

نام درس: زبان تخصصی (۱)

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۲۱۴۰۲۰

تعداد سؤالات: نسی ۲۵ تکمیلی -- تشریحی ۴

زمان امتحان: تستی و تکمیلی ۳۰ دقیقه تشریحی ۲۵ دقیقه

تعداد کل صفحات: ۷

\* استفاده از فرهنگ لغات مجاز نیست.

بهترین جواب را انتخاب کنید.

A) Choose the best answer.

- Which of the following is **Not** a step in accounting definition?
  - Measures
  - Verification
  - Processes
  - Communication
- Which of the following statements about users of accounting information is incorrect?
  - Management is considered an internal users with direct financial interest
  - Customers are considered internal users with direct financial interest
  - Tax authorities are considered external users with indirect financial interest
  - Present creditors are considered external users with direct financial interest
- Accounting concepts and techniques change because ...
  - Accounting thought is changing
  - The environment in which the accounting operates changes
  - The authoritative bodies release new standards
  - None of the above
- The process of applying financial information to outsiders by business enterprises is called.....
  - Management accounting
  - Public accounting
  - Cost accounting
  - Financial accounting

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5. Which of the items mentioned below show the sources and the amounts of cash obtained and used by the enterprise during the period?
- Operating activities
  - Investing activities
  - Financing activities
  - All of above
6. Which of the following shows the results of operations of a business enterprise?
- Balance sheet
  - Income statement
  - Owner's equity statement
  - All of the above
7. Which of the following statements shows the financial position of a business enterprise?
- Balance sheet
  - Income statement
  - Owner's equity statement
  - Cash flows statement
8. The financial statement that reports assets, liabilities and owner's equity is the.....
- Balance sheet
  - Income statement
  - Owner's equity statement
  - Cash flows statement

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9. As of December 31, 2000, Persian Realty Co. has assets of \$3.500 and owner's equity of \$2.000. What are the liabilities for Persian Realty Co. as of December 31, 2000?
- \$1.500
  - \$1.000
  - \$2.500
  - \$2.000
10. Generally accepted accounting principles have been developed to provide .....
- Managerial accounting
  - Governmental accounting
  - Financial accounting and reporting
  - Statements of rules
11. Which of the following events would be recognized and entered in the accounting records of Homa Company?
- Jan. 10 Homa Company places an order for office supplies.
  - Feb. 15 Homa Company receives the office supplies.
  - Feb. 17 Homa Company receives a bill for them.
  - Mar. 1 Homa pays for the office supplies.
12. Which of the following accounts is a revenue?
- Accounts Receivable
  - Withdrawals
  - Unearned Revenue
  - Fees Earned

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13. Which of the following accounts is an intangible asset?

- a) Delivery Trucks
- b) Prepaid Insurance
- c) Trademark
- d) Interest Payable

14. Which of the following accounts is Not on the income statement?

- a) Sales Returns and Allowances
- b) Depreciation Expense
- c) Investment Income
- d) Withdrawals

15. Which of the following actions below related to managing cash is Not need during next month?

- a) Selling accounts receivable to a factor
- b) Borrowing funds for short-term needs during slow periods
- c) Conducting thorough checks of new customers' ability to pay
- d) Investing cash that is not currently needed for operations

16. which item listed below is associated with allocating the cost of inventories in accordance with the matching rule?

- a) Calculating the average number of days' inventory on hand
- b) Ordering a supply of inventory to satisfy customer needs.
- c) Calculating the income tax effect of an inventory method
- d) Deciding the price to place on ending inventory

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17. which of the following actions is primarily related to financing of long-term assets.

- a) Deciding between common stock and long-term notes for the raising of funds
- b) Determining how long an asset will benefit the company
- c) Deciding which one of depreciation methods to use
- d) Determining how much an asset will sell when it is no longer useful to the company

18. Which of the following assumes that expenses can be assigned to the accounting period in which they are used to produce revenues

- a) periodicity
- b) going concern
- c) matching rule revenue
- d) recognition

19. Which of the following assumes that a business will last indefinitely?

- a) materiality
- b) comparability
- c) going concern
- d) conservatism

20. Which of the following assumes that revenues are earned at a point in time

- a) cost-benefit
- b) continuity
- c) recognition
- d) disclosure

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21. Which of the following assumes that net income measured for a short period of time, such as one quarter, is a useful measure ?
- cost-benefit
  - continuity
  - periodicity
  - disclosure
22. Which of the following refers to a situation when management provides detailed information about the company's long-term debt in the notes to the financial statements?
- comparability
  - continuity
  - materiality
  - full disclosure
23. Which of the following refers to a situation when a company does not account separately for discounts received because the total amount of the discounts is small?
- comparability
  - materiality
  - consistency
  - conservatism
24. Which of the following refers to a situation when management eliminates a weekly report on property, plant, and equipment acquisitions because no one finds it useful?
- cost-benefit
  - historical cost
  - recognition
  - money measure

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25. Which of the following refers to the time when several accounting methods are acceptable, management chooses a single method and follows that method from year to year.

- b) consistency
- c) comparability
- d) periodicity
- e) going concern

ترجمه کنید.

**B) Translate the following passages in to farsi.**

- 1) Accounting is an information system that measures, processes, and communicates information about an identifiable entity for the purpose of making economic decisions.
- 2) Financial position is the economic resources that belong to a company and the claims against those resources.
- 3) In the double entry system, each transaction must be recorded with at least one debit and one credit so that the total dollar amount of the debits equals the total dollar amount of the credits.
- 4) Net income is the net increase in owner's equity that results from the operations of a company. Net income equals revenues minus expenses, unless expenses exceed revenues, in which case a net loss results.