay the balance within one month.
5. **July 8** Upon inspection, one of the buses was found to be defective and was returned to Motors Sales Company. The amount payable to this creditor was thereby reduced by L.E.27,000.
7. July 31 paid L.E.80,000, in partial payment of the liability to Motors Sales Company.
The account titles used by the business are as follows:
Cash, Accounts receivable, Land, Buildings, Office equipment, Buses, Notes payable, Accounts payable, and Mohsen, Capital.

**Required:** a. Journalize the July transactions. b. Post to ledger accounts.
c. Prepare a trial balance at July 31, 2015.

---

**Question Three (35 marks):**

Luxor Travel Agency was organised on September 1, 2015. Suppose that the accounts are closed and financial statements prepared each month. The agency occupies rented office space but owns office equipment estimated to have a useful life of 5 years from date of acquisition, September 1. The **Trial Balance** for Luxor Travel Agency at November 30 is shown below:

**LUXOR TRAVEL AGENCY**

**Trial Balance, November 30, 2015**

<table>
<thead>
<tr>
<th>Account Titles</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>6,565</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>17,050</td>
<td></td>
</tr>
<tr>
<td>Office supplies</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>18,000</td>
<td></td>
</tr>
<tr>
<td>Accumulated Dep.: Office Equip.</td>
<td></td>
<td>600</td>
</tr>
<tr>
<td>Accounts payable</td>
<td></td>
<td>1,260</td>
</tr>
<tr>
<td>Mostafa, Capital</td>
<td></td>
<td>35,000</td>
</tr>
<tr>
<td>Mostafa, Drawing</td>
<td>2,500</td>
<td></td>
</tr>
<tr>
<td>Commission earned</td>
<td></td>
<td>15,555</td>
</tr>
<tr>
<td>Advertising expense</td>
<td>1,400</td>
<td></td>
</tr>
<tr>
<td>Salaries expense</td>
<td>2,600</td>
<td></td>
</tr>
<tr>
<td>Rent expense</td>
<td>3,800</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>52,415</strong></td>
<td><strong>52,415</strong></td>
</tr>
</tbody>
</table>

Mostafa estimates that only L.E.300 worth of office supplies remain on hand at November 30.

**Required:**

a. Prepare adjusting entries at November 30 to reflect the office supplies used in November and depreciation expense for the month.
b. Prepare an **income statement** and **statement of owner’s equity** for the month, and a **balance sheet** at November 30, 2015.

---

**BEST WISHES**

**Ali Abdelkarim Rawy**
Introduction to Computers

للنظام وحسن العرض وعدم الكشط تقدير خاص

Answer the following Questions:

**QUESTION NO. (1) :**

(An hour's) (30 degree)

I- In a short paragraph: determine the concepts of the following:

a) Hardware and software.
b) Ram and Rom.
c) System software and Application software.
d) Language compilers.
e) Operating system.

II- The benefit of the capability of the computer could be performed through three different operating systems. Explain without long details.

III- It is also worth mentioning that the languages of programming have passed through several stages. Explain without long details.

**QUESTION NO. (2) :**

(90 minute) (40 degree)

Find the following:

1. \((584.24)_9 = (\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldOTS...
8. \((1110)_2 -(1011)_2 = (\ldots\ldots\ldots\ldots)_2 = (\ldots\ldots\ldots\ldots)_{10}\)

9. \((3\ 6\ 7)_{11} + (2\ 5\ 9)_{11} = (\ldots\ldots\ldots\ldots)_{11} = (\ldots\ldots\ldots\ldots)_{10}\)

10. \((D\ 12C\ .\ 2)_{16} - (B118\ .\ 3)_{16} = (\ldots\ldots\ldots\ldots)_{16} = (\ldots\ldots\ldots\ldots)_{8}\)

**QUESTION NO. (3)**

(30 minute) (30 degree)

Draw flowchart to represent the following process, and then displaying the result?

a) \(\sum_{i=1}^{n} x_i\) such that \(x_1 = 6\) & \(x_i = x_{i+1} + 2\)

b) \(\sum_{i=1}^{n} x_i\) such that \(x_1 = 1\) & \(x_{i+1} = x_i + 2\)

c) \(S = 1 + 3 + 5 + \ldots \ldots + 19 + 20 + 24 + 29 + 34 + \ldots \ldots + 59\)

With My Best Wishes

Mohamed abd el sattar
Answer the following questions:

Question One (20 Marks)

Choose the most appropriate answer for each of the following questions:

1- Which two of the following events would not result in an immediate accounting transaction?

(a) Buying goods, agreeing to pay next month.
(b) Selling goods for cash, payable immediately.
(c) Hiring a new employee.
(d) None of the above

2- At the beginning of the year, Al-Salam Company's assets were L.E. 45,000, and Owner's Equity was L.E. 25,000. During the year assets increased by L.E. 30,000 and liabilities increased by L.E. 5,000. The owners' equity at the end of the year was:

(a) L.E. 25,000
(b) L.E. 30,000
(c) L.E. 50,000
(d) L.E. 70,000

3- Which of the following will not result in a change in capital?

(a) A fixed asset bought by the business for L.E. 10,000
(b) A profit made by the firm
(c) A loss made by the firm
(d) The owner withdrawing L.E. 5,000 from the firm

4- Which of the following about accounting procedures is not correct?

(a) The journal shows in one place all the information about specific transactions, arranged in chronological order.
(b) A ledger account shows in one place all information about changes in a specific asset or liability, or in owner's equity.
(c) Posting is the process of transferring debit and credit changes into account balances from the ledger to the journal.
(d) The end product of the accounting cycle consists of formal financial statements, such as the balance sheet and the income statement.

5- A transaction caused a L.E. 10,000 decrease in both total assets and total liabilities. This transaction could have been:
a- Purchase of a machine for L.E. 10,000 cash.
b- An asset with a cost of L.E. 10,000 was destroyed by fire.
c- Repayment of a L.E. 10,000 bank loan.
d- Collection of L.E. 10,000 account receivable.

6- In case of a debt becoming bad, the amount should be credited to:
   (a) Debtor Account
   (b) Bad Debts Account
   (c) Sales Account
   (d) None of the above

7- Which of the following explains the debit and credit rules relating to the recording of revenue and expenses?
   (a) Expenses appear on the left side of the balance sheet and are recorded by debits; revenue appears on the right side of the balance sheet and is recorded by credits.
   (b) Expenses appear on the left side of the income statement and are recorded by debits; revenue appears on the right side of the income statement and is recorded by credits.
   (c) The effects of revenue and expenses upon owner’s equity.
   (d) The realization (recognition) principle and the matching principle.

8- The purpose of adjusting entries is to:
   (a) Adjust the Owner’s Capital account for the revenue, expense, and drawings recorded during the accounting period.
   (b) Adjust the daily balances in asset, liability, revenue, and expense accounts for the effect of business transactions.
   (c) Apply the realization principle and the matching principle to transactions affecting two or more accounting periods.
   (d) Prepare revenue and expense accounts for recording the transactions of the next accounting period.

9- Al-Hoda Manufacturing Company purchased a three-year insurance policy for L.E. 3,600 on November 1, 2012. Al-Hoda adjusts and closes its accounts annually at the year-end date of December 31. How much insurance expense will be recognized in the December 31, 2013, year-end adjusting entry?
   (a) L.E. 1,400
   (b) L.E. 1,200
   (c) L.E. 100
   (d) L.E. 200

10- Al-Sheik Issa Auto Services adjusts its accounts at the end of each month, but closes them only at the end of each calendar year (December 31). The ending balances in the Repair Service Revenue account and the Cash account in February and March appear below.

<table>
<thead>
<tr>
<th></th>
<th>Feb. 28</th>
<th>March. 31</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>L.E. 14,200</td>
<td>L.E. 26,500</td>
</tr>
<tr>
<td>Repair Service Revenue</td>
<td>12,100</td>
<td>18,400</td>
</tr>
</tbody>
</table>
Al-Sheik Issa Auto Services prepares financial statements showing separately the operating results of each month. In financial statements prepared for the month ended March 31, Equipment Rental Revenue and Cash should appear as follows:

(a) Equipment Rental Revenue, L.E. 18,400; Cash, L.E. 26,500
(b) Equipment Rental Revenue, L.E. 18,400; Cash, L.E. 12,300
(c) Equipment Rental Revenue, L.E. 6,300; Cash, L.E. 26,500
(d) Equipment Rental Revenue, L.E. 6,300; Cash, L.E. 12,300

Question Two (35 Marks)

Abdou Salim decided to start a new business to rent bicycles in the local park during the summer with the name Abdou Local Bike. During the month of June, Abdou completed the following transactions for his new business:

- June 1 Abdou started the business by providing L.E. 10,000 cash, a computer its cost L.E. 2,000, two bicycles with a cost of L.E. 250 each. On the same date, Abdou opened a checking bank account in the name of the business with L.E. 7,500.

- June 2 Hired an assistant to help out for a monthly salary L.E. 300.

- June 3 Purchased (and immediately used) supplies on account for L.E. 150.

- June 4 Purchased 10 bicycles from Cairo Bikes for L.E. 2,500, paying L.E. 1,000 down and agreeing to pay the rest in 30 days. Cairo Bikes offered a 6% discount if Abdou Local Bikes pays within 10 days.

- June 5 Bought a shed for L.E. 5,000 to store the bicycles and for other operations. Paid L.E. 3,000 cash and issued a cheque for the remaining.

