



سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۱۲۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

عنوان درس: زبان تخصصی ۱

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

1-Liquidity means having enough ..... on hand to pay debts when they are due.

1. loss                                  2. debt                                  3. funds                                  4. income

2-Which of the following choices is “non-exchange” transaction?

1. payment                                  2. purchase                                  3. investment                                  4. losses from fire

3-Accounting is a link between business activities and ..... makers.

1. record                                  2. service                                  3. develop                                  4. decision

4-Which of the following activities includes repaying creditors?

1. financing                                  2. operating                                  3. investing                                  4. meaning

5-Which of the following choices must have at least one partner’s unlimited liability?

1. partnership                                  2. corporation  
3. governance                                  4. sole proprietorship

6-The accounting information system is the ..... subsystem.

1. more important                                  2. most important                                  3. less important                                  4. least important

7- Which of the following choices is a monetary item?

1. accounts receivable                                  2. equipment  
3. building                                  4. land

8-When revenues ..... expenses, the difference is called net income.

1. decreed                                  2. reduce                                  3. exceed                                  4. equal

9-One important attribute of CPAs is ..... .

1. changes                                  2. dependence                                  3. importance                                  4. independence

10-Which of the following choices does not use a withdrawals account?

1. partnership                                  2. corporation  
3. trail balance                                  4. sole proprietorship

11-Classification refers to the categorizing of transactions according to a system of ..... .

1. examples                                  2. amounts                                  3. accounts                                  4. posts



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12-The three issues that underlie almost every major decision in financial accounting are: recognition,....., and classification.

1. organization                      2. valuation                      3. specification                      4. generalization

13-Journal is a chronological record of all transactions and is also called book of original ..... .

1. account                      2. patent                      3. entry                      4. chart

14-Valuation is perhaps the most controversial issue in accounting. 'Issue' means..... .

1. time                      2. paper                      3. matter                      4. mistake

15-Another term for claims is equities. 'Term' means ..... .

1. course                      2. world                      3. verb                      4. word

16-Which of the following statements shows the changes in the owner's capital account?

1. owner's equity statement                      2. income statement  
3. balance sheet                      4. cash flows

17-Nominal accounts start each accounting period with ..... balances.

1. real                      2. zero                      3. debit                      4. unusual

18-The promise to pay is recorded in either accounts receivable or..... .

1. cash                      2. capital  
3. net income                      4. notes receivable

19-The first method of ..... accounting is the recognition of revenues when earned and expenses when incurred.

1. accrual                      2. cash basis                      3. allowance                      4. accumulated

20-Which of the following accounts is permanent account?

1. expense                      2. revenue                      3. withdrawal                      4. owner's capital

21-.....revenues are revenues for which a service has been performed or goods delivered but for which no entry has been recorded.

1. Depreciation                      2. Matching                      3. Accrued                      4. Contra



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22- Contributed capital reflects the ..... investment in a corporation.

1. bankers'                      2. managers'                      3. accountants'                      4. stockholders'

23- Liabilities are divided into two categories: ..... liabilities and long-term liabilities.

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

24- The single-step form of income statement has the advantage of ..... .

1. datelines                      2. simplicity                      3. hardness                      4. liquidities

25- Which of the following accounts is considered 'current asset'?

1. capital                                      2. trademark  
3. office supplies                                      4. mortgage payable

26- Managers and employees who conduct the activities of the business need information. 'Conduct' means .....

1. reject                                      2. object                                      3. delete                                      4. do

27- A trial balance is used to check that the debit and credit balances in the ledger are ..... .

1. zero                                      2. equal                                      3. gross                                      4. net loss

28- Honesty, candidness and the subordination of personal gain to service and the public trust means integrity. 'integrity' means .....

1. درستکاری                                      2. گمراهی                                      3. ناویژه                                      4. تقلب

29- Past depreciation is recorded in the Accumulated Depreciation accounts. 'depreciation' means .....

1. اوراق قرضه                                      2. استهلاك                                      3. کاهش                                      4. معوق

30- The accountant solves this problem by applying the matching rule. 'matching rule' means .....

1. اصل تطابق                                      2. برداشت مالک                                      3. تاریخ سررسید                                      4. اصل بهای تمام شده

31- The general ledger is used to update each account. 'general ledger' means .....

1. دفتر روزنامه خصوصی                                      2. دفتر روزنامه عمومی  
3. مجله حسابداری                                      4. دفتر کل



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32-The annual report of companies may refer to cash and cash equivalents. 'annual' means ..... .

1. عمومی                      2. تعدیلی                      3. سالانه                      4. ماهانه

33-Every system must define what it measures, and accounting is no exception. 'measures' means ..... .

1. اندازه گیری می کند                      2. حسابرسی می کند                      3. مطابقت می دهد                      4. تغییر می دهد

34-The accountant must exercise due care in all activities. 'due care' means ..... .

1. حسابرسی پایان سال                      2. ثبات رویه                      3. مراقبت حین انجام کار                      4. بدهی احتمالی

35-All accounting systems, no matter how sophisticated, are based on the principle of duality. 'principle' means ..... .

1. تغییرات                      2. جریان                      3. سنجش                      4. اصل