1-:4-

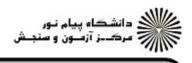
كارشناسي



<b>سری سوال:</b> یک ۱	ن (دقیقه): تستی : ۷۰٪ تشریحی: ۰	: ٠ زمان آزمور	تعداد سوالات: تستى : 30٪ تشريحي		
			عنـــوان درس: زبان تخصصی ۱		
	17141.4(	ری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی	<b>رشته تحصیلی/کد درس:</b> حسابدا		
1-The unit a business	uses depends on the cou	ntry in which the business	resides.		
1. corporate	<sup>2.</sup> matching	<sup>3.</sup> monetary	4. corporation		
2-"Paying taxes to the gove	ernment" is a(n) acti	vity.			
1. internal	2. investing	3. financing	4. operating		
3-All these questions deal	basic assumptions and	d generally accepted accou	unting principles.		
1. in	<sup>2.</sup> of	<sup>3.</sup> out	<sup>4.</sup> with		
4 measures business a	activities by recording dat	a about them for future u	se.		
1. Accounting	2. Investing	3. Auditing	4. Banking		
5-The ownership of is represented by shares of stock.					
1. store		<sup>2.</sup> partnership			
3. corporation		4. sole proprietorship			
6-Which of these choices do	ecreases the owner's equ	ity?			
1. asset	<sup>2.</sup> expense	<sup>3.</sup> capital	<sup>4.</sup> revenue		
7- Which of the following a	ssets is nonphysical?				
<sup>1.</sup> land	<sup>2.</sup> patent	<sup>3.</sup> equipment	4. goods held		
8-The other name of owner	r's equity isequity.				
1. withdrawal	<sup>2.</sup> nominal	3. integrity	<sup>4.</sup> residual		
9-The amount in the account of owner's equity.	nt on the balance sheet co	omes from the balan	ce on the statement		
1. ending	<sup>2.</sup> average	3. zero	<sup>4.</sup> unlimited		
10 means avoiding all r objectivity.	elationships that impair o	or even appear to impair t	he account's		
1. Integrity	2. Independence	3. Costing	4. Responsibility		
11 theory and praction	ce are part and parcel of t	the study of accounting.			
1. Both	2. None	3. Neither	<sup>4.</sup> Although		
12-GAAP's state that the app	propriate value to assign	to all business transaction	s is the		
1. sale price		<sup>2.</sup> market value			
3. historical cost		4. financial expense			

1 -: 4 -

## كارشناسي

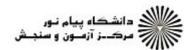


<b>سرى سوال:</b> يک ۱	ن (دقیقه): تستی: ۷۰٪ تشریحی: ۰	٠ زمان آزمور	تعداد سوالات: تستى : 30٪ تشريحى:		
			عنـــوان درس: زبان تخصصی ۱		
	۱۲۱۴۱۰۷( ر	ی ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشر	رشته تحصیلی/کد درس: حسابداره		
13-In practice, the withdrawals account often goes by other names, among them personal and					
1. expense	<sup>2.</sup> operating	3. drawing	4. corporate		
14-Which of the following ac	ccounts is Assets?				
<sup>1.</sup> capital		2. prepaid rent			
3. wages expense		4. mortgage payable			
15-Increases in owner's equity areto owner's equity account.					
<sup>1.</sup> equal	2. debited	3. abnormal	<sup>4.</sup> 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		<sup>4.</sup> trial balance			
17-Which of the following accounts is reported on the income statement?					
<sup>1.</sup> capital	2. net income	3. equipment	4. notes payable		
18-Which of these accounts	is nominal accounts?				
1. asset	<sup>2.</sup> capital	3. expense	<sup>4.</sup> liability		
19-Adjusting entries never involve the account.					
<sup>1.</sup> 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	<sup>2.</sup> current	3. depreciation	4. tangible		
22-Debts that fall due more	than one year in the futu	re are called			
1. current liabilities		2. long-term liabilities			
3. current assets		4. short-term liabilities	S		
23-Short-term investments are categorized in accounts.					
1. owner's equity		2. current liabilities			
3. current assets		4. intangible assets			



1+:4+

كارشناسي



ی ۱۲۱۴۱۰۷	اری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخش	<b>نــــوان درس:</b> زبان تخصصی ۱ <b>شته تحصیلی/کد درس:</b> حسابد
sory note is calledda	te.	
2. interest	3. expense	4. factoring
oes not fit neatly into	the liquidity or the profit.	ability category.
2. both	3. either	<sup>4.</sup> neither
nims recognized by law. "C	Claims" means	
<sup>2.</sup> مطالبات	3. مازاد	سرمایه ها <sup>.4</sup>
direct means of recording	g <u>transactions</u> . "Transactions	ons" means
<sup>2.</sup> هزينه ها	رویدادها <sup>3.</sup>	معاملات <sup>.4</sup>
sts of all the techniques de	eveloped by accountants t	o apply the matching
2. نقدى	<sup>3.</sup> تطابق	بها یابی <sup>.4</sup>
d the asset turn over ratio	os have some limitations.	"Profit margin" means
حاشیه سود 2.	فروش ناخالص <sup>3.</sup>	حاشيه ناخالص <sup>4.</sup>
financial reporting exist to	some extent in every co	mpany. "Financial
دستورگزارشگری <sup>2.</sup>	حسابرسی مالی <sup>3.</sup>	گزارشگری مالی <sup>4.</sup>
	sory note is calledda  2. interest  oes not fit neatly into  2. both  ims recognized by law. "C  2. direct means of recording  2. acjuite all the techniques de   2. نقدى  d the asset turn over ration  all the acjuite all	sory note is calleddate.  2. interest  3. expense oes not fit neatly intothe liquidity or the profit  2. both  3. either  ims recognized by law. "Claims" means  2. مطالبات  direct means of recording transactions. "Transaction accurate accur