

## Kafrelsheikh University

**Faculty:** Commerce  
**Department:** Accounting  
**Program:** English Section-4<sup>th</sup> year  
**Semester:** 1/ 2016-2017  
**Date:** 18/01/2017



**Course Title:** Costing Systems

**Instructor:** Dr. Salah A. Hammad

**Exam:** Final

**Time allowed:** 3 Hours

Instructions to Students:

- The exam paper is 2 pages long.
- The exam consists of 3 questions.
- The maximum score is 85 marks.

**Q1:**

**[25 Marks]**

The following information for Kafrelsheikh Company during January, which uses a Job Order Costing system.

1. Purchased raw material on account, \$ 56,700.
2. Requisitioned raw material for production as follows: direct material 80 % of purchases; indirect material 15 % of purchases.
3. Direct labor wages of \$ 33,100 are accrued as are indirect labor wages of \$ 12,500.
4. Overhead incurred and paid for is \$ 66,900.
5. Overhead is applied to production based on 110 % of direct labor cost.
6. Jobs costing \$ 97,600 were completed during the period.
7. Jobs costing \$ 51,320 were sold on account for \$ 77,600.

**Required:**

Prepare T-accounts and journal entries to record January's activities for Kafrelsheikh Company?

**Q2:**

**[30 Marks]**

Tanta Corporation has the following information available for May of the current year:

Beginning Work in Process Inventory (20% complete as to conversion)	12,000	units
Started	150,000	units
Ending Work in Process Inventory (25% complete as to conversion)	35,000	units

Beginning Work in Process Inventory Costs:

Material	\$ 2,500
Conversion	2,650

Current Period Costs:

Material	\$ 36,000
Conversion	112,750

All material is added at the start of production and all products completed are transferred out.

Required (Using the FIFO method):

1. Prepare an equivalent units schedule?
2. Prepare a schedule showing the computation for cost per equivalent unit?
3. Prepare a schedule showing the assignment of costs?

Q3:

[30 marks]

- Ismailia Manufacturing Company produces three products from a common manufacturing process.
- The total joint cost of producing 2,000 pounds of Product A; 1,000 pounds of Product B; and 1,000 pounds of Product C is \$ 7,500.
- Selling price per pound of the three products are \$ 15 for Product A; \$ 10 for Product B; and \$ 5 for Product C.
- Joint cost is allocated using the sales value method.

Required:

1. Compute the unit cost of Products A, B, and C if all three products are main products?
2. Compute the unit cost of Products A and B if Products A and B are main products and Product C is a by-product for which the cost reduction method is used?

*With My Best Wishes  
Dr. Salah A. Hammad*

Kafrelsheikh University  
Faculty of Commerce  
Grade :One  
English Section



First-term Exam 2016/2017  
Subject: Accounting Principles  
Time Allowed: Three Hours  
Date : 5 /01 /2017

**Answer the following questions:**

**Question One: (10 Marks)**

For each of the following statement, indicate whether it is True or false. Put your answer in a table of two columns, the first for the statement number and the second for the right sign (√) or the wrong sign (x)

1. Quick assets include cash, inventory, and Account receivables.
2. Accounts that appear in the balance sheet are often called temporary (nominal) accounts.
3. Closing entries are necessary so that owner's capital will begin each period with a zero balance. .
4. The current ratio is used to help assess a company's ability to pay its debts in the near future.
5. Revenue accounts should begin each accounting period with zero balances.
6. A partnership is a business owned by two or more people.
7. The accounting equation can be restated as: Assets - Equity = Liabilities
8. Generally the lower the risk, the lower the return that can be expected.
9. The withdrawals account is normally closed by debiting it.
10. The work sheet is a required financial statement.

**Question Two: (15 Marks)**

Complete the following statements. Put your answer in a table of two columns, the first for the statement number and the second for the Completion.

- 1- The \_\_\_\_\_ assumption assumes business will continue operating indefinitely instead of being closed or sold.
- 2- A common characteristic of \_\_\_\_\_ is their ability to provide expected future benefits to a business.
- 3- \_\_\_\_\_ expenses are those costs that are incurred in a period but are both unpaid and unrecorded.
- 4- \_\_\_\_\_ is the process of allocating the cost of plant assets to their expected useful lives.
- 5- Profit margin = \_\_\_\_\_ divided by net sales.
- 6- Beginning inventory plus the net cost of purchases is the \_\_\_\_\_.
- 7- The \_\_\_\_\_ account is used only in the closing process.

- 8- The \_\_\_\_\_ inventory system continually updates accounting records for merchandise transactions for the amounts of inventory available for sale and inventory sold.
- 9- \_\_\_\_\_ refer to reductions in the selling price of merchandise sold to customers, often involving damaged or defective merchandise that a customer is willing to purchase with a decrease in the selling price.
- 10- \_\_\_\_\_ are promises of payment from customers to seller

**Question Three: : 20 Marks)**

Maria Sanchez began business as Sanchez Law Firm on November 1. and during that month completed these transactions:

Then, prepare a trial balance, as of November 30.

