



سری سوال : یک ۱

زمان آزمون (دقیقه): تستی : ۱۲۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۵ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

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

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

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

13-Journal is a chronological record of all transactions and is also called book of original

1. account 2. patent 3. entry 4. chart

14-Valuation is perhaps the most controversial issue in accounting. 'Issue' means..... .

1. time 2. paper 3. matter 4. mistake

15-Another term for claims is equities. 'Term' means

1. course 2. world 3. verb 4. word

16-Which of the following statements shows the changes in the owner's capital account?

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

17-Nominal accounts start each accounting period with balances.

1. real 2. zero 3. debit 4. unusual

18-The promise to pay is recorded in either accounts receivable or..... .

1. cash 2. capital
3. net income 4. notes receivable

19-The first method of accounting is the recognition of revenues when earned and expenses when incurred.

1. accrual 2. cash basis 3. allowance 4. accumulated

20-Which of the following accounts is permanent account?

1. expense 2. revenue 3. withdrawal 4. owner's capital

21-.....revenues are revenues for which a service has been performed or goods delivered but for which no entry has been recorded.

1. Depreciation 2. Matching 3. Accrued 4. Contra



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32-The annual report of companies may refer to cash and cash equivalents. 'annual' means

1. عمومی 2. تعدیلی 3. سالانه 4. ماهانه

33-Every system must define what it measures, and accounting is no exception. 'measures' means

1. اندازه گیری می کند 2. حسابرسی می کند 3. مطابقت می دهد 4. تغییر می دهد

34-The accountant must exercise due care in all activities. 'due care' means

1. حسابرسی پایان سال 2. ثبات رویه 3. مراقبت حین انجام کار 4. بدهی احتمالی

35-All accounting systems, no matter how sophisticated, are based on the principle of duality. 'principle' means

1. تغییرات 2. جریان 3. سنجش 4. اصل