- June 8 Paid L.E. 400 in cash for shipping and installation costs (considered as an addition to the cost of the shed) to place the shed at the park entrance.

- June 10 Paid L.E. 75 maintenance expenses for some bicycles.

- June 11 Received L.E. 970 cash for renting bicycles (recorded as Rental Revenue).

- June 12 Issued a cheque for L.E. 1,410 in a full payment to Cairo Bikes.

- June 17 Paid L.E. 150 cash for the supplies purchased on June 3.

- June 20 Rented a group of bicycles for Nile Private Schools used during a school trip against L.E. 200. Nile Schools agreed to pay within a week time with a promise to have a 5% discount if it pays on time.

- June 25 Paid L.E. 150 in cash for electricity and water bills (recorded as Utilities expense).

- June 26 Received a cheque for L.E. 190 from Nile Private Schools.

- June 27 Received L.E. 960 in cash for bicycles rentals.

- June 28 The owner withdrew L.E. 500 cash.

- June 30 Paid the assistant salary of L.E. 300 cash.

Required

a- Journalise the above transactions in the books of Abdou Local Bikes

b- Prepare the Ledger Accounts and the Trial Balance on the basis of these accounts.
Question Three (45 Marks)

Gouda Graphics, a sole proprietorship, adjusts and closes its books each month. On May 31, 2013, before adjusting entries are recorded, the trial balance for Gouda Graphics is as shown:

Gouda Graphics

Trial Balance

May, 31, 2013

<table>
<thead>
<tr>
<th></th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>L.E. 10,500</td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>3,000</td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>2,250</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>3,0000</td>
<td>L.E. 6,500</td>
</tr>
<tr>
<td>Accumulated Depreciation: Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>2,500</td>
<td></td>
</tr>
<tr>
<td>Gouda, Capital</td>
<td>23,750</td>
<td></td>
</tr>
<tr>
<td>Drawings</td>
<td>2,500</td>
<td></td>
</tr>
<tr>
<td>Fees Revenue</td>
<td></td>
<td>24000</td>
</tr>
<tr>
<td>Supplies Expense</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>Salaries Expense</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>Rent Expense</td>
<td>2,400</td>
<td></td>
</tr>
<tr>
<td>Utilities Expense</td>
<td>1,500</td>
<td></td>
</tr>
<tr>
<td>L.E. 56,750</td>
<td>L.E. 56,750</td>
<td></td>
</tr>
</tbody>
</table>

The equipment was purchased on 2012 and has estimated useful life of five years. Gouda Graphics estimated that supplies on hand at May 31, 2013, amounting L.E. 1,900.

Required

a- Prepare adjusting entries at May 31 to reflect the supplies used in May and depreciation for the month.

b- Prepare an adjusted trial balance at May 31, 2013.

c- Prepare an income statement and statement of owner’s equity for the month and a balance sheet at May 31, 2013.

d- Prepare closing entries as of May 31, 2013.

e- As of the end of May, how long had Gouda Graphics used the equipment in business operation? Show computation?

With My Best Wishes
"Good Organization, Longhand Avoidance of Scribble are Appreciated"

**Answer the following Questions:**

**Question No (1):**

Write for each of the following:-

A - What is a computer and what are the different types of computers?

B - The main parts of the personal computer?

C - Computer software.

D - The storage devices.

E - What is the difference between the file and the folder?

**Question No (2):**

**Find:**

1- \((101101.1011)_2 = (\_\_\_\_)_{10}\)

, \((2537.14)_8 = (\_\_\_\_)_{10}\)

, \((AC5D.BA)_{16} = (\_\_\_\_)_{10}\)

2- If: \(A = (10110.11)_2\), \(B = (111.1)_2\)

\(C = (10101010.101)_2\), \(D = (11001100)_2\)

\(E = (1110111)_2\)

**Determine:**

(A): \(A + B + C + D + F\)

(B): \(D - C\) by using two different methods.

(C): \(C ÷ B\)

3- If: \((3571.24)_8\), \((625.65)_8\)

**Determine:**

(A): \(V + W\)

(B): \(V - W\) by using two different methods
Question No (3)
(A) : BY Ms-Dos command show how can you:
1- Show the files and directories in the current directory (A) page by page?
2- Copying a Diskette?

(B) : By using Microsoft windows show how can you:
1- Put your computer in Standby mode.
2- Changing Desktop background.
3- Changing the Screen saver from the control panel.
4- Copying the three folders "NNN", "MMM" and "ZZZ" in a new folder under the name "AAA" in the desktop.

5- Print preview and Replace submenu.

(C) : "Microsoft EXCEL:
1- Write a short paragraph about the Microsoft Excel program.
2- If you are the Human Resource (H.R) Manager in a specific company and you have the following data:
   * The company have five sales persons (AAA, BBB, CCC, DDD and EEE) for marketing a specific commodity.
   * The sales value (in thousand L.E.) for these persons are: 25, 32, 35, 34 and 18 respectively.
   * The basic salary for each sales person is 1500 L.E., beside sales commission as follows:
     # 5% for each sales person having the sales value less than 20,000 L.E.
     # 7% for each sales person having the sales between 20,000 and less than 30,000 L.E.
     # 10% for each sales person having at least 30,000 L.E.
   * The value of the taxes and social insurance is 6% from the sum of the basic salary and the commission.

Required:
By using Excel program determine each of the following:
A – Design the worksheet Excel which represents the net salary.
B - Write the different paths used for entering the preceding data and determine the path by which:
   * Determine the maximum net salary.
   * Determine the minimum net salary.
   * Determine the average net salary.
   * Graph the net salary.
   * Save the data in the desktop under the name "Sales Persons Wages".

Best Wishes ...........
Question one: choose the right answer from A) True and B) False, arrange your answer in a table (24 marks)

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>An organization has three basic elements namely, people, structure, and technology.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>2.</td>
<td>There is a relationship between technology and job structure.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>3.</td>
<td>In comparison to sensation, perception is a much broader concept.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>4.</td>
<td>Learning can affect perceptual selectivity as an external factor.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>5.</td>
<td>Different individuals' perceptions about the same situations or events can vary greatly contingent upon those individuals' positions and perspectives.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>6.</td>
<td>Confrontation is part of the processes of perception.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>7.</td>
<td>Perceptual organization focuses on the subsequent activities in the perceptual process before the information from the situation is received.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>8.</td>
<td>Attribution and perception are closely linked because attribution involves processing information about the self or other people, and perception involves identifying the cause of behavior.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>9.</td>
<td>Central tendency refers to the tendency to perceive the performance of employees as especially good.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>10.</td>
<td>Projection is the tendency to attribute one's own thoughts and feelings to others is called projection.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>11.</td>
<td>According to system principles we can break up the system and only have to deal with its parts or with various topics apart from other topics.</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>12.</td>
<td>In the process of uniting the group to form an effective team, the norming appears in phase two when there is interpersonal conflict.</td>
<td>A</td>
<td>B</td>
</tr>
</tbody>
</table>

Question Two: Choose the right answer from a, b, c, d and e, arrange your answer in a table (30 marks)

1. Which of the following is one of the scopes of the organizational behavior?
   (a) Leadership (b) Impact of personality on performance (c) Employee motivation (d) How to create effective teams and groups (e) all of the above
2. The knowledge and models of OB are practically applied to................. that provide tools for improved behavior and dynamics of relationship.
   (a) individual employee (b) groups of employees (c) organizational structure (d) (a and b) (e) all of the above
3. When employees depend on each other cooperatively and work as a team to do the task, this mean applying which model of OB........
(a) autocratic Model (b) custodial Model (c) supportive Model (d) collegial Model (e) system Model

4. Two mechanisms by which the perception process takes place include internal processes and .................
   (a) external influences (b) central tendencies (c) skill assessment (d) process intensity
   (e) all of the above

5. Sarah, the manager for Trans, Inc., generally supervises the 28 employees of her firm effectively. However, she consistently makes assumptions about certain employees such as they all prefer things like fried chicken because they are from the south. Which term is the most accurate descriptor of her behavior?
   (a) Gossip (b) Stereotyping (c) Slander (d) Personality (e) Hallow effect

6. External influences on perception include ............... 
   (a) self-disclosure (b) self-enhancing tactics (c) the figure-ground effect (d) all of the above (e) none of the above

7. Whenever Ali handles a situation that results in an erroneous or ineffective decision being made, he usually blames the other organizational members for supplying him with inaccurate information. This form of behavior is best identified as application of a(n) ..........
   (a) internal attribution (b) attribution theory of behavior (c) behavior management process (d) external attribution (e) none of the above

8. When we attribute positives to ourselves and sometimes negatives to others, esp. unknown or disliked others, we are in under ..............
   (a) Self-serving bias (b) self-fulfilling prophecy (c) 1st impressions (d) all of the above (e) none of the above

9. Which of the following is/are suggested to help minimizing biases and more effectively manage behavior?
   (a) Provide training to managers (b) Encourage subordinates to consider internal explanations for their own behaviors (c) Try to do a full search for information (d) Be aware that everyone has the tendency to take credit for success and avoid blame for failure (e) all of the above

10. Which of the following is a strategic way in which employees can reduce inequity?
    (a) Focus specifically on the behavior in question and attempt to alter it. (b) Maintain the same comparison person as before (c) Changing their inputs and/or outcomes (d) All of the above (e) None of the above

**Question three: (46 marks)**

1. Compare between leadership and management.
2. Compare between theory X and theory Y.
3. Discuss the techniques used to improve group participation.
4. Summarize the basic steps of performance management