- a) Sanchez invested \$15,000 cash and a law library valued at \$6,000.
- b) Purchased \$7,500 of office equipment from Johnson Bros. on credit.
- c) Completed legal work for a client and received \$1,500 cash in full payment.
- d) Paid Johnson Bros. \$3,500 cash in partial settlement of the amount owed.
- e) Completed \$4,000 of legal work for a client on credit.
- f) Sanchez withdrew \$2,000 cash for personal use.
- g) Received \$2,500 cash as partial payment for the legal work completed for the client in (e).
- h) Paid \$2,500 cash for the legal secretary's salary.

**Required:**

- 1. Prepare journal entries to record the above transactions. (Explanations are unnecessary).
- 2. Prepare the Ledger Accounts and trial balance as of the end of Month.

**Question Four: : (15 Marks)**

Maia's Bike Shop uses the perpetual inventory system and had the following transactions during the month of May:

- May 3 Sold merchandise to a customer on credit for \$600, terms 2/10, n/30. The cost of the merchandise sold was \$350.
- May 4 Sold merchandise to a customer for cash of \$425. The cost of the merchandise was \$250.
- May 6 Sold merchandise to a customer on credit for \$1,300, terms 2/10, n/30. The cost of the merchandise sold was \$750.
- May 8 The customer from May 3 returned merchandise with a selling price of \$100. The cost of the merchandise returned was \$55.
- May 15 The customer from May 6 paid the full amount due, less any appropriate discounts earned.
- May 31 The customer from May 3 paid the full amount due, less any appropriate discounts earned.

**Required:**

Prepare the general journal entries to record these transactions.

**Question Five: (25 Marks)**

The unadjusted trial balance of Bade Cleaning Service is entered on the partial work sheet below. Complete the work sheet using the following information , then journalize the closing entries.

- (a) Salaries earned by employees that are unpaid and unrecorded, \$4,000.
- (b) An inventory of supplies showed \$3,000 of unused supplies still on hand.
- (c) Depreciation on automobiles, \$30,000.
- (d) Services paid in advance by customers of \$12,000 have now been provided to customers.
- (e) Advertising for November and December in the amount of \$8,000 remains unpaid and unrecorded

Bade Cleaning Service										
Work Sheet										
For the year ended December 31										
Account	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet and Statement of Owner's Equity	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash.....	50,000									
Accounts Receivable .....	10,000									
Supplies .....	8,000									
Automobiles.....	160,000									
Accum. Depr. - Autos .....		55,000								
Accounts payable .....		15,000								
Unearned fees.....		22,000								
Salaries payable.....										
B. Kleen, Capital.....		55,000								
B. Kleen, Withdrawals .....	45,000									
Fees earned .....		275,400								
Salary expense .....	125,000									
Rent expense.....	24,400									
Advertising expense .....										
Supplies expense .....										
Depreciation expense.....										
Totals.....	<u>422,400</u>	<u>422,400</u>								

*Best Wishes*  
*Prof. Dr.Redu Saleh*

Kafrelsheikh University  
Faculty of Commerce  
English Section Program  
1<sup>st</sup> Semester 2016/2017



BUSINEESS  
MATHEMATICS FINAL  
EXAM

Date: 10 January 2016  
Duration: 3 hours  
1<sup>st</sup> year  
Total marks: 85 marks

ANSWER THE FOLLOWING QUESTIONS

**QUESTION 1:** (25 Marks)

1- If you deposit a principal  $P$  in an account that earns simple interest at an annual rate  $r$ , then the amount  $A$  in the account after  $t$  years. Solve for

- (A)  $r$  in terms of  $A$ ,  $P$  and  $t$   
(b)  $P$  in terms of  $A$ ,  $r$  and  $t$

2- The publisher of new book figures fixed costs at \$48000 and variable costs at \$12.40 for each book. If the book is sold to distributors for \$17.40 each,

- How many books must be sold for the publisher to break even?
- How many books must be sold for the publisher to make profit equal \$1000?

3- At price of \$1.94 per bushel, the supply of corn is 9800 million bushels and the demand is 9300 million bushels. At price \$1.82 per bushel, the supply is 9400 million bushels and the demand is 9500 million bushels.

- A) Find a price-supply equation of the form  $p = mx+b$ .  
B) Find a price-demand equation of the form  $p = mx+b$ .  
C) Find the equilibrium point

4- Find the amount to which \$1500 will grow if deposited in a bank at 12% interest compounded quarterly for 5 years.

**QUESTION 2:** (30 Marks)

1- Determine if the system is consistent, or inconsistent:

$$\begin{aligned} 2x-5y &= 6 \\ -4x+10y &= -1 \end{aligned}$$

2- Use matrix inverses to solve the system

$$3x - 2y + z = 2$$

$$4x + 2y + 2z = 3$$

$$2x + y + 3z = 1$$

- 2- An economy is based on three sectors, agriculture (A), manufacturing (M), and energy (E), Production of a dollar's worth of agriculture requires an input of \$0.20 from the agriculture sector, \$20 from manufacturing and \$0.20 from energy sector. Production of a dollar's worth of manufacturing requires an input of \$0.40 from the agriculture sector, \$0.10 from the manufacturing sector and \$0.10 from energy. Production of a dollar's worth of energy requires an input of \$0.30 from the agriculture sector, \$0.10 from the manufacturing sector, and \$0.10 from the energy sector.
- Find the output from each sector that is needed to satisfy a final demand of \$10 billion for agriculture, \$15 billion for manufacturing, and \$20 billion for energy.

