

سری سوال : یک ۱

زمان آزمون (دقیقه) : تستی : ۶۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

رشته تحصیلی / کد درس : حسابداری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی) ۱۲۱۴۱۰۷

- 1- Profitability means ability to earn enough ..... to attract and hold investment capital.
1. loss                                      2. debt                                      3. funds                                      4. income
- 2- Which of these business organizations is owned by one person?
1. sole proprietorship                                      2. corporation  
3. partnership                                      4. governance
- 3- Which of the following activities includes paying a return to the owners?
1. operating                                      2. financing                                      3. investing                                      4. assessing
- 4- Management accounting is the process of producing accounting information for the ..... use of a company's management.
1. editor                                      2. creditor                                      3. internal                                      4. external
- 5- Losses from fire is a(n) ..... transaction.
1. auditing                                      2. benefit                                      3. exchange                                      4. non-exchange
- 6- The information is communicated, through report, to ..... makers.
1. decided                                      2. decides                                      3. decision                                      4. decide
- 7- The two sides of the accounting equation must always be equal or in ..... .
1. balance                                      2. credit                                      3. debit                                      4. zero
- 8- Which of the following choices is physical thing of asset?
1. wages expense                                      2. building and land  
3. trademark                                      4. copyright
- 9- Which of the following equations is correct?
1. owner's equity = assets - liabilities                                      2. liabilities = owner's equity + assets  
3. assets = liabilities - owner's equity                                      4. owner's equity = assets + liabilities
- 10- GAAP arises from wide agreement on the theory and practice of ..... at a particular time.
1. management                                      2. accounting                                      3. auditing                                      4. taxes
- 11- ..... means that he or she is impartial and intellectually honest.
1. Debit                                      2. Individual                                      3. Objectivity                                      4. Independence
- 12- The capital account represents the ..... interest in the assets of the company.
1. government's                                      2. people's                                      3. banker's                                      4. owner's

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13- Which of the following is considered as asset account?

- |                     |              |
|---------------------|--------------|
| 1. mortgage payable | 2. equipment |
| 3. revenue          | 4. capital   |

14- Increases in owner's equity that result from operating a business is called .....

- |             |             |                |           |
|-------------|-------------|----------------|-----------|
| 1. expenses | 2. revenues | 3. liabilities | 4. losses |
|-------------|-------------|----------------|-----------|

15- The accountant must decide how the components of the transaction should be categorized.

'Categorized' means..... .

- |            |              |               |              |
|------------|--------------|---------------|--------------|
| 1. refused | 2. forgotten | 3. classified | 4. destroyed |
|------------|--------------|---------------|--------------|

16- The transaction is recorded when title to the desk passes from the supplier to the purchaser.

'Purchaser' means..... .

- |          |           |           |             |
|----------|-----------|-----------|-------------|
| 1. buyer | 2. seller | 3. dealer | 4. producer |
|----------|-----------|-----------|-------------|

17- The first systematic description of ..... bookkeeping appeared in 1494.

- |                 |              |              |             |
|-----------------|--------------|--------------|-------------|
| 1. double-entry | 2. any-entry | 3. one-entry | 4. no-entry |
|-----------------|--------------|--------------|-------------|

18- The place where transactions first enter the accounting records is called .....

- |                    |                   |
|--------------------|-------------------|
| 1. source document | 2. normal balance |
| 3. valuation       | 4. journal        |

19- Which of the following accounts is called permanent account?

- |            |            |              |               |
|------------|------------|--------------|---------------|
| 1. expense | 2. revenue | 3. liability | 4. withdrawal |
|------------|------------|--------------|---------------|

20- Expenses that have been incurred but are not recognized in the accounts are called ..... expenses .

- |             |            |           |           |
|-------------|------------|-----------|-----------|
| 1. carrying | 2. accrued | 3. adjust | 4. contra |
|-------------|------------|-----------|-----------|

21- Expenses paid in advance that have not yet expired are called ..... expenses.

- |        |           |            |            |
|--------|-----------|------------|------------|
| 1. net | 2. contra | 3. prepaid | 4. accrual |
|--------|-----------|------------|------------|

22- Revenue recognition is called in accrual accounting, the process of determining when a ..... takes place.

- |         |         |            |             |
|---------|---------|------------|-------------|
| 1. sale | 2. loss | 3. expense | 4. purchase |
|---------|---------|------------|-------------|

23- Which of the following accounts is 'current liability'?

- |                     |                     |
|---------------------|---------------------|
| 1. capital          | 2. trademark        |
| 3. notes receivable | 4. accounts payable |

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24-Sometimes the property, plant, and equipment are called ..... assets.

1. intangible                      2. current                      3. fixed                      4. other

25- Persian Golf Company's management also tells how it meets this responsibility. 'responsibility' means .....

1. مسئولیت                      2. پذیرش                      3. ارتباط                      4. اختلال

26-The preparation of adjusting entries is summarized in the following table. 'adjusting' means .....

1. تعهدی                      2. اصلاحی                      3. نامشهود                      4. استهلاکی

27-In the ledger, locate the debit account named in the journal entry. 'ledger' means .....

1. دفتر اختصاصی                      2. دفتر روزنامه                      3. دفتر بدهی                      4. دفتر کل

28-When expenses exceed revenue; the difference is called net loss. 'revenue' means .....

1. زیان                      2. درآمد                      3. هزینه                      4. قرض

29-This wording emphasizes the fact that accounting and auditing are not exact sciences. 'auditing' means .....

1. مالی                      2. حرفه ای                      3. حسابداری                      4. حسابرسی

30-All businesses have goals and engage in similar activities. 'goals' means .....

1. گلهای                      2. هدفها                      3. تغییرات                      4. اصلاحات