*End of Questions*  
*Dr. Alaa Tag Eldin*
Answer the following questions

The first question:

(A) Choose the correct answer:

1- According to the law of diminishing returns, as each additional fisherman is added to the crew of a boat, the additional amount of fish caught will
   (a) increase steadily  (b) decrease steadily
   © decrease then increase  (d) eventually decrease  (e) fluctuate widely

2- Which of the following is most likely to be an inferior good:
   (a) steak  (b) imported foreign sports cars
   © butter  (d) potatoes  (e) summer lake-houses

3- The demand schedule faced by the individual purely competitive firm is:
   (a) perfectly inelastic  (b) relatively inelastic
   © relatively elastic  (d) perfectly elastic

4- The substitution effect alone would imply that the indifference curves
   (a) have a convex shape  (b) are straight lines
   © have a concave shapes  (d) have irregular shape

5- with a given plant size, an increase in output cannot produce an increase in
   (a) total cost  (b) average fixed cost
   © average total cost  (d) average variable cost  (e) total variable cost

(B) Graph p1 is a possibilities curve on which two points, A and B, have been plotted; graph p2 and p3 represent possible p-p curves ten years in the future. Would p3 be more likely to be reached in ten years if point A were selected or point B? Explain.

capital goods

-1-
© What is the difference between an increase in demand and an increase in the quantity demanded? Illustrate using demand curve diagrams.

**The second question:**
(A) Fill in blanks:

1- The assumption by which an economist isolates the effect of economic variable in a situation the ........ assumption.

2- The field on which farmer grows wheat is an example of .......... the workers who harvest it are .......... the tractors they use are .......... the farmers who rents the field, pays the workers, and buy the tractors, represents ..........

3- The ratio between the percentage change in the quantity demanded of one good and the percentage change in the price of another good is called the .............

4- Any straight-line supply curve passing through the origin is .......... elasticity.

5- If total revenue falls as price rises, demand is ..........

(B) What are the major determinants of supply, i.e., the position of the supply curve?

© Alfred Marchall spoke of three different time periods
1- momentry equilibrium
2- short-run equilibrium
3- long-run equilibrium
Compare the elasticities of supply in the three periods.

**The third question:**
(A) The following table shows the marginal of different quantities of labor, the other factors of production are fixed

<table>
<thead>
<tr>
<th>Labor</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marginal product</td>
<td>2</td>
<td>6</td>
<td>12</td>
<td>12</td>
<td>8</td>
<td>6</td>
<td>0</td>
<td>-2</td>
<td>-8</td>
<td>-11</td>
</tr>
</tbody>
</table>

1- Calculate the average and total product of labor.
2- Use a graph to illustrate some important relationships in the short run theory of production.

- 2 -
(B) Mona is trying to decide how much tomatoes, potatoes, and oranges, to buy. Tomatoes cost L.E 1 for a kilo, Potatoes cost L.E 2 for a kilo, and oranges L.E 4 for a kilo, her marginal utility figures for the three goods are as presented below:

<table>
<thead>
<tr>
<th>Unit of product</th>
<th>MU of tomatoes (units)</th>
<th>MU of potatoes (units)</th>
<th>MU of oranges (units)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>70</td>
<td>400</td>
<td>70</td>
</tr>
<tr>
<td>2</td>
<td>68</td>
<td>300</td>
<td>60</td>
</tr>
<tr>
<td>3</td>
<td>62</td>
<td>200</td>
<td>50</td>
</tr>
<tr>
<td>4</td>
<td>40</td>
<td>100</td>
<td>45</td>
</tr>
<tr>
<td>5</td>
<td>18</td>
<td>20</td>
<td>40</td>
</tr>
<tr>
<td>6</td>
<td>10</td>
<td>10</td>
<td>35</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>8</td>
<td>28</td>
</tr>
<tr>
<td>8</td>
<td>5</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>9</td>
<td>4</td>
<td>6</td>
<td>12</td>
</tr>
</tbody>
</table>

If Mona wishes to spend L.E 52 what combination of the three goods should she select in order to maximize her total utility?

**The fourth question:**

(A) Does the diagram below accurately depict a set of cost curves, why or why not?
(B) Given the cost schedule for Eastern Company in Sohag find:

(a) The range over which profit can be made.
(b) The point at which profit maximize, if price = L.E 52.5 show your answer graphically.

<table>
<thead>
<tr>
<th>Output</th>
<th>Total fixed cost</th>
<th>Total variable cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>60</td>
<td>81</td>
</tr>
<tr>
<td>2</td>
<td>60</td>
<td>131</td>
</tr>
<tr>
<td>3</td>
<td>60</td>
<td>166</td>
</tr>
<tr>
<td>4</td>
<td>60</td>
<td>192</td>
</tr>
<tr>
<td>5</td>
<td>60</td>
<td>219</td>
</tr>
<tr>
<td>6</td>
<td>60</td>
<td>248</td>
</tr>
<tr>
<td>7</td>
<td>60</td>
<td>281.5</td>
</tr>
<tr>
<td>8</td>
<td>60</td>
<td>322.5</td>
</tr>
<tr>
<td>9</td>
<td>60</td>
<td>375</td>
</tr>
<tr>
<td>10</td>
<td>60</td>
<td>440</td>
</tr>
</tbody>
</table>

Good Luck
Answer the following questions:

Notice: This Exam includes three questions presented on 3 pages.

**Question One (30 marks):**
The balance sheet items of The Egyptian Food Shop were as follows at the close of business on December 31, 2012

<table>
<thead>
<tr>
<th>Accounts payable</th>
<th>Land</th>
<th>Notes payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>L.E.8,500</td>
<td>L.E.55,000</td>
<td>?</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>1,250</td>
<td>Omer Amr, capital 54,090</td>
</tr>
<tr>
<td>Building</td>
<td>45,500</td>
<td>Supplies</td>
</tr>
<tr>
<td>Cash</td>
<td>7,400</td>
<td>L.E.3,440</td>
</tr>
</tbody>
</table>

**Furniture & fixture** 20,000

Throughout January 2013, the business be closed for maintenance. The transactions occurring during the first week of January were:

(1) Jan. 3 Omer invested an additional L.E.30,000 cash in the business. The accounts payable were paid in full and no payment was made on the notes payable.

(2) Jan 6 More furniture was purchased on account at a cost of L.E.18,000, to be paid within 30 days. Supplies were purchased for L.E.1,000 cash from a restaurant supply centre which was going out of business. These supplies would have cost L.E.1,875 if purchased under normal circumstances.

**Required:**
a- Prepare a balance sheet at December 31, 2012. (You are to compute the missing figure for notes payable).
b- Prepare a balance sheet at January 6, 2013.

**Question Two (35 marks):**
You are required to journalise the following transactions and post into the following ledger accounts: Bank, Cash, Mansour, Kamel, Ramsey, and Sami Accounts, for September 2012:

**Sept. 1** Started business with L.E.500,000 cash, L.E.200,000 out of which was paid into Bank.

**Sept. 2** Bought furniture for L.E.50,000 and machinery for L.E.100,000, all for cash.

**Sept. 3** Purchased goods for L.E.140,000 cash.

**Sept. 6** Sold goods for L.E.80,000 cash.

**Sept. 8** Purchased goods from Mansour and Co. for L.E.110,000.

**Sept. 10** Paid telephone rent for the year by cheque of L.E.5,000.
Sept. 11 Bought office equipments for L.E.21,000 from Universal Computer Co.
Sept. 15 sold goods to Kamel for L.E.120,000.
Sept. 17 Sold goods to Rajab Omer for L.E.20,000 cash.
Sept. 19 Amount withdrawn from bank for personal use of L.E.1,000.
Sept. 21 Received cash from Kamel of L.E.119,000, discount allowed of L.E.1,000.
Sept. 22 Cash withdrawn and paid into bank of L.E.58,000.
Sept. 25 Goods worth L.E.10,000 found defective were returned to Mansour and Co. and the balance of the amount due to them settled by issuing a cheque in their favour.
Sept. 28 Bought goods worth L.E.22,500 from Ramsey and sold them to Sami at L.E.30,000.
Sept. 30 Sami returned goods worth L.E.1,000, which in turn were sent for L.E.750 to Ramsey.
Sept. 30 Issued a cheque for L.E.10,000 in favour of the landlord for rent of September.
Sept. 30 Paid salaries to staff L.E.15,000 cash.
Sept. 30 Received cheque for due amount from Sami.