**QUESTION 3: (30 Marks)**

- 1- The price demand equation and the cost function of HDTVs are given, respectively, by:  
 $x = 10,000 - 1000p$  and  $C(x) = 7,000 - 2x$
- A- Find the domain of the function defined by the price-demand equation, since price  $p$  and demand  $x$  must be non-negative.
- B- Find and interpret the marginal cost.
- C- Find revenue function.
- D- Find the marginal revenue at  $x = 2000, 5000$  and  $7000$ . Interpret these results.
- E- Find the profit function.
- F- Find the marginal profit at  $x = 1000, 4000$  and  $6000$ . Interpret these results.

2- Find :

$$1 - \int_0^3 (3x^2 - 2x) dx$$

$$2 - \int_4^3 x^2 dx$$

$$3 - \int_4^4 x^2 dx = 0$$

$$4 - \int_1^2 \frac{1}{x} dx$$

$$5 - \int_1^3 \left( x^2 + e^{2x} + \frac{1}{x} \right) dx$$

*Good Luck*  
*Dr. Tarek Abd Elhamid*



Date: 12 / 1 / 2017

Duration: 3 hours

Model A

(4 pages)

**Multiple Choice Questions (use answer sheet page 1 for answering these questions)**

- 1- Telling style looks like \_\_\_\_\_  
A- Impoverished B- Middle-of-the-road C- Country club D- None of them
- 2- \_\_\_\_\_ Style is arranging conditions of work so that interested in production only.  
A- Impoverished B- Middle-of-the-road C- task D-None of them
- 3- delegating style looks like \_\_\_\_\_  
A- Impoverished B- Middle-of-the-road C- Country club D- None of them
- 4- \_\_\_\_\_,The minimum effort to get required work done to sustain organization membership  
A- Impoverished B- Middle-of-the-road C- Country club D- None of them
- 5- The Process of Control are \_\_\_\_\_ stages  
A- Two B- five c- four D-None of them
- 6- \_\_\_\_\_ is the obligation or expectation to perform a duty.  
A- Authority B- Responsibility C- Ascendancy D-None of them
- 7- The first stage of controlling is establishing \_\_\_\_\_ to measure performance  
A-standard B-planned c-expected D-all of them
- 8- \_\_\_\_\_is arranging and structuring work to accomplish organizational goals  
A-planning B-controlling c-leading D-organizing
- 9- \_\_\_\_\_ is Monitoring, comparing, and correcting work  
A-planning B-controlling c-leading D-organizing
- 10- Interpersonal roles as.....  
A- Liaison B- Disseminator c- Entrepreneur D-all of them
- 11- Decisional roles as.....  
A- Spokesperson B- Disseminator c- Entrepreneur D-all of them
- 12- Informational roles as.....  
A- Spokesperson B- Disseminator c- Monitor D-all of them
- 13- The ability to work well with other people is.....skills  
A- Human B- Conceptual c- Technical D-all of them
- 14- When should a manager's course of action be to do nothing?  
A- When the variance is acceptable B- when the gap = 0 C-A and B D-none of them
- 15- \_\_\_\_\_ is desired outcomes for individuals, groups, or entire organizations  
A-goals B-plans c-expectation D-all of them
- 16- \_\_\_\_\_are related to the performance of the firm relative to competitors  
A- Strategic Goals B- Financial Goals c- A and B D-internal goals
- 17- \_\_\_\_\_Cover a short time period  
A- Strategic plans B- Financial plans c- A and B D-operational plans
- 18- \_\_\_\_\_that provide for activities performed repeatedly  
A- Financial plans B- Ongoing plans c- Single-Use Plan D-all of them
- 19- \_\_\_\_\_The degree to which tasks in the organization are divided into separate jobs with each step completed by a different person  
A- Work Specialization B- Work planning c- Work process D-B and C



