



سری سوال : یک ۱

زمان آزمون (دقیقه): تستی : ۸۵ تشریحی : ۰

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

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

1- In which form of business organization, the owners do not control the operations directly, instead, they elect a board of directors?

- |                |                        |
|----------------|------------------------|
| 1. profit      | 2. partnership         |
| 3. corporation | 4. sole proprietorship |

2- In accounting terminology, economic resources are called.....

- |           |              |                |                   |
|-----------|--------------|----------------|-------------------|
| 1. assets | 2. creditors | 3. liabilities | 4. owner's equity |
|-----------|--------------|----------------|-------------------|

3- A transaction can be a(n).....of value between two or more independent parties.

- |              |             |            |             |
|--------------|-------------|------------|-------------|
| 1. rejection | 2. deletion | 3. failure | 4. exchange |
|--------------|-------------|------------|-------------|

4- Which of the following transactions decreases the owner's equity?

- |          |            |            |              |
|----------|------------|------------|--------------|
| 1. asset | 2. revenue | 3. expense | 4. liability |
|----------|------------|------------|--------------|

5- The investments and withdrawals by owner come from the.....

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

6- Creditors have rights over owners and must be paid.....before the owners receive anything.

- |            |            |           |             |
|------------|------------|-----------|-------------|
| 1. nothing | 2. in full | 3. a part | 4. a little |
|------------|------------|-----------|-------------|

7- The.....focuses on a company's profitability's goal.

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

8- The assets that the owner takes out of business are called.....

- |                   |                        |
|-------------------|------------------------|
| 1. liabilities    | 2. investments         |
| 3. owner's equity | 4. owner's withdrawals |

9- The accountant must decide how the components of the transaction should be categorized.

'Categorized' means.....

- |              |            |               |              |
|--------------|------------|---------------|--------------|
| 1. forgotten | 2. refused | 3. classified | 4. destroyed |
|--------------|------------|---------------|--------------|

10- Increases in assets are.....to asset account.

- |            |            |             |            |
|------------|------------|-------------|------------|
| 1. debited | 2. deleted | 3. rejected | 4. refused |
|------------|------------|-------------|------------|

11- Which of the following accounts is a liability account?

- |                     |                    |
|---------------------|--------------------|
| 1. cash             | 2. capital         |
| 3. accounts payable | 4. fees receivable |



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12-The simplest form of an account that is used to analyze transactions is called..... .

1. trial balance                      2. T account                      3. posting                      4. normal balance

13- Prepaid expenses or plant assets are recorded as assets when they are acquired. 'Pre-' in the word "prepaid" means..... .

1. not                      2. before                      3. after                      4. again

14-The.....accounts start each accounting period with zero balances and then accumulate the specific revenues and expenses of that period.

1. real                      2. rare                      3. nominal                      4. permanent

15-When revenues exceed expenses, a net.....occurs.

1. loss                      2. asset                      3. revenue                      4. income

16-The difficulty associated with not knowing how long a business entity will survive is called..... .

1. accrual                      2. adjusting  
3. continuity issue                      4. matching rule

17-Which of the following accounts is a current asset?

1. cash                      2. building                      3. trademark                      4. notes payable

18-There are two common forms of condensed income statement: the.....form and the single-step form.

1. direct                      2. current                      3. multi-step                      4. indirect-step

19-Which of the following accounts is the intangible asset?

1. cash                      2. building  
3. trademark                      4. accounts payable

20-The process of determining when a sale takes place is called revenue..... .

1. matching                      2. recognition                      3. adjusting                      4. depreciation

21-.....is a comparison of the total of debit and credit balances in the ledger to check that they are equal.

1. Posting                      2. Trial balance                      3. Normal balance                      4. Journalizing

22-Which of the following parts shows the results of operations of a business enterprise?

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



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23-An independent CPA makes an audit, which is an examination of a company's financial statements . 'Examination' means..... .

1. تداخل                      2. تغییر                      3. بررسی                      4. نتیجه

24-As a member of a profession, accountants have a responsibility , not only to their employers but to society as a whole. 'Responsibility' means..... .

1. تهاجم                      2. شایستگی                      3. وجدان                      4. مسئولیت

25- People may work on the campaign several hours a day. Value is added to the plan as the employees develop it. 'Employees' means..... .

1. شاغلین                      2. کارگران                      3. کارفرمایان                      4. کارمندان

26-The relationship of these accounts to each other and to the basic financial statements are shown here. 'Relationship' means..... .

1. بی نظمی                      2. جدائی                      3. جدائی                      4. رابطه

27-It is precisely correct from an accounting point of view. 'Point of view' means..... .

1. نقطه نظر                      2. نظر کلی                      3. نظر اجمالی                      4. نکته مهم

28-Another example has to do with the value of assets on the balance sheet. 'Value of assets' means..... .

1. ارزش اطلاعات                      2. دارائی با ارزش                      3. ارزش معاملات                      4. ارزش دارائی ها

29-Some countries have a highly developed exchange economy. 'Highly developed' means..... .

1. بسیار توسعه یافته                      2. در حال توسعه                      3. توسعه نیافته                      4. کم توسعه یافته

30-The decision maker must judge what information to use and how to use it. 'Judge' means..... .

1. متهم کردن                      2. قضاوت کردن                      3. بازاریابی کردن                      4. حسابرسی کردن