**Question Three (35 marks):**

On January 1, 2012, an Attorney, opened his own legal practice, to be known as the “Free Law Office”. The business adjusts its accounts at the end of each month. The following adjusted trial balance was prepared at January 31, 2012, after 1 month of operations:

**FREE LAW OFFICE**

**Adjusted Trial Balance**

**January 31, 2004**

<table>
<thead>
<tr>
<th>Account Titles</th>
<th>Dr L.E.</th>
<th>Cr L.E.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>10,060</td>
<td></td>
</tr>
<tr>
<td>Legal fees receivable</td>
<td>4,780</td>
<td></td>
</tr>
<tr>
<td>Unexpired insurance</td>
<td>2,500</td>
<td></td>
</tr>
<tr>
<td>Prepaid office rent</td>
<td>3,200</td>
<td></td>
</tr>
<tr>
<td>Office supplies</td>
<td>1,100</td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>26,400</td>
<td></td>
</tr>
<tr>
<td>Accumulated depreciation: office equip.</td>
<td></td>
<td>220</td>
</tr>
<tr>
<td>Notes payable</td>
<td></td>
<td>16,000</td>
</tr>
<tr>
<td>Interest payable</td>
<td></td>
<td>180</td>
</tr>
<tr>
<td>Salaries payable</td>
<td></td>
<td>3,470</td>
</tr>
<tr>
<td>Unearned retainer fees</td>
<td></td>
<td>8,320</td>
</tr>
<tr>
<td>Capital</td>
<td></td>
<td>20,000</td>
</tr>
<tr>
<td>Drawing</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>Legal fees earned</td>
<td></td>
<td>14,060</td>
</tr>
</tbody>
</table>

A. A. Rawi
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries expense</td>
<td>6,150</td>
</tr>
<tr>
<td>Miscellaneous expense</td>
<td>1,200</td>
</tr>
<tr>
<td>Office rent expense</td>
<td>1,600</td>
</tr>
<tr>
<td>Office supplies expense</td>
<td>360</td>
</tr>
<tr>
<td>Depreciation expense: office equipment</td>
<td>220</td>
</tr>
<tr>
<td>Interest expense</td>
<td>180</td>
</tr>
<tr>
<td>Insurance expense</td>
<td>500</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62,250</strong></td>
</tr>
</tbody>
</table>

**Other Data used for adjustments were:**

(a) No interest has yet been paid on the note payable. Accrued interest at January 31 amounts to L.E.180.
(b) Salaries earned by the office staff but not yet recorded or paid amounted to L.E.3,470 at January 31.
(c) Many clients are asked to make an advance payment for the legal services to be rendered in future months. These advance payments are credited to the Unearned Retainer Fees account. During January, L.E.7,700 of these advances were earned by the business.
(d) Some clients are not billed until all services relating to their matter have been rendered. As of January 31, services priced at L.E.4,780 had been rendered to these clients but had not yet been recorded in the accounting records.
(e) A professional liability insurance policy was purchased on January 1. The premium of L.E.3,000 for the first six months was paid and recorded as Unexpired Insurance.
(f) The business rents an office at a monthly rate of L.E.1,600. On January 1, 3 months’ rent was paid in advance and charged to the Prepaid Office Rent Account.
(g) Office supplies on hand at January 31 amounted to L.E.1,100.
(h) The office equipment was purchased on January 1 and is being depreciated over an estimated useful life of 10 years.

**Required:**

(1) Determine the amount of net income to be reported in the enterprise’s income statement for the month ended January 31, 2012.

**BEST WISHES**

**ALI ABDELKARIM RAWY**

A.A. Rawy
Question one: Choose the right answer from A) and B) then mark your answers in the answer sheet. (30 marks)

1. An organization is a collection of people working together to achieve a common purpose.  
   A) True B) False

2. A new competitor moving into the company's area is an opportunity.  
   A) True B) False

3. Suppliers are classified as part of the external environment of an organization.  
   A) True B) False

4. Initiating organizational change refers to a manager's entrepreneur role.  
   A) True B) False

5. Information from human resources carrying out a process is considered feedback for the organization.  
   A) True B) False

6. Managerial skills are classified as conceptual, human and technical.  
   A) True B) False

7. The structure of organization in its official state is called the organization's formal structure.  
   A) True B) False

8. Operational plans have shorter time frames and narrower scopes than tactical plans.  
   A) True B) False

9. Inputs of organization include money, raw materials and people.  
   A) True B) False

10. In disseminating organizational information, the manager is acting in the role of leader.  
    A) True B) False

11. Redundancy as a result of duplicating functions is a weakness of functional structure.  
    A) True B) False

12. In a company with a flat structure, management has more control over employees than the management does in a company with a tall structure.  
    A) True B) False

13. The misfortune of competitors, who are not performing well, can be considered as a threat to the organization.  
    A) True B) False

14. In a divisional organizational structure, divisions operate as relatively autonomous business under the large corporate umbrella.  
    A) True B) False

15. Functional structure of organization groups the employees who work in the same product or process, serve similar customers and are located in the same area or geographic region.  
    A) True B) False

Question two: Choose the right answer from A), B), C) and D) – mark your answers in the answer sheet. (45 marks)

1. .................include the processes, techniques and tools of specific area.  
   A) Technical skills  B) Human skills  C) Conceptual skills  
   D) None of the above  E) All of the above

2. Planning involves the following.  
   A) Assigning tasks  B) Defining goals  C) Developing organizational chart  
   D) Making corrections  E) All of the above

3. In SWOT analysis, a manager considers a company's.................................
   A) weaknesses  B) threats  C) opportunities  D) strengths  E) All of the above
4. Conceptual skills are concerned with a manager's ability to ...........................................
   A) Apply specific methods and techniques. B) View the organization as a whole.
   C) Lead and motivate employees. D) Send and receive information.
   E) None of the above.

5. Organizing involves the following:
   A) Motivating employees B) Defining goals C) Monitoring employees' activities
   D) Grouping tasks into departments E) Determining appropriate tasks and resources

6. Controlling involves the following:
   A) Grouping tasks into departments B) Determining appropriate tasks and resources
   C) Defining goals D) Monitoring employees' activities E) Assigning tasks

7. Which of the following characteristics is NOT related to bureaucratic organizations?
   A) Tall structure with many levels of management. B) Have a flat structure.
   C) Have a top-down or command and control approach. D) Division of labor.
   E) (B and C)

8. ........................ apply to processes as they are happening.
   A) Feedback controls B) Forward controls C) Concurrent controls
   D) All of the above E) None of the above

9. ........................ is the network, unrelated to the firm's formal authority structure, of social
    interactions among its employees.
   A) Formal organization B) Informal organization C) Formal power
   D) Coercive power E) None of the above

10. When a manager asks, am I happy to make my decision public - especially to the people
    affected by it? This is related to ..........................
    A) transparency B) effect C) fairness D) formalization E) none of the above

11. A ......................... outlines a company's reason for existing.
    A) goal B) policy statement C) organization chart
    D) mission statement E) all of the above

12. Conceptual skills involve.........................
    A) negotiating salaries with workers. B) taking inventory of merchandise in a store.
    C) deciding how to invest company profits. D) (A and B). E) (A and C)

13. Maha manages a college bookstore. She feels that her greatest problem is related to
    employee motivation. This problem is related to her role as a ..................
    A) figurehead B) monitor C) negotiator D) leader E) none of the above

14. When a manager represents the organization and periodically takes clients to lunch to
    reward them for being good customers. He is practicing what role of management?
    A) Figurehead B) Liaison C) Entrepreneur D) Spokesperson E) none of the above

15. When conducting a stakeholder analysis, we should consider.......................
    A) The stakeholders' position on the reform issue and the level of influence (power) the
    stakeholders hold.
    B) The level of interest the stakeholders have in the specific reform.
    C) The group/coalition to which stakeholders belong or can reasonably be associated
    with.
    D) All of the above.
    E) (A and B)

**Question three: (25 marks)**

1. Summarize, why is evaluating the decision an important step in the decision making
   process?

2. List the steps in the control process.

3. The communication process involves six basic elements; draw a graph to illustrate the
   process.

---

*End of Questions – Best wishes – Dr. Alaa Tag Eldin Mohamed*
South Valley University – Faculty of Commerce Business
Administration Department - First year students
Fundamentals of Management Exam, Jan. 2013
Time allowed three hours

**Answer Sheet**

Circle the right answer of each question in the answer sheet

**Example**

<table>
<thead>
<tr>
<th>1</th>
<th>A</th>
<th>B</th>
<th>b</th>
</tr>
</thead>
</table>

|   | A | B | C | D | E |

<table>
<thead>
<tr>
<th>Question one</th>
<th>Question two</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Answer</td>
</tr>
<tr>
<td>1</td>
<td>A</td>
</tr>
<tr>
<td>2</td>
<td>A</td>
</tr>
<tr>
<td>3</td>
<td>A</td>
</tr>
<tr>
<td>4</td>
<td>A</td>
</tr>
<tr>
<td>5</td>
<td>A</td>
</tr>
<tr>
<td>6</td>
<td>A</td>
</tr>
<tr>
<td>7</td>
<td>A</td>
</tr>
<tr>
<td>8</td>
<td>A</td>
</tr>
<tr>
<td>9</td>
<td>A</td>
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<tr>
<td>10</td>
<td>A</td>
</tr>
<tr>
<td>11</td>
<td>A</td>
</tr>
<tr>
<td>12</td>
<td>A</td>
</tr>
<tr>
<td>13</td>
<td>A</td>
</tr>
<tr>
<td>14</td>
<td>A</td>
</tr>
<tr>
<td>15</td>
<td>A</td>
</tr>
</tbody>
</table>

1/
Answer the following questions: 2 Pages, 4 Questions

Question (1): 15 Points

(1-1) Find the equations of the straight lines satisfying the conditions in each of the following.

(1) Passing through the two points (3, 2) and (-1, -6).
(2) Passing through the point (-1, 3) with slope -2.

(1-2) A group of wholesalers will buy 50 dryers per month if the price is $200, and 30 per month if the price is $300.

(1) Determine the linear demand function, \( q = f(p) \), where \( q \) is the number of units demanded, and \( p \) is the price per unit.

(2) Find the slope of the demand function obtained in (1). Interpret its meaning.

(3) Find the P-intercept and interpret its meaning in the context of this matter.

(4) What is the price per unit at a demand level of 40 units?