- 20-.....a structure of well-defined jobs each bears a measure of authority and responsibility  
 A- Work organization B- Informal organization c- Formal organization D- none of them
- 21-the number of employees that can be handled and controlled effectively by a single manager  
 A- Work Specialization B- Informal planning c- Work process D- none of them
- 22-..... organization is enhancing relationships which are built on feelings and emotions  
 A- Work B- Informal c- Formal D- none of them
- 23-....departmentalization is based on the product or customer flow through the organization  
 A- Process B- Functional c- Product D-none of them
- 24-....departmentalization is grouping jobs on the basis of geography  
 A- Process B- Functional c- Product D-none of them
- 25-According to \_\_\_\_\_ the leader's job is to assist his or her followers in attaining their goals and to provide direction or support to ensure their goals are compatible with organizational goals.  
 A- Path-goal theory B-Traits theory c- Behavioral D-none of them
- 26-\_\_\_\_\_ is something that moves the person to action, and continues him in the course of action already initiates.  
 A) Controlling B. Planning C. Motivation D. Organizing
- 27-What is the first step in the management process?  
 A) Controlling B) leading C) planning D) organizing
- 28-The first step in the control process is \_\_\_\_\_.  
 A) Taking managerial action B) Comparing performance against expectations  
 C) Measuring performance D) Setting standards
- 29-The accumulated end results of all the organization's work activities are called \_\_\_\_\_.  
 A) Organizational planning B) Organizational performance C) Scenario planning
- 30-Control that takes place while an activity is in progress is known as which of the following?  
 A) concurrent B) feedback C) feedforward D) management
- 31-Which of the following is a performance measurement tool that looks at four areas that contribute to a company's performance?  
 A) information control B) value added C) market value added D) balanced scorecard
- 32-All of the following are common characteristics of organizations except \_\_\_\_\_.  
 A) Have a distinct purpose B)Are command oriented  
 C. Composed of people D. Have a deliberate structure
- 33-Motivating subordinates is primarily associated with the management function of \_\_\_\_\_.  
 A) Planning B. organizing C. leading D. controlling
- 34-Which of the following skills tend to be more important for the top managers?  
 A) Human B. Technical C-Conceptual D-Empirical
- 35-Conceptual skills involve thinking about abstract and .....situations  
 A- Complex B-Simple C-Expected D-None of them
- 36-Planning involves two important elements: \_\_\_\_\_.  
 A) Goals and decisions B- goals and actions c- plans and decisions D- goals and plans
- 37-When decisions are relatively minor and environment is stable, organizations should be \_\_\_\_\_.  
 A) More centralized B) More decentralized C) More empowered D-one of them
- 38-Persons who are able to influence others and who possess managerial authority are termed \_\_\_\_  
 A-leader B-manager c-supervisor D-seller
- 39-University of Michigan Studies identified two dimensions of leader behavior, Employee oriented and \_\_\_\_\_ oriented.  
 A. Personal B- Behavior C. Production D- Trust
- 40-Ohio State Studies identified two dimensions of leader behavior, Consideration and \_\_\_\_\_.  
 A. Personal B- Behavior C. Production D- Initiating structure

**True or false (use answer sheet page 1 for answering these questions from no 41) if true, fill in A cycle . if false ,fill in B cycle .**

- 41- A manager must coordinate and oversee the work of other people so that organizational goals can be accomplished  
A- True B- false
- 42- Participating style represents low task-high relationship leadership  
A-true B-false
- 43- Today's managers are just as likely to be women as they are men.  
A- True B- false
- 44- Middle managers are responsible for making organization-wide decisions and establishing the plans and goals that affect the entire organization.  
A- True B- false
- 45- Directing and motivating are part of the controlling function of management.  
A- True B- false
- 46- When a manager performs the controlling function of management, he must monitor and evaluate performance  
A- True B- false
- 47- Figurehead, leader, and liaison are all interpersonal managerial roles according to Mintzberg  
A- True B- false
- 48- Disturbance handler is one of Mintzberg's interpersonal roles  
A- True B- false
- 49- Technical skills become less important as a manager moves into higher levels of management  
A- True B- false
- 50- Conceptual skills are less important to top managers.  
A- True B- false
- 51- controlling function is defined as the formal arrangement of jobs within an organization  
A- True B- false
- 52- Work specialization is the process of dividing work activities into separate job tasks.  
A- True B- false
- 53- In case of functional departmentalization, jobs are grouped according to product.  
A- True B- false
- 54- A disadvantage of functional departmentalization is poor communication across the different groups.  
A- True B- false
- 55- Unity of command is the line of authority that extends from upper organizational levels to levels.  
A- True B- false
- 56- Authority refers to the rights inherent in a managerial position to tell people what to do and to expect them to do it.  
A- True B- false
- 57- Unity of command states that a person should report to only one manager.  
A- True B- false
- 58- Formalization is the degree to which decision making takes place at upper levels of the organization.  
A- True B- false
- 59- When the lower-level managers want a voice in decisions a more centralized organizational structure would be required.  
A- True B- false

