

سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۷۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی ۱

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

- 1-The unit a business uses depends on the country in which the business resides.
1. corporate 2. matching 3. monetary 4. corporation
- 2-“Paying taxes to the government” is a(n)..... activity.
1. internal 2. investing 3. financing 4. operating
- 3-All these questions deal basic assumptions and generally accepted accounting principles.
1. in 2. of 3. out 4. with
- 4-..... measures business activities by recording data about them for future use.
1. Accounting 2. Investing 3. Auditing 4. Banking
- 5-The ownership of..... is represented by shares of stock.
1. store 2. partnership
3. corporation 4. sole proprietorship
- 6-Which of these choices decreases the owner’s equity?
1. asset 2. expense 3. capital 4. revenue
- 7- Which of the following assets is nonphysical?
1. land 2. patent 3. equipment 4. goods held
- 8-The other name of owner’s equity isequity.
1. withdrawal 2. nominal 3. integrity 4. residual
- 9-The amount in the account on the balance sheet comes from the balance on the statement of owner’s equity.
1. ending 2. average 3. zero 4. unlimited
- 10-..... means avoiding all relationships that impair or even appear to impair the account’s objectivity.
1. Integrity 2. Independence 3. Costing 4. Responsibility
- 11-..... theory and practice are part and parcel of the study of accounting.
1. Both 2. None 3. Neither 4. Although
- 12-GAAP’s state that the appropriate value to assign to all business transactions is the
1. sale price 2. market value
3. historical cost 4. financial expense

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13- In practice, the withdrawals account often goes by other names, among them personal and

1. expense 2. operating 3. drawing 4. corporate

14- Which of the following accounts is Assets?

1. capital 2. prepaid rent
3. wages expense 4. mortgage payable

15- Increases in owner's equity areto owner's equity account.

1. equal 2. debited 3. abnormal 4. credited

16- Periodically, accounts prepare a(n) to confirm that the accounts are still in balance after the recording and posting of transactions.

1. cash flow 2. balance sheet
3. income statement 4. trial balance

17- Which of the following accounts is reported on the income statement?

1. capital 2. net income 3. equipment 4. notes payable

18- Which of these accounts is nominal accounts?

1. asset 2. capital 3. expense 4. liability

19- Adjusting entries never involve the account.

1. cash 2. supplies 3. prepaid rent 4. wages expense

20- The postponement of the recognition of an expense already paid or incurred or of a revenue already received is called..... .

1. deferral 2. net loss 3. cash basis 4. contra account

21- The property, plant and equipment may also be called assets.

1. other 2. current 3. depreciation 4. tangible

22- Debts that fall due more than one year in the future are called

1. current liabilities 2. long-term liabilities
3. current assets 4. short-term liabilities

23- Short-term investments are categorized in accounts.

1. owner's equity 2. current liabilities
3. current assets 4. intangible assets

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24-The due date of a promissory note is called.....date.

1. maturity 2. interest 3. expense 4. factoring

25-The debt to equity ratio does not fit neatly into.....the liquidity or the profitability category.

1. nor 2. both 3. either 4. neither

26-As debts, liabilities are claims recognized by law. "Claims" means

1. بستانکار 2. مطالبات 3. مازاد 4. سرمایه ها

27-The T account is a simple, direct means of recording transactions. "Transactions" means

1. ترازها 2. هزینه ها 3. رویدادها 4. معاملات

28- Accrual accounting consists of all the techniques developed by accountants to apply the matching rule. "Accrual" means

1. تعهدی 2. نقدی 3. تطابق 4. بها یابی

29-Both the profit margin and the asset turn over ratios have some limitations. "Profit margin" means

1. سود ناخالص 2. حاشیه سود 3. فروش ناخالص 4. حاشیه ناخالص

30-Incentives for fraudulent financial reporting exist to some extent in every company. "Financial reporting" means

1. سود مالی 2. دستور گزارشگری 3. حسابرسی مالی 4. گزارشگری مالی