(1-3) A manufacturer sells a product for $10 per unit. The manufacturer’s fixed costs are $1200 per month, and the variable costs are $2.5 per unit. How many units must the manufacturer produce each month to break even?

Question (2): 28 Points

(2-1) Use Cramer’s rule to find the value of \( y \).

\[
\begin{align*}
x + y + 2z &= 8 \\
2x + y + z &= 7 \\
2x + z + 2y &= 10
\end{align*}
\]

(2-2) If \( AX = B \), Where

\[
A = \begin{bmatrix}
1 & 4 & 3 \\
1 & -3 & -2 \\
2 & 5 & 4
\end{bmatrix} \quad B = \begin{bmatrix}
1 \\
0 \\
2
\end{bmatrix}
\]

Find the matrix \( X \).

(2-3) Construct the matrix \( C \), if \( c_{ij} = |3j - 2i| \), and \( C \) is of size \( 2 \times 2 \).

(2-4) The demand and supply functions for a commodity are given as follows.

Demand: \( 2p = -q + 56 \), Supply: \( 3p - q = 34 \)

Express the equations in matrix form. Then, use the inverse matrices to find the equilibrium price and quantity. Explain.

Continued
Question (3): 35 Points

(3-1) given the following function.

\[ f(x) = x^3 + 6x^2 + 9x + 3 \]

(1) Determine whether the function is increasing, decreasing, or neither at \( x = 4 \).

(2) Is the graph of this function concave up or down at \( x = 1 \)?

(3) Find the x-value where this function has a point of inflection.

(4) Find the relative maximum and relative minimum of \( f(x) \).

(3-2): Suppose that for a product in competitive market, the demand function is \( p = 100 - 2q \), where \( p \) is the price per unit, and \( q \) is the quantity demanded. A firm's average cost function for this product is

\[ \overline{C}(q) = \frac{4}{q} + 10 + q \]

(1) Producing how many units will minimize average cost?

(2) Find the maximum profit.

(3) Determine the price \( p \) that will maximize the profit.

(4) How much cost will be by producing:

(a) 20 units?

(b) The 5\(^{th} \) unit?

(5) Find the elasticity of demand at \( p = 20 \). How would revenue be affected by a price increase?

Question (4): 22 Points

(4-1) Find the following integrals.

(1) \[ \int \frac{x + 1}{x^2 + 2x - 3} \, dx \]

(2) \[ \int 6(x + 2)^5 \, dx \]

(3) \[ \int (3x^2 - 2x + 1) \, dx \]

(4-2) If a firm has a total cost function \( C(q) = 60 + 2q^2 \) for a product whose demand function is given by \( p = 30 - q \). Find the consumers' surplus at the point where the firm has maximum profit.

(4-3) If the marginal cost for a product is \( C'(q) = 4q + 2 \), and the production of 10 units results in a total cost of $300, find the total cost function.

Good Luck and Happy New Year ...
Answer the following questions:

I- Select the correct answer for each of the following: (26 marks)

<table>
<thead>
<tr>
<th>#</th>
<th>Statements</th>
<th>True</th>
<th>False</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Power distance is the extent to which an equal distribution of power is accepted by society members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Values are usually the same across cultures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>According to theory Y, motivated employees always look for better ways to do a job</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Selective perception reflects person’s interest, values, abilities and experience.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Active learning means that learners can not master skills without repeated practice and relevant feedback.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Primacy in learning means that learnt last is usually learnt best.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Different cultures usually value work differently</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>According to Herzberg’s theory certain factors in the workplace result in job satisfaction, while others lead to dissatisfaction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Uncertainty avoidance is the extent to which people are comfortable with uncertain and ambiguous situations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>In any group, the mouse is the person who usually escapes from facing the others.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Only satisfied needs can influence behavior, unsatisfied needs can not.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Collective cultures favor independence and loyalty to family.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>If the subject or the event is not frequent it will draw attention.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

II- Choose the correct answer for each of the following(22 Marks)

1) Factors related to person characteristics which affect perception include all of the following Except:
   a. Needs and motives. c. Beliefs and culture
   b. Values and attitudes d. Human behavior

2) Type B personality:
   b. Relaxed. d. None of the above.

3) Attitudes equal to:
   a. Values + Perception c. Values + Personality
   b. Values + Beliefs d. Values + motivation

4) _________ is the perceived fairness of the process used for deciding outcomes such as merit increases and promotions.
   a. Procedural justice c. Human resources approach
   b. Selective perception d. Operant learning

5) The thinking personality tends to be:
a. subjective. c. rush
b. stubborn d. objective.
(6) The introvert personality is:
a. Independent, avoiding others and hard worker c. Losses follow up.
b. Practical d. None of the above
(7) Key contributors to job satisfaction are:
a- High pay, promotions, and people.
b- Mentally challenging work, high pay, promotions and friendly people at work.
c- Money, high pay, promotions and friendly people at work.
d- Mentally challenging work, personality, promotions and friendly people at work.
(8) The stages of group formation include all of the following Except:
a. Forming c. Grouping
b. Storming d. Norming and performing
(9) Group skills include:
a. Interpersonal skills and negotiation c. Interpersonal skills and behavioral skills
b. Interpersonal skills and managerial skills d. Interpersonal skills and social skills
(10) Examples of human behavior include all of the following except:
a. skills c. life
b. responses d. attitudes
(11) In Maslow's theory, self-actualization means that:
a. the person needs love from others c. the person needs food and shelter
b. the person needs to be distinguished from others d. the person needs to belong to others.

III- Write the correct term for each definition of the following: (24 marks)
1- It is the collection of activities performed by human beings and influenced by culture, attitudes, emotions, values...etc.
2- It is a collection of emotional, thought and behavioral patterns unique to a person that is consistent over time.
3- It describes the process whereby sensory stimulation is translated into organized experience.
4- Broad tendency to prefer certain states of affairs over others.
5- The economic value of remaining with an organization compared to leaving it.
6- Organizing a group of people to achieve a common goal.
7- Having the encouragement to do something.
8- Set of attitudes that workers have about their work.
9- A tendency to respond positively or negatively towards a certain thing.
10- An emotional attachment to the organization and a belief in its values.
11- A person who influences a group of people towards a specific result.
12- The collection of values and norms that are shared by people in organizations.

IV- Write short notes on each of the following: (28 Marks):
1- The consequences of job satisfaction. 3- Leadership styles.
2- Theory X and theory Y. 4- Strong and weak cultures.

Good Luck!!
Answer the Following Questions:

**Question No. (1):** (1 hour)  (40 Point)

(1-1): Without long details, explain each of the following:
(A): What are a computer and its components?
(B): The types of networks, and its topology.
(C): Determine what the difference between the file and the folder is?

(1-2): Determine:
(A): \[(11001101)_2 = (\quad)_{10} ,\]
   \[
   * \ (5713.47)_8 = (\quad)_{10} ,
   * \ (F8B.3A2)_{16} = (\quad)_{10} \text{ and }
   * \ (109.78125)_{10} = (\quad)_{2} = (\quad)_8
   \]
(B): \[(11001)_2 + (11100)_2 + (1011)_2 + (110011)_2\]
(C): \[(4537.61)_8 + (36274.75)_8\]
(D): By using two different methods determine:
\[(1100011)_2 - (110111)_2\]

**Question No. (2):** (1 hour)  (30 Point)

(2-1): Determine the path by which it tells the operating system MS-DOS to:
(A): Show all the files in the current directory.
(B): Make a copy of a:
   * File.
   * Floppy diskette.
(C): Make the following directory:
   Egypt\Quena\Dishna.

(2-2): Determine the path for each of the following:
(A): Putting your computer in standby mode.
(B): Changing the desktop background.
(C): Changing the screen saver.
(D): Access to the control Panel, and how can you set the time and date.
(E): Creating a new folder in my documents folder under the name "sss".
(F): Selecting more than one file or folder in the desktop and copying in a new folder in my document folder under the name MMM".

Continue ......
Question No. (3): (1 hour) (30 Point)

(3-1): Write a short paragraph about the meaning of the Excel program and its main objective.

(3-2): If you are the supervisor manager in a specific company. The following table represents the data for the managers of the five departments in this company:

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Basic Salary</th>
<th>Additional work hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mohamed Ali</td>
<td>3000</td>
<td>10</td>
</tr>
<tr>
<td>2</td>
<td>Ahmed Hassan</td>
<td>3200</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>Philip Ramy</td>
<td>3100</td>
<td>15</td>
</tr>
<tr>
<td>4</td>
<td>Eslam Fathy</td>
<td>3050</td>
<td>20</td>
</tr>
<tr>
<td>5</td>
<td>Ehab Roshdy</td>
<td>3700</td>
<td>14</td>
</tr>
</tbody>
</table>

Suppose that the tax on the basic salary is about 15%, and the rate for each one additional work hour is 20 ( L.E.) per hour.

Required:

(A): Determine the path for designing a work sheet Excel to compute the net salary for the managers.

(B): Determine the path by which it can help you for computing each of the following results:

The total, the average, the minimum and the maximum value for each of the basic salary, the additional work hour, the tax and the net salary.

(C): Write the path for achieving the bar chart for the net salary.

(D): Write the path for saving the preceding results of this data in the partition "D" under the name "Managers Data ".