- 60-Manager should be old.  
A- True B- false
- 61-Manager can be female.  
A- True B- false
- 62-Middle Managers are Individuals who manage the work of first-line managers.  
A- True B- false
- 63-Effectiveness looks at the ends.  
A- True B- false
- 64-Efficiency looks at the means.  
A- True B- false
- 65-Human skills remain equally important to all levels of management.  
A- True B- false
- 66-Management is needed in all types and sizes of organizations, at all organizational levels and in all organizational work areas, and in all organizations, no matter where they are located.  
A- True B- false
- 67-Planning reduces risk of Uncertainty.  
A- True B- false
- 68-Standing Plans specifically designed to meet the need of a unique situation.  
A- True B- false
- 69-Objectives have been divided into two objectives; organizational objectives, departmental objectives.  
A- True B- false
- 70-The success of planning will be related with the success of forecasting.  
A- True B- false
- 71-The process of planning does not end with the implementation of plans.  
A- True B- false
- 72-Informal organization depends totally upon the formal organization.  
A- True B- false
- 73-When managers are capable qualified, narrow span of control is always suitable.  
A- True B- false
- 74-If the work requires mental skill, narrow span of control is always suitable.  
A- True B- false
- 75-Males and females do not use different leadership styles.  
A- True B- false
- 76-Strategic plans apply to the entire organization.  
A- True B- false
- 77-Organizations in which top managers make all the decisions and lower-level employees simply carry out those orders are called decentralized organizations.  
A- True B- false
- 78-Organizing lets managers know whether their goals and plans are on target and what future actions to take.  
A- True B- false

Best Wishes

Dr.Ali Abdelkader

**Q2:**

Data given: annual demand =16000, ROP =800 units, demand per day= 160, Holding cost per unit=4 , ordering cost per order=20.

Determine?

- 1- Number of working days in a year
- 2- Lead time
- 3- EOQ
- 4- Holding cost per year
- 5- ordering cost per year
- 6- Number of orders
- 7- Inventory average

**Q3:**

1- The company uses linear programming to determine how many units of each product should be.....

2- Data given: Consider the following linear programming problem:

$$\text{Maximize } Z = \$15X + \$20y$$

Subject to:

$$8x + 5y \leq 40$$

$$.4x + y \geq 4$$

Use the graphical approach to linear programming to solve the values of x and y that will maximize revenue? And what revenue will result?

**Q4:**

Data given: Fixed cost =10000\$, variable cost per unit =10\$ units, purchasing price per unit= 20\$, sunk cost =4000 \$.

Determine?

- 1- If the quantity needed = 600 units, what is your decision; make or buy and why?
- 2- If the quantity needed = 700 units, what is your decision; make or buy? Calculate total cost if buy?
- 3- If sunk cost = zero and the quantity needed = 600 units, what is your decision; make or buy and why?

Best Wishes

Dr.Ali Abdelkader



Date: 18 / 1 / 2017

Duration: 3 hours

(2 pages)

**Q1: Multiple Choice Questions**

Use the following matrix to solve the following questions:

Resource	Job (Hours)			
	A	B	C	D
1	5	8	7	7
2	4	9	5	9
3	6	9	8	7
4	7	6	6	9

- After the row reduction, what is the reduced time for assigning resource 4 to Job D?  
A. 0 hours    B. 2 hours    C. 3 hours    D. 6 hours
- After the row and column reductions, what is the reduced time for assigning resource 4 to job D?  
A. 0 hours    B. 2 hours    C. 3 hours    D. 6 hours
- After the row and column reductions, what is the minimum number of lines needed to cover all of the zeroes?  
A. 0 lines    B. 1 line    C. 2 lines    D. 3 lines
- What is the optimal assignment of resources to jobs?  
A. 1 to A; 2 to C; 3 to B; 4 to D                      B. 1 to B; 2 to D; 3 to C; 4 to A  
C. 1 to C; 2 to B; 3 to A; 4 to D                      D. 1 to A; 2 to C; 3 to D; 4 to B
- For the optimal schedule, what is the total number of hours required to complete these jobs?  
A. 23 hours    B. 22 hours    C. 21 hours    D. 20 hours    E. 19 hours
- In an assignment model where there are fewer jobs than resources:  
A. Dummy jobs are needed to solve the problem.  
B. Dummy resources are needed to solve the problem.  
C. The problem can't be solved using an assignment model.  
D. The problem will have multiple optimum solutions.
- Scheduling technique used to achieve an optimum, one-to-one matching of tasks and resources is:  
A. the assignment method                                      B. the appointment method  
C. the optimum production technology method (OPT)    D. Johnson's rule

Exam Instructions

- Shade the answers using blue/black ink pens or pencils.
- Do not copy the answers in the paper. Answers in the answer sheet will not be marked.
- Shade the write answer in your MCQ answer sheet as shown:

