



تعداد سوالات: تستی: ۳۵ تشریحی: ۰

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

سری سوال: یک ۱

عنوان درس: زبان تخصصی ۱

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

1-Liquidity means having enough ..... on hand to pay debts when they are due.

1. loss                                      2. debt                                      3. funds                                      4. income

2-Which of the following choices is “non-exchange” transaction?

1. payment                                      2. purchase                                      3. investment                                      4. losses from fire

3-Accounting is a link between business activities and ..... makers.

1. record                                      2. service                                      3. develop                                      4. decision

4-Which of the following activities includes repaying creditors?

1. financing                                      2. operating                                      3. investing                                      4. meaning

5-Which of the following choices must have at least one partner’s unlimited liability?

1. partnership                                      2. corporation                                      3. governance                                      4. sole proprietorship

6-The accounting information system is the ..... subsystem.

1. more important                                      2. most important                                      3. less important                                      4. least important

7- Which of the following choices is a monetary item?

1. accounts receivable                                      2. equipment                                      3. building                                      4. land

8-When revenues ..... expenses, the difference is called net income.

1. decreed                                      2. reduce                                      3. exceed                                      4. equal

9-One important attribute of CPAs is ..... .

1. changes                                      2. dependence                                      3. importance                                      4. independence

10-Which of the following choices does not use a withdrawals account?

1. partnership                                      2. corporation                                      3. trail balance                                      4. sole proprietorship

11-Classification refers to the categorizing of transactions according to a system of .....

1. examples                                      2. amounts                                      3. accounts                                      4. posts

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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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22- Contributed capital reflects the ..... investment in a corporation.

1. bankers'                      2. managers'                      3. accountants'                      4. stockholders'

23- Liabilities are divided into two categories: ..... liabilities and long-term liabilities.

1. intangible                      2. current                      3. other                      4. fixed

24- The single-step form of income statement has the advantage of ..... .

1. datelines                      2. simplicity                      3. hardness                      4. liquidities

25- Which of the following accounts is considered 'current asset'?

1. capital                      2. trademark                      3. office supplies                      4. mortgage payable

26- Managers and employees who conduct the activities of the business need information. 'Conduct' means ..... .

1. reject                      2. object                      3. delete                      4. do

27- A trial balance is used to check that the debit and credit balances in the ledger are ..... .

1. zero                      2. equal                      3. gross                      4. net loss

28- Honesty, candidness and the subordination of personal gain to service and the public trust means integrity. 'integrity' means .....

1. درستکاری                      2. گمراهی                      3. ناویژه                      4. تقلب

29- Past depreciation is recorded in the Accumulated Depreciation accounts. 'depreciation' means .....

1. اوراق قرضه                      2. استهلاک                      3. کاهش                      4. معوق

30- The accountant solves this problem by applying the matching rule. 'matching rule' means ..... .

1. اصل تطابق                      2. برداشت مالک                      3. تاریخ سررسید                      4. اصل بهای تمام شده

31- The general ledger is used to update each account. 'general ledger' means ..... .

1. دفتر روزنامه خصوصی                      2. دفتر روزنامه عمومی                      3. مجله حسابداری                      4. دفتر کل

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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

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