Best wishes... Good luck ...
Answer The Following Questions:

Q1: (40 points)
1) The following table shows the numbers of visitors to Egypt in three different years.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Visitors (million)</td>
<td>4.9</td>
<td>5.5</td>
<td>7.2</td>
<td>6.0</td>
<td>4.5</td>
</tr>
</tbody>
</table>

Which of the following kind of models would best fit the given data? Explain your choice (a, b, c, and m are constants).

A) \( f(t) = at^2 + bt + c \)  
B) \( f(t) = mt + c \)  
C) \( f(t) = a + b/t \)

2) Find the equations of the straight lines satisfying the conditions:
   a) Passing through \((2, -2)\) and parallel to the line \(3x + 4y = 5\).
   b) Passing through \((-9, 5)\) and perpendicular to the line \(y = 5\).

3) What is the value of \(a\) which make equation \(ax^2 + 4x + 3\) has two different roots?

4) Compare the graphs of \(y = \sqrt{x^2}\) and \(y = |x|\). Explain.

Q2: (30 points)
1) Solve the following system of equations using row reduction method:
\[x - y/2 = 0, \quad x/2 - z/2 = -1, \quad 3x - y - z = -2\]

2) If \(B = A'\), then \(B\) is called the ............................of

3) Find \(x\), and \(y\), so that 
\[
\begin{pmatrix}
3 & -2 & 2 \\
1 & 0 & -1 \\
-2 & 2 & -2 \\
4 & x & 6 \\
\end{pmatrix} + 
\begin{pmatrix}
(x-y) \\
2 \\
-2 \\
4 \\
\end{pmatrix} = 
\begin{pmatrix}
6 \\
0 \\
0 \\
5 \\
\end{pmatrix} 
\]

Q3: (30 points)
1) A newspaper agency sells \(x\) copies of ascertain newspaper for \$2 per copy. The cost to the agency of each newspaper is \$1. The agency pays a fixed cost of \$200 per week. How many newspapers need to be sold for the agency to break even?

2) Find the derivative of the functions:
   a) \(y = x^3 + x^2 + 2x\)  
   b) \(y = (x^2 + 4)^3\)  
   c) \(y = x^5\)  
   d) \(y = e^x / x\)  
   e) \(x^4 + 3xy^3 - 16 = y^3\)

GOOD LUCK !!!
Answer the following questions:

Question One (20 marks):
1- State (in a table) whether each of the following statements is true (√) or false (×):
   a. Accounting is the language of business.
   b. Accounting can be useful only for recording business transactions.
   c. The only business events that are entered in accounting records are those that can be expressed in monetary terms.
   d. Increases in asset, liabilities, and owner’s equity accounts are recorded by debits.
   e. Decreases in asset and liability accounts are recorded by credits.
   f. Increases in asset and owner’s equity accounts are recorded by debits.
   g. Decreases in liability and owner’s equity accounts are recorded by debits.
   h. Ledger is a set of accounts.
   i. Transactions are recorded first of all in the ledger.
   j. Journal records transactions in a chronological order.
   k. Ledger records transactions in an analytical order.
   l. The word \textit{To} is used with the accounts which appear on the Debit side of a ledger account.

2- Fill in the blanks:
   (a) The process of transferring the debit and credit items from a Journal to their respective accounts in the Ledger is termed as ............
   (b) Journal is the book of ........ entry, while a Ledger is the book of ........ entry.
   (c) The word \textit{by} is used with an account while making posting on the ........ side of an account.
   (d) The technique of finding the net balance of an account after considering the totals of both debits and credits appearing in the account is known as .........
   (e) The statement containing various ledger balances on a particular date is known as .......... 

3- You are required to supply the appropriate term (debit or credit) to complete the following statements:
   a- When a business enterprise is operating \textit{profitably}, the journal entry to close the \textit{Income Summary Account} will consist of a ........ to that account and a ........ to the \textit{Owner’s Capital Account}.
   b- When a business enterprise is operating at \textit{loss}, the journal entry to close the \textit{Income Summary Account} will consist of a ........ to that account and a ........ to the \textit{Owner’s Capital Account}.
   c- The journal entry to close the \textit{Owner’s Drawing Account} consists of a ........ to that account and a ........ to the \textit{Owner’s Capital Account}.

Question Two (40 marks):
Mohsen Elashrith formed a business entity to provide bus service for a fee to public and private school in the New City area. The business is organised as sole proprietorship called "New City Transportation Services". The transactions during July 2006, while the new business was being organised, are listed below:

1. July 1 Mohsen started his business with a deposit of L.E.225,000 cash.
2. July 3 The business purchased land and a building at a cost of L.E.120,000, of which L.E.72,000 was regarded as applicable to the land and L.E.48,000 to the building. The transaction involved a cash payment of L.E.30,000 and the issuance of a note payable for the balance of the purchase price.

3. July 5 Purchased 9 new buses at L.E.27,000 each from General Motors Sales Company. Paid L.E.76,500 cash, and agreed to pay L.E.80,000 by July 31 and the remaining balance by August 15. The liability was viewed as an account payable.

4. July 7 Sold one of the buses at cost Car Camping Services. The buyer paid L.E.15,000 in cash and agreed to pay the balance within one month.

5. July 8 Upon inspection, one of the buses was found to be defective and was returned to Motors Sales Company. The amount payable to this creditor was thereby reduced by L.E.27,000.


7. July 31 paid L.E.80,000, in partial payment of the liability to Motors Sales Company.

The account titles used by the business are as follows:
Cash, Accounts receivable, Land, Buildings, Office equipment, Buses, Notes payable, Accounts payable, and Mohsen, Capital.


Question Three (40 marks):
Luxor Travel Agency was organised on September 1, 2008. Suppose that the accounts are closed and financial statements prepared each month. The agency occupies rented office space but owns office equipment estimated to have a useful life of 5 years from date of acquisition, September 1. The Trial Balance for Luxor Travel Agency at November 30 is shown below:

<table>
<thead>
<tr>
<th>Account Titles</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>6,565</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>17,050</td>
<td></td>
</tr>
<tr>
<td>Office supplies</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>18,000</td>
<td></td>
</tr>
<tr>
<td>Accumulated Dep.: Office Equip...</td>
<td></td>
<td>600</td>
</tr>
<tr>
<td>Accounts payable</td>
<td></td>
<td>1,260</td>
</tr>
<tr>
<td>Mostafa, Capital</td>
<td></td>
<td>35,000</td>
</tr>
<tr>
<td>Mostafa, Drawing</td>
<td></td>
<td>2,500</td>
</tr>
<tr>
<td>Commission earned</td>
<td></td>
<td>15,555</td>
</tr>
<tr>
<td>Advertising expense</td>
<td></td>
<td>1,400</td>
</tr>
<tr>
<td>Salaries expense</td>
<td></td>
<td>2,600</td>
</tr>
<tr>
<td>Rent expense</td>
<td></td>
<td>3,800</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>52,415</strong></td>
<td><strong>52,415</strong></td>
</tr>
</tbody>
</table>

Mostafa estimates that only L.E.300 worth of office supplies remain on hand at November 30.

Required:  
a. Prepare adjusting entries at November 30 to reflect the office supplies used in November and depreciation expense for the month.  
b. Prepare an adjusted trial balance at November 30, 2008.  

Best Wishes

ALI ABDELKARIM RAWY

A. A. Rawy
The First Question:

(A) Illustrate the effect of capital formation by comparing the production possibility curves at the present time and ten years in the future for two economics, one with a high and the other with a low rate of capital formation.

(B) The table below includes supply and demand for apples in Quena in a specific period of time.

<table>
<thead>
<tr>
<th>Price per Kilo</th>
<th>Quantity demanded</th>
<th>Quantity supplied</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>0</td>
<td>40</td>
</tr>
<tr>
<td>9</td>
<td>10</td>
<td>30</td>
</tr>
<tr>
<td>8</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>7</td>
<td>30</td>
<td>10</td>
</tr>
<tr>
<td>6</td>
<td>40</td>
<td>0</td>
</tr>
</tbody>
</table>

1- What are the equilibrium price and quantity? Illustrate using supply and demand curves.

2- What would happen if the price was set at L.E. 9? What would happen if the price was set at L.E. 7? Explain your answer graphically.

3- Calculate the price elasticity of demand when the price rises from L.E. 7 to L.E. 8 and explain its meaning.

The Second Question:

(A) The following table shows the total product of different quantities of labor, the other factors of productions are fixed.

<table>
<thead>
<tr>
<th>Labor</th>
<th>Total Product</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>20</td>
</tr>
<tr>
<td>4</td>
<td>32</td>
</tr>
<tr>
<td>5</td>
<td>40</td>
</tr>
<tr>
<td>6</td>
<td>46</td>
</tr>
<tr>
<td>7</td>
<td>46</td>
</tr>
<tr>
<td>8</td>
<td>44</td>
</tr>
<tr>
<td>9</td>
<td>36</td>
</tr>
<tr>
<td>10</td>
<td>24</td>
</tr>
</tbody>
</table>

1- Calculate the total average and marginal product.

2- Draw the total average and marginal product of labor and explain the relationship between them.

(B) What is meant by income elasticity of demand?

(C) Alfred Marshall spoke of three different time periods

(1) momentary equilibrium
(2) Short-Term equilibrium
(3) Long-Term equilibrium

Compare the elasticity's of supply in the three periods.
The Third Question:

(A) Dalia is trying to decide how much oranges, potatoes and tomatoes to buy. Tomatoes costs L.E 1 for a kilo, Potatoes cost L.E 2 for a kilo; Oranges cost L.E 4 per kilo. Her total utility figures are presented below.