	B	C	D	E	✓
A	B	C	D	E	✗
A	B	C	D	E	✗
A	B	C		E	✗
	B	C	D		✗

Choose the correct answer

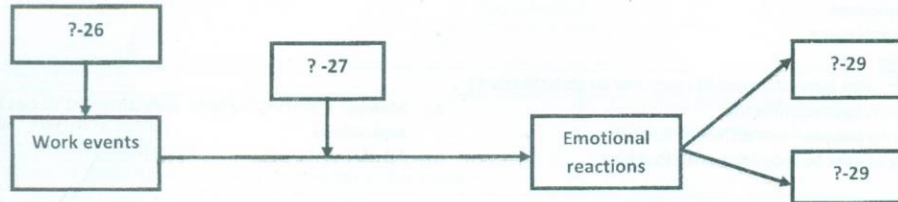
- Which of the following is not a core topic of organisation behaviour?
  - Motivation
  - Attitude development
  - Work design
  - Resource allocation
  - A & B
- Which of the following statements is NOT true concerning emotions?
  - Until recently, the field of OB has given the topic of emotions little or no attention.
  - The prevailing thought in business until recently was to put a damper on emotions.
  - Managers have tried to create emotion-free organisations.
  - Researchers have viewed emotions as constructive and able to enhance productivity.
  - The myth of rationality can explain why emotions have been given little or no attention in the field of OB.
- Over the past two decades, business schools have added required courses on people skills to many of their curricula. Why have they done this?
  - Managers no longer need technical skills in subjects such as economics and accounting to succeed.
  - There is an increased emphasis in controlling employee behaviour in the workplace.
  - Managers need to understand human behaviour if they are to be effective.
  - These skills enable managers to effectively lead human resources departments.
  - A manager with good people skills can help create a pleasant workplace
- Which of the following is most likely to be a belief held by a successful manager?
  - Technical knowledge is all that is needed for success.
  - It is not essential to have sound interpersonal skills.
  - Technical skills are necessary, but insufficient alone for success.
  - Effectiveness is not impacted by human behaviour.
  - Technical skills do not influence efficiency.
- Determining how tasks are to be grouped is part of which management function?
  - Planning
  - Organising
  - Leading
  - Controlling
  - B & D
- What is the umbrella concept that encompasses both emotions and moods?
  - Affect
  - Emotions
  - Moods
  - Cognition
  - B & C
- According to Mintzberg, when a manager searches the organisation and its environment for opportunities and initiated projects to bring about change, the manager is acting in which role?
  - Negotiator
  - Entrepreneur
  - Monitor
  - Resource allocator
  - Reflective analyst
- Self-efficacy can be increased by -----
  - Enactive mastery
  - Arousal
  - Vicarious modeling
  - Verbal persuasion
  - All of the above
- According to Katz, technical skills encompass the ability to -----
  - Analyse and diagnose complex situations.
  - Exchange information and control complex situations
  - Apply specialised knowledge or expertise
  - Initiate and oversee complex projects
  - Communicate effectively with others
- Which of the following statements best define attitude?
  - Attitudes indicate how one will react to a given event.
  - Attitudes are the yardstick by which one measures one's actions
  - Attitudes are the emotional part of an evaluation of some person, object or event.
  - Attitudes are evaluative statements of what one believes about something or someone.
  - None of the above

- A person with a high level of job satisfaction holds
- Positive attitudes toward the job
  - Negative attitudes toward the job
  - Positive attitudes toward the organisation
  - Negative attitudes toward the organisation
  - Neutral attitudes toward both the job and the organisation
12. Which of the following is NOT generally found in business whose employees have high levels of engagement?
- Higher levels of customer satisfaction
  - Higher levels of productivity
  - Higher profits
  - Higher turnover
  - B & C
13. Which of the following terms can be defined as "the heterogeneity of employees at organisations?"
- Diversity
  - Discrimination
  - Heterogenous organisations
  - None of the above
14. OB concerns with -----
- What people do in organisations
  - The impact of employees' performance on the organisation's performance
  - Employees' behaviours
  - B & C
  - All of the above
15. Which of these situations can be described as discrimination?
- Ignoring the opinions of subordinates
  - Exclusion of African people from presidential positions
  - Jokes on people from upper Egypt
  - Negative stereotypes from Western countries about Muslims
  - All of the above
16. Which of the following terms can be defined as "Evaluative statements or judgments concerning objects, people, or events"?
- Behaviours
  - Intentions
  - Attitudes
  - Emotions
  - None of the above
17. Which of the following concepts is defined as "A positive feeling about one's job resulting from an evaluation of its characteristics"?
- Job satisfaction
  - Job involvement
  - Job commitment
  - Job engagement
  - Job loyalty
18. The view that we can learn through both observation and direct experience is called -----
- Attribution theory
  - Reinforcement theory
  - Theory X
  - Social-learning theory
  - Behaviourism
19. Which of the following concepts is defined as "An individual's involvement with, satisfaction with, and enthusiasm for the work he or she does"?
- Employee commitment
  - Employee engagement
  - Organisational commitment
  - Organisational engagement
  - Employee involvement and satisfaction
20. The incompatibility between behaviour and attitude is known as -----
- Cognitive attitude
  - Cognitive behaviour
  - Cognitive dissonance
  - Job attitude
  - Job behaviour
21. What are the three components of attitudes?
- Cognitive, emotional and affective
  - Cognitive, emotional and social
  - Behavioural, affective and cognitive dissonance
  - Behavioural, emotional and cognitive
  - Behavioural, emotional and social
22. The ability to detect and to manage emotional cues and information is known as -----
- Emotional attitude
  - Emotional commitment
  - Emotional intelligence
  - Emotional behaviour
  - Emotional loyalty
23. Personality can be defined as
- The dynamic organization within the individual of those psychophysical systems that determine his unique adjustments to his environment.
  - The sum total of ways in which an individual reacts to and interacts with others.
  - The measurable traits a person exhibits.
  - Enduring characteristics that describe an individual's behavior.
  - All of the above
24. Which level of diversity is concerned with the differences in values, personality and work preferences?
- Surface-level diversity
  - Deep-level diversity
  - Middle-level diversity
  - Bottom-level diversity
  - Value-level diversity

