

سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۹۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

عنوان درس: زبان تخصصی ۱

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

1- There are three basic forms of business organizations: sole proprietorships,....., and corporations.

1. Factories 2. stores 3. warehouses 4. partnerships

2- 'All business transactions are recorded in terms of money.' This concept refers to.....

1. Separate entity 2. duration of life
3. money measure 4. risk of ownership

3- Which of the following choices is asset?

1. tax 2. land 3. service 4. loan payable

4- Which of the financial statements are the inflows and outflows of cash into and out of business?

1. balance sheet 2. insurance fee
3. owner's equity 4. statement of cash flows

5- The purpose ofis to ascertain that the financial statements have been prepared in accordance with GAAP.

1. auditing 2. accounting 3. bookkeeping 4. developing

6- The revenues.....the owner's equity.

1. fall 2. increase 3. decrease 4. reduce

7- "Assets = Liabilities + Owner's Equity" is a(n).....

1. accounting fall 2. accounting reduction
3. accounting equation 4. saving account

8- All business entities have some goals and engagesimilar activities.

1. in 2. of 3. off 4. from

9- Liquidity means having enough.....in hand to pay debts when they are due.

1. credit 2. funds 3. prices 4. liabilities

10- Which of the following choices is used to record the details of a transaction?

1. general ledger 2. general journal
3. cash flows 4. trial balance

11- The process of recording transactions is called.....

1. shifting 2. posting 3. analyzing 4. journalizing

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12- Which of the following choices is 'liability'?

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

13- The backbone of accounting issystem.

- | | | | |
|------------|-------------|-------------|-----------------|
| 1. one-way | 2. no-entry | 3. rejected | 4. double-entry |
|------------|-------------|-------------|-----------------|

14- A business is an economic unit that aims to sell goods and services to customers at prices that will provide an adequate

- | | | | |
|---------|-----------|---------|------------|
| 1. data | 2. return | 3. cost | 4. expense |
|---------|-----------|---------|------------|

15- Bookkeeping is the mechanical and repetitive process of.....financial transactions.

- | | | | |
|-------------|--------------|-------------|-------------|
| 1. refusing | 2. recording | 3. deleting | 4. avoiding |
|-------------|--------------|-------------|-------------|

16- A corporation is a business unit that is legallyits owners (stockholders).

- | | |
|---------------|------------------|
| 1. similar to | 2. connected to |
| 3. same as | 4. separate from |

17- A sole proprietorship is a business owned by.....person.

- | | | | |
|-------|--------|--------|---------|
| 1. no | 2. one | 3. two | 4. many |
|-------|--------|--------|---------|

18- Liabilities are present obligations of a business to pay cash, transfer assets, or provide services to other entities.....

- | | |
|------------------|----------------|
| 1. now | 2. never |
| 3. in the future | 4. in the past |

19- The income statementthe revenue earned and expenses incurred by a business over a period of time.

- | | | | |
|---------------|--------------|------------|-------------|
| 1. summarizes | 2. surprises | 3. changes | 4. excludes |
|---------------|--------------|------------|-------------|

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

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

21- Suppose, for instance, that a company orders, receives and pays for an office desk. 'For instance' means.....

- | | |
|----------------|-----------------------|
| 1. although | 2. in spite of |
| 3. for example | 4. for the time being |

22- The recognition issue is not always solved.....

- | | | | |
|---------|---------|-----------|-----------|
| 1. ease | 2. easy | 3. easier | 4. easily |
|---------|---------|-----------|-----------|

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23- In manual accounting system, each account is kept on a separate page or card. 'Manual' means doing..... .

1. by hand 2. automatic 3. digital 4. electronic

24- An invoice, check, receipt, or other document that support a transaction is called a..... .

1. ledger 2. journal
3. source document 4. trial document

25- Expenses are decreases in owner's equity resulting from the costs of selling goods or performing other activities. 'Performing' means..... .

1. doing 2. stopping 3. changing 4. understanding

26- Corporations do not use a.....account.

1. cash 2. withdrawal
3. notes receivable 4. office expenses

27- Suppose in a company, land is \$ 10, cash is \$ 25, and accounts receivable is \$ 15, the capital of this company is..... .

1. \$ 35 2. \$ 25 3. \$ 40 4. \$ 50

28- When expenses exceed revenues, a.....occurs.

1. net loss 2. net profit 3. net price 4. net income

29- In addition to be relevant, accounting information must have..... .

1. lies 2. inability 3. reliability 4. disability

30- Patents, copyrights, franchises, and trademarks, are examples of.....assets.

1. tangible 2. intangible
3. physical 4. chemical

31- The process of determining when a sale takes place is called revenue recognition. 'Revenue recognition' means..... .

1. قابلیت اتکاء 2. شناسایی درآمد 3. مخارج جاری 4. مربوط بودن درآمد

32- Adjusting entries have at least one balance sheet account entry. Adjusting entries means:..... .

1. ارقام تعهدی 2. ثبت های ذخیره 3. ارقام معوق 4. ثبت های اصلاحی

33- They are general purpose because they serve a wide audience. 'Serve' means..... .

1. اصلاح کردن 2. ذخیره کردن 3. تغییر دادن 4. خدمت کردن

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34- Understandability depends on both the accountant and the decision maker.

1. ارزشیابی 2. قابلیت فهم 3. سودمندی 4. قابلیت اتکاء

35- A characteristic that increase the usefulness of accounting information is comparability.

Comparability means..... .

1. ثبات ارزش 2. قابلیت فهم 3. قابلیت مقایسه 4. ثبات رویه

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سؤال	الف	ب	ج	د	باسخ صحيح	وضعيت كليل
١			X		ج	عادي
٢	X				الف	عادي
٣			X		ج	عادي
٤			X		ج	عادي
٥				X	د	عادي
٦			X		ج	عادي
٧		X			ج	عادي
٨			X		ج	عادي
٩		X			ج	عادي
١٠	X				الف	عادي
١١				X	د	عادي
١٢			X		ج	عادي
١٣				X	د	عادي
١٤	X				الف	عادي
١٥	X				الف	عادي
١٦				X	د	عادي
١٧	X				الف	عادي
١٨				X	د	عادي
١٩	X				الف	عادي
٢٠		X			ب	عادي
٢١	X				الف	عادي
٢٢		X			ج	عادي
٢٣			X		ج	عادي
٢٤			X		ج	عادي
٢٥				X	د	عادي
٢٦		X			ب	عادي
٢٧		X			ب	عادي
٢٨		X			ب	عادي
٢٩	X				الف	عادي
٣٠				X	د	عادي
٣١	X				الف	عادي
٣٢		X			ب	عادي
٣٣			X		ج	عادي
٣٤		X			ب	عادي
٣٥	X				الف	عادي
٣٦	X				الف	عادي
٣٧		X			ج	عادي
٣٨		X			ب	عادي
٣٩				X	د	عادي
٤٠		X			د	عادي