<table>
<thead>
<tr>
<th>Unit of product</th>
<th>TU of Tomatoes</th>
<th>TU of Potatoes</th>
<th>TU of Oranges</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10</td>
<td>50</td>
<td>60</td>
</tr>
<tr>
<td>2</td>
<td>19</td>
<td>90</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>27</td>
<td>120</td>
<td>132</td>
</tr>
<tr>
<td>4</td>
<td>34</td>
<td>140</td>
<td>156</td>
</tr>
<tr>
<td>5</td>
<td>40</td>
<td>156</td>
<td>176</td>
</tr>
<tr>
<td>6</td>
<td>45</td>
<td>168</td>
<td>192</td>
</tr>
</tbody>
</table>

If Dalia wishes to spend L.E 17, what combination of the three goods should she select in order to maximize her total utility?

(B) Does the diagram in figure below accurately depict a set of cost curves? Why or Why not?

(C) Suppose consumer X faces the straight-line consumption-possibility line shown in the figure below and has indifference curves U1, U2, U3 and U4. Why will consumer X purchases food and clothing at the combination given by point B?
The Fourth Question:

(A) Given the following graph describe the situation created by each of the four different MR curves in terms of profitability at the point where MC=MR.

(B) The following table includes data on demand and cost of production for a profit-maximizing monopolist:

<table>
<thead>
<tr>
<th>Price</th>
<th>20</th>
<th>18</th>
<th>16</th>
<th>14</th>
<th>12</th>
<th>10</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quantity</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>Total Fixed cost</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Total Variable cost</td>
<td>0</td>
<td>4</td>
<td>7</td>
<td>11</td>
<td>17</td>
<td>25</td>
<td>35</td>
</tr>
</tbody>
</table>

1- Find the total revenues, marginal revenue and marginal cost columns. Where is profit maximized?
2- Show your answer graphically.

Good Luck
Prof. Dr. Nashaat Fahmy
Answer the following questions:

Question One (20 marks):

1- State (in a table) whether each of the following statements is true (✓) or false (✗):
   a. Accounting is the language of business.
   b. Accounting can be useful only for recording business transactions.
   c. The only business events that are entered in accounting records are those that can be expressed in monetary terms.
   d. Increases in asset, liabilities, and owner’s equity accounts are recorded by debits.
   e. Decreases in asset and liability accounts are recorded by credits.
   f. Increases in asset and owner’s equity accounts are recorded by debits.
   g. Decreases in liability and owner’s equity accounts are recorded by debits.
   h. Ledger is a set of accounts.
   i. Transactions are recorded first of all in the ledger.
   j. Journal records transactions in a chronological order.
   k. Ledger records transactions in an analytical order.
   l. The word To is used with the accounts which appear on the Debit side of a ledger account.

2- Fill in the blanks:
   (a) The process of transferring the debit and credit items from a Journal to their respective accounts in the Ledger is termed as ............
   (b) Journal is the book of ........ entry, while a Ledger is the book of ........ entry.
   (c) The word by is used with an account while making posting on the.......... side of an account.
   (d) The technique of finding the net balance of an account after considering the totals of both debits and credits appearing in the account is known as ............
   (e) The statement containing various ledger balances on a particular date is known as ............

3- You are required to supply the appropriate term (debit or credit) to complete the following statements:
   a- When a business enterprise is operating profitably, the journal entry to close the Income Summary Account will consist of a ........ to that account and a ........ to the Owner’s Capital Account.
   b- When a business enterprise is operating at loss, the journal entry to close the Income Summary Account will consist of a ........ to that account and a ........ to the Owner’s Capital Account.
   c- The journal entry to close the Owner’s Drawing Account consists of a ........ to that account and a ........ to the Owner’s Capital Account.

Question Two (35 marks):

Ahmed, a mechanical engineering, starts his new business by opening a service station “Gold-Key Auto Service”. The following transactions occurred during November 2009:

1- Nov. 1 Ahmed, the owner, invested L.E.80,000 cash in the business.
2- Nov. 3 Representing Gold-Key Auto Service, Ahmed negotiated with both the City Council of Kena and Upper Egypt Bus (UEBC) Company to purchase an old bus garage, as the City Council
owned the land while the UEBC owned the building. On November 3, Gold-Key purchased the land from the city for L.E.52,000 cash.

3- Nov. 3 Gold-Key completed the acquisition of its business location by purchasing the old building from UEBC. The purchase price was L.E.36,000, Gold-Key made a L.E.6,000 cash down payment and issued a three-month, non-interest-bearing note payable (bill payable) for the remaining L.E.30,000.

4- Nov. 17 Gold-Key purchased tools and equipment on account (on credit) from The Nile Tools Company. The purchase price was L.E.13,800, due in 2 months.

5- Nov. 20 Gold-Key found that it had purchased more tools than it needed. On November 20, it sold the excess tools on account to Nabil Workshop at a price of L.E.1,800. The tools were sold at a price equal to their cost, so there was no gain or loss on this transaction.

6- Nov. 25 Gold-Key received L.E.600 in partial collection of the account receivable (Debtors) from Nabil Workshop.

7- Nov. 30 Gold-Key made a L.E.6,800 partial payment of its account payable to The Nile Tools Co.

Required:

a- Journalise the above transactions in the books of Gold-Key Auto Services.

b- Prepare the Ledger Accounts and the Trial Balance on the basis of these transactions.

---

**Question Three (45 marks):**

Belia Auto Service’s adjusted trial balance as of December 31, 2009 appears below.

<table>
<thead>
<tr>
<th>Account Titles</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash.............................</td>
<td>13,420</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable (Debtors).......</td>
<td>6,600</td>
<td></td>
</tr>
<tr>
<td>Shop supplies........................</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Land..............................</td>
<td>52,000</td>
<td></td>
</tr>
<tr>
<td>Building...........................</td>
<td>36,000</td>
<td>150</td>
</tr>
<tr>
<td>Accumulated depreciation: building</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tools and equipment................</td>
<td>12,000</td>
<td></td>
</tr>
<tr>
<td>Accumulated depreciation: tools and equipment</td>
<td></td>
<td>200</td>
</tr>
<tr>
<td>Notes payable.....................</td>
<td></td>
<td>30,000</td>
</tr>
<tr>
<td>Accounts payable (Creditors).......</td>
<td></td>
<td>8,870</td>
</tr>
<tr>
<td>Ahmed Adel, Capital.................</td>
<td></td>
<td>81,000</td>
</tr>
<tr>
<td>Ahmed Adel, Drawings...............</td>
<td>3,100</td>
<td></td>
</tr>
<tr>
<td>Repair service revenue.............</td>
<td></td>
<td>10,380</td>
</tr>
<tr>
<td>Advertising expense................</td>
<td>830</td>
<td></td>
</tr>
<tr>
<td>Wages expense.....................</td>
<td>4,900</td>
<td></td>
</tr>
<tr>
<td>Supplies expense...................</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>Depreciation expense: building.....</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>Depreciation expense: tools and equipment</td>
<td></td>
<td>200</td>
</tr>
</tbody>
</table>

Total: 130,600 130,600

---

**Required:**

1- Determine the amount of net income to be reported in the enterprise’s income statement for the month ended December 31, 2009, and also prepare the statement of owner’s equity.

2- Prepare the balance sheet as on December 31, 2009.

3- Prepare the closing-up journal entries.

BEST WISHES

ALI ABDELKARIM RAWY
English Section
Time Period :3 Hours

Final Exam Jan 2010
Business Mathematics

Answer The Following Questions:

Q1: (40 point)

a) Find a general equation for the line with slope =0; and containing the point (2, 1).

b) Find the slope and y-intercept of the line 3x +2y = 6.

c) Each week a newspaper a agency sells x copies of a certain newspaper is $0.5 . The a agency pays a fixed cost for storage, delivery, and so on, of $100 week. Write an equation that relates the profit p, to the number x of copies sold. Graph this equation.

d) Suppose the sales of a company are given by S=5000x + 80000, where x is measured in years and x =0 corresponds to the year 1998.

i) Find S when x=3

ii) Predict the sales S in year 2003.

e) The given pairs of lines, 4x +2y =4; 4x -2y =4. Find the point of intersection.

f) Solve the equation 2x^3+7x^2 = -3x.

Q2: (30 point)

a) If AB=I, then matrix B is called ............... of a matrix A.

b) Find the solution of system of linear equations

2x -y =1 ; x +y -z =2 ; and 3x -y +z =0.

c) What must be true about x, y, z, w, if we require AB =BA for the matrices

A = \begin{pmatrix} x & y \\ z & w \end{pmatrix} \quad \text{and} \quad B = \begin{pmatrix} 1 & 1 \\ -1 & 1 \end{pmatrix}

Q3: (30 point)

a) Find the indicated derivative

Y = 3√x ; y = (3/ x^{3/2}) -3 x^2 +x^2 +1 ; y =x ln (x^2 +4) ; and y =2x e^{x^2} +x^4 e^{-x}.

b) Graph the function \ y =x^3 -6x^2 +12x -8

c) Find \ y^{(4)}, if y=x^3 -3x^2 +2x -5

d) If y = e^{-2x} ; show that y'' -4y =0.

GOOD LUCK !!!