25. Which of the following is NOT true about moods?

- a. Cognitive in nature
- b. The causes are often general and unclear
- c. Unaccompanied by facial expressions
- d. Last longer than emotions
- e. None of the above

Questions from 26 to 33 are on the following figure



26. This figure represents -----

- a. AET
- b. ATE
- c. TEA
- d. TAE
- e. None of the above

27. This figure suggests that -----

- a. Workplace events cause emotional reactions on the part of employees, which then influence workplace attitudes and behaviors.
- b. Employees react emotionally to things that happen to them at work, and this reaction influences their job performance and satisfaction.
- c. Work events trigger positive or negative moods
- d. All of the above
- e. A & B

28. In the previous model what is (are) the factor(s) affecting work events?

- a. Characteristics of the job
- b. Job demands
- c. Requirements fro emotional labour
- d. The work environment
- e. All of the above

29. What is (are) the moderating variable(s) influencing the relationship between work events and emotional reactions?

- a. Personality
- b. Moods
- c. Affect
- d. A & B
- e. B & C

30. The emotional reactions can be classified as -----

- a. High and low
- b. Good and bad
- c. Positive and negative
- d. Surface and deep
- e. Sad and happy

31. Emotions influence a number of variables, what are these variables?

- a. Job satisfaction
- b. Job performance
- c. Job demands
- d. A & B
- e. B & C

32. According to this model emotions provide valuable insights into how workplace hassles and uplifting events influence employee performance and satisfaction

- a. True
- b. False

33. According to this model employees and managers should ignore minor emotions or the events that cause them.

- a. True
- b. False

34. Which personality test taps four characteristics and classifies people into 1 of 16 personality types?

- a. MTBI
- b. MBTI
- c. MIBT
- d. BMTI
- e. None of the above

35. The big five model is "a personality assessment model that taps five basic dimensions".

- a. True
- b. False

36. Which dimension of the big five model describes someone who is sociable, gregarious, and assertive.

- a. Extraversion
- b. Agreeableness
- c. Conscientiousness
- d. Emotional stability
- e. Openness to experience

37. Which dimension of the big five model describes someone who is responsible, dependable, persistent and organised

- a. Extraversion
- b. Agreeableness
- c. Conscientiousness
- d. Emotional stability
- e. Openness to experience



Which of the following terms can be defined as "A process by which individuals organize and interpret their sensory impressions in order to give meaning to their environment"?

- a. Perception
- b. Personality
- c. Values
- d. Motives
- e. None of the above

39. How managers can use the OB to respond to the economic pressures?

- a. Minimise stress
- b. Cooperate employees in decision making
- c. Lay off employees
- d. Hire new employees
- e. A & B

40. How managers' jobs have changed in response to globalisation?

- a. Increased foreign assignments
- b. Working with people from different cultures
- c. Movement of jobs to countries with low cost labour
- d. Manage a workforce with very different needs and aspirations
- e. All of the above

41. What are the factors that influence perception?

- a. Factors in the perceiver
- b. Factors in the target
- c. Factors in the situation
- d. All of the above
- e. A & B

42. "Coping with temporariness" means

- a. Workers must continually update their knowledge and skills to perform new job requirements
- b. Organisations are fast and flexible to change
- c. Workforce diversity
- d. A & B
- e. B & C

43. Networked organizations allow people to communicate and work together even though they may be thousands of miles apart.

- a. True
- b. False

44. Which of the following is NOT true about the attribution theory?

- a. An attempt to determine whether an individual's behavior is internally or externally caused.
- b. It tries to explain the ways in which we judge people differently.
- c. It describes the tendency to draw a general impression about an individual on the basis of a single characteristic.
- d. A & B
- e. A & C

45. The three determination factors of the attribution theory are -----

- a. Distinctiveness, consensus, and consistency
- b. Distinctiveness, consensus, and flexibility
- c. Correctness, consensus, and flexibility
- d. Different, correctness, and consistency
- e. Different, correctness, and flexibility

46. Which determination factor refers to whether an individual displays different behaviors in different situations

- a. Distinctiveness
- b. Different
- c. Consensus
- d. Consistent
- e. Flexibility

47. The more consistent the behavior, the more we are inclined to attribute it to

- a. External causes
- b. Internal causes
- c. Neutral
- d. Both internal and external causes
- e. Low internal and external causes

48. Which of the following is NOT true about "Biographical characteristics"

- a. These are personal characteristics—such as age, gender, race, and length of tenure
- b. Objective characteristics
- c. These characteristics are representative of surface-level diversity.
- d. It includes values and moods
- e. Can be easily obtained from personnel records.

49. Internally caused behavior is what we imagine the situation forced the individual to do

- a. True
- b. False

Questions from 50 to 53 are on the following figure



50. This figure presents -----
- |                                       |                                |
|---------------------------------------|--------------------------------|
| a. David McClelland's theory of needs | d. Cognitive evaluation theory |
| b. Herzberg theory                    | e. None of the above           |
| c. Maslow's hierarchy of needs        |                                |
51. Which of these needs are classified as low-order needs?
- |  |                            |
|--|----------------------------|
| a. Physiological, safety, and social needs | d. Safety and social needs |
| b. Physiological needs only                | e. Internal needs          |
| c. Physiological and safety needs          |                            |
52. Which of these needs are classified as high-order needs?
- |   |   |
|---|---|
| a. Safety, social, and self-esteem                    | d. Self-esteem and self-actualisation         |
| b. Social and self-esteem                             | e. Social, self-esteem and self-actualisation |
| c. Safety, social, self-esteem and self-actualisation |   |
53. Which of the following is NOT true about self-actualisation?
- |  |   |
|--|---|
| a. It is the drive to become what a person is capable of becoming. | d. It can be satisfied through payments and salaries                                      |
| b. It is a high-order need   | e. Internal factors such as self-respect, autonomy, and achievement, and external factors |
| c. It includes achievement and growth                              |   |
54. The key elements of motivation are -----
- |  |  |
|--|--|
| a. Intensity, direction and persistence      | d. Discrimination, intensity and consistency |
| b. Intensity, consistency and direction      | e. Consensus, persistence and intensity      |
| c. Direction, discrimination and persistence |  |
55. Which theory of motivation states, "Achievement, power, and affiliation are three important needs that help explain motivation".
- |                                       |                                |
|---------------------------------------|--------------------------------|
| a. David McClelland's theory of needs | d. Cognitive evaluation theory |
| b. Herzberg theory                    | e. None of the above           |
| c. Maslow's hierarchy of needs        |                                |
56. The drive to excel, to achieve in relationship to a set of standards, and to strive to succeed refers to the need for -----
- |                  |                |
|------------------|----------------|
| a. Actualisation | d. Power       |
| b. Self-esteem   | e. Affiliation |
| c. Achievement   |                |
57. The desire for friendly and close interpersonal relationships refers to the need for -----
- |                  |                |
|------------------|----------------|
| a. Actualisation | d. Affiliation |
| b. Self-esteem   | e. Power       |
| c. Power         |                |

<p>التاريخ : الأربعاء 18 / 1 / 2017  الزمن : ثلاث ساعات  الدرجة : 85 درجة  الامتحان : الفصل الدراسي الثاني  2017/2016  اسم الطالب:</p>		<p>جامعة كفر الشيخ  كلية التجارة  الفرقة : الأولى - شعبة اللغة الانجليزية  المادة : سياسات مالية وقانون تجارى  الرقم الأكاديمي :</p>
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أجب عن الأسئلة التالية بالتوبيخ :

(55 درجة)

**القسم الأول : السياسات المالية**

**السؤال الأول :** وضح مدي صحة أو خطأ العبارات التالية مع ذكر السبب بكلمة واحدة فقط في حالة الخطأ.

1. تتعارض أهداف السياسة المالية أحياناً مع أهداف السياسة النقدية.
2. السياسة المالية في النظرية الكلاسيكية لا تؤمن بمبدأ التحيز المالي.
3. السياسة المالية في النظرية الكينزية لا تؤمن بمبدأ الحياد المالي.
4. من أهداف السياسة المالية خلق المزيد من فرص العمل.
5. يعتبر العجز في الموازنة العامة أحد فروض السياسة المالية في النظرية الكلاسيكية.
6. يعتبر التمويل بالفروض العامة من أهم الوسائل المالية في النظرية الكلاسيكية .
7. الفجوة التضخمية يتم علاجها بتخفيض الضرائب .
8. الفجوة الركودية يتم علاجها بتخفيض الإنفاق الحكومي العام.
9. تعتبر إجراءات السياسة المالية مرنة وسريعة مقارنة بالسياسة النقدية.
10. تعتبر السياسة المالية ذات تأثير فعال وسريع في الحد من التضخم.
11. للسياسة المالية تأثير محدود للغاية في تشجيع التوسع الاقتصادي.
12. للسياسة المالية أثر محدود على الناتج المحلي الإجمالي مقارنة بالسياسة النقدية.

**السؤال الثاني :** وضح المقصود بالمصطلحات التالية:

السياسة المالية التوسعية والانتكاشية (بالرسم البياني) - السياسة المالية المستدامة - السياسة المالية المنتخبة - سياسة التفضيل المالي - الكساد الاقتصادي.

(30 درجة)

**القسم الثاني : قانون تجارى**

- **السؤال الأول :** اشرح أهمية التفرقة بين الأعمال التجارية والأعمال المدنية من حيث الاختصاص القضائي (النوعى والمحلى ) والإثبات ؟.

- **السؤال الثاني :** اشرح بالتفصيل المناسب ممارسة الأعمال التجارية باسم الشخص ولحسابه كأحد شروط اكتساب صفة التاجر ؟.

(مع تمنياتنا بالتوفيق والنجاح)