Prof, Abdel Raouf Abdel Rahman

[Signature]
Exam in 1 page

Answer the following questions:

Question (1):
Indicate whether each of the following statements is true (✓) or false (×). Justify your answer:
1. Perception is a relatively permanent change in behavior potential that occurs as a result of a practice or experience.
2. Confusing rewards with reinforces happens when organizations fail to appreciate individual differences in preferences for reinforce.
3. Extrinsic motivation is that stems from the work setting external to the job.
4. Perception has only two components, perceivers and situation.

Question (2):
Define the following terms:
1. Attributions.
2. Attitudes.

Question (3):
Write detailed notes on the following topics:
1. The major issues related to McClelland theory of needs.
2. The major organizational errors involving reinforcement.
3. The main determinants of job satisfaction.

Question (4):
Compare between each pairs of the following concepts: (give examples):
1. Punishment VS Extinction as two strategies for decreasing the probability of a behavior.
2. Dispositional attribution VS situational attribution.

All best wishes

[Signature]
Answer the following questions:

Question (1):
Indicate whether each of the following statements is true(✓) or false(×). (do not Justify your answer)
1. Contingency approach views an organization as group of interrelated units aiming at a unified purpose.
2. The evaluation of actual performance as compared to planned performance is based upon established performance measures.
3. The behavioral science approach emphasized the interdependence of the various parts and units of the organization.
4. Conflicting among objectives implies that at a given time, accomplishing one objective is more important than accomplishing others.
5. “Holding objective” is most appropriate for a strategic business unit that is a star.
6. A good decision does not depend on the implementation strategy.

Question (2):
Give a brief definition for the following terms:
1. Delegation of authority.
2. Concurrent control.
3. Managerial effectiveness.

Question (3):
Write notes on the following topics:
1. Reasons against delegation of authority.
2. The importance of planning for organization.
3. Product departmentalization.

Question (4):
Discuss the most important techniques used for improving organizational communication.
Question(5):
Multiple-choice question:

1. When a decision-maker has enough information to allow the use of probability in evaluating the alternatives, then the decision is being made under conditions of:
   a) Risk.
   b) Certainty.
   c) Uncertainty.
   d) None of the above.

2. An organization’s issuing stock or establishing a line of credit with a financial institution is an example of ........ control.
   a) Concurrent.
   b) Preliminary.
   c) Feedback.
   d) Financial.

3. When the company’s objective is to make its brand number one in their field in market share. This is an example of .......... objective:
   a) Financial.
   b) Productivity.
   c) Marketing.
   d) Profitability.

4. When Ali became a manager of a department store, he grouped all employees jobs into five groups: clothing, appliances, accessories, furniture and toys. This process of grouping is called ........... departmentalization:
   a) Customer.
   b) Process.
   c) Multiple.
   d) Product.

5. When a hospital administrator pays little attention to memos from a nursing-team leader, because “she is always complaining about something”. This is a communication barrier which is called:
   a) Value judgment.
   b) Filtering.
   c) Differing frames of references.
   d) Selective perception.

All best wishes
Principle of Microeconomics

Answer the following questions:

1-
a) Illustrate the effect of the capital formation by comparing the production possibility curves, at the present time and ten years in the future, for two economies, one with a high and the other with a low rate of capital formation.

b) The following table includes supply and demand data for apricots in Cairo in a specific period of time:

<table>
<thead>
<tr>
<th>Price per kilogram</th>
<th>Quantity supplied (in tons)</th>
<th>Quantity demanded (in tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>26</td>
<td>1</td>
</tr>
<tr>
<td>9</td>
<td>25</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>24</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>22</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>20</td>
<td>8</td>
</tr>
<tr>
<td>5</td>
<td>18</td>
<td>12</td>
</tr>
<tr>
<td>4</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>3</td>
<td>10</td>
<td>20</td>
</tr>
<tr>
<td>2</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>1</td>
<td>0</td>
<td>40</td>
</tr>
</tbody>
</table>

a) What are the equilibrium price and quantity? Illustrate using supply and demand curves.

b) What would happen if the price was set at £ 2? What would happen if the price was set at £ 6? Explain your answer graphically.

c) Calculate the price elasticity of demand when the price rises from £ 4 to £ 5 and explain its meaning.

2-
a) The following table shows the marginal product of different quantities of labor (the other factors of production are fixed):

<table>
<thead>
<tr>
<th>Labor</th>
<th>0</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marginal product</td>
<td>0</td>
<td>20</td>
<td>22</td>
<td>27</td>
<td>31</td>
<td>25</td>
<td>21</td>
<td>15</td>
<td>7</td>
<td>3</td>
<td>0</td>
<td>-6</td>
<td>-9</td>
</tr>
</tbody>
</table>

- Calculate the total and average product of labor
- Draw the total, average and marginal product of labor and Explain the relationship between them.

b) What are the three economic roles of government?

c) What is the difference between an increase in demand and increase in quantity demanded?
3-

a) Kholoud is trying to decide how many Apples and Tomatoes and potatoes to buy. Apples cost L.E 1 for a kilo. Tomatoes cost L.E 2 for a kilo. Potatoes L.E 4 for a kilo. Her marginal utility figures for the three goods are as presented below.

<table>
<thead>
<tr>
<th>Units</th>
<th>MU of apples</th>
<th>MU of tomatoes</th>
<th>MU of potatoes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>70</td>
<td>400</td>
<td>70</td>
</tr>
<tr>
<td>2</td>
<td>68</td>
<td>300</td>
<td>50</td>
</tr>
<tr>
<td>3</td>
<td>62</td>
<td>200</td>
<td>60</td>
</tr>
<tr>
<td>4</td>
<td>40</td>
<td>100</td>
<td>45</td>
</tr>
<tr>
<td>5</td>
<td>18</td>
<td>20</td>
<td>40</td>
</tr>
<tr>
<td>6</td>
<td>10</td>
<td>10</td>
<td>35</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>8</td>
<td>28</td>
</tr>
<tr>
<td>8</td>
<td>5</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>9</td>
<td>5</td>
<td>6</td>
<td>12</td>
</tr>
<tr>
<td>10</td>
<td>4</td>
<td>100</td>
<td>6</td>
</tr>
<tr>
<td>11</td>
<td>-6</td>
<td>-99</td>
<td>-46</td>
</tr>
</tbody>
</table>

If Kholoud wishes to spend L.E 52, what combination of the three goods should she select to maximize her total utility?

b) Suppose Mohamed faces the straight line consumption line shows in the figure below and has indifference curve U1, U2, U3, and U4. Why will Mohamed purchases food and clothing at the combination given by point B?

4-

a) Does the figure below accurately depict a possible set of average variable cost, Average total cost and Marginal cost curves? Why or Why not?

(2)
b) Given below the cost schedule for Western Company, find:

<table>
<thead>
<tr>
<th>Price</th>
<th>Quantity</th>
<th>Fixed cost</th>
<th>Variable cost</th>
<th>Total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>0</td>
<td>10</td>
<td>0</td>
<td>10</td>
</tr>
<tr>
<td>18</td>
<td>1</td>
<td>10</td>
<td>4</td>
<td>14</td>
</tr>
<tr>
<td>16</td>
<td>2</td>
<td>10</td>
<td>7</td>
<td>17</td>
</tr>
<tr>
<td>14</td>
<td>3</td>
<td>10</td>
<td>11</td>
<td>21</td>
</tr>
<tr>
<td>12</td>
<td>4</td>
<td>10</td>
<td>17</td>
<td>27</td>
</tr>
<tr>
<td>10</td>
<td>5</td>
<td>10</td>
<td>25</td>
<td>35</td>
</tr>
<tr>
<td>8</td>
<td>6</td>
<td>10</td>
<td>35</td>
<td>45</td>
</tr>
</tbody>
</table>

a) Calculate average variable costs, average total costs, marginal costs, and marginal revenue.

b) Determine the quantity that should be produced and the price which should be charged to maximize the monopolist's profit.

Illustrate your answer graphically.

Good luck
Prof. Dr. Nashaat Fahmy
Answer the following questions as you can: (10 Marks for each question)

1) Define personality and discuss:
   (a) Its general role in influencing organizational behavior
   (b) The five-factor model of personality.

2) Define learning and describe
   (a) What is learned in organizations
   (b) The various organizational learning practices.

3) What are some of the conditions under which a person’s attitudes might not predict his or her work behavior?

4) Define attitudes and explain how people develop and change attitudes.

5) Explain the concept of job satisfaction and discuss some of its key contributors, including discrepancy, fairness, disposition, mood.

6) Explain the relationship between job satisfaction and absenteeism, turnover performance, organizational citizenship behavior, and customer satisfaction.

7) Define motivation, discuss its basic properties, and distinguish it from performance.

8) Define groups and distinguish between formal and informal groups.

9) When would an organization create self-managed teams? When would it use cross-functional teams? When would it employ virtual teams?

10) Define organizational and explain how it corresponds to division of labor.
South Valley University
Faculty of Commerce
Management Final Exam Time Allowed 3 Hours

First Year 2011

Answer the following questions as you can: (10 Marks for each question)

1) How management is defined, what are the functions of management and what are the primary types of skills important to management success?

2) Explain what the term manager means, and identify different types of managers.

3) List the steps in the planning process, and what are the relationships among them?

4) List and define 4 approaches to management

5) List the steps in the organizing process.

6) Define organizational structure and explain how it corresponds to division of labor.

7) What are the advantages and disadvantages of employing division of labor within a management system?

8) How does leadership differ from management? Describe how leaders are able to influence and empower team members.

9) Identify important leadership characteristics and behaviors.

10) What is control? Explain the relationship between planning and control.

(Signed)