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	یی برای ایمان است	کارشناسی حضرت علی(ع): دانش راهبر نیکو	دانشگاه پیام نور مرکز آزمون وسنجش
سری سوال: یک ۱	ی: ۹۰ تشریحی: ۰	زمان آزمون (دقيقه) : تست	تعداد سوالات: تستى: ٣٠٪ تشريحى: ٠
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1-Business entity.	are economic e	vents that affect the financial p	position of the business
1. rules	2. roles	3. standards	^{4.} transactions
2-Which of the following i	s considered as <u>a</u>	sset?	
1. tax	2. expense	3. equipment	^{4.} withdrawal
3-When expenses exceed	revenue, the diffe	erence is called	
1. liability	·	^{2.} withdrawal	
3. net loss		^{4.} net income	
4-A business is an econom means	ic unit that aims	to provide <u>adequate</u> return to i	ts owners. 'Adequate'
1. enough	2. more	3. less	^{4.} nothing
5-Financing activities inclusing suppliers.	de	capital from owners and cred	itors, such as banks and
1. giving	^{2.} offering	3. obtaining	^{4.} avoiding
6-Financial statements are success.	used both inside	e and outside a business to	the business'
1. evaluate	2. remove	^{3.} delete	^{4.} finish
7-People who use account	ing information t	o make, fall into thi	ree categories
1. decide	2. decisions	3. decides	^{4.} decided
8-Because so many key de important users of accord		on accounting data,	is one of the most
1. manage	2. managemen	it ^{3.} managed	4. managerial
9-Which of the following s	statements report	ts assets, liabilities, and owner'	s equity?
1. cash statement	·	2. expense sheet	
3. income statement		4. balance sheet	
10-The accounts payable ar	nd salaries owed t	to the employees are called	···· ·
1. liabilities	2. assets	3. losses	^{4.} profits

2. general ledger

4. double-entry

11-The simplest and most flexible type of journal is called...............

1. general journal

3. cost principle

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سری سوال: یک ۱	تشریحی: ۰	زمان آزمون (دقیقه) : تستی : ۹۰	نشري حي : ٠	تعداد سوالات: تستى: 30 أ
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12-The invoice, check, receip	t, or other	documents that suppo	ort a transaction, are ca	alled
1. journalizing		_	eral ledger	
3. source document		^{4.} tria	l balance	
13- The owner's investment i	n the com	pany is called		
1. loss		^{2.} cap	ital	
3. wages payable		4. acc	ounts receivable	
14-A company's assets are \$	1000, and	ts liabilities are \$200. I	low much is its owner	's equity?
1 . \$2200		^{2.} \$50	0	
3. \$800		^{4.} \$12	00	
15-Which of the following is	called <u>perr</u>	nanent account?		
1. loss	2. asset	3. exp	ense 4.	withdrawal
16-The twelve-month accour	nting perio	d used by a company i	s called	
1 . physical year		2. inte	erim period	
3. slack season		4. fisc	al year	
17-Which of the following is	considere	d as <u>current asset</u> ?		
1. land	2. buildin	g ^{3.} exp	ense 4.	cash
18-The ability of the busines	s to earn a	satisfactory income is	called	
1. profitability	2. liquidit	y ^{3.} liab	ility 4.	inability
19-The expenses paid in adva	ance that l	nave not yet expired ar	e called	expenses.
1. payless	2. payless	3. afte	er paid 4.	prepaid
20-The financial statements	are the	output	of the accounting syst	em.
1. least important		2. mos	st important	
3. not important		4. ver	y unimportant	
21- The <u>term</u> materiality refe i	rs to the re	lative importance of a	າ item or event. 'Term'	means
1. word	2. world	^{3.} verl	0 4.	course

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22-Accounting for revenues a of accounting.	and expen	ses on a cash received and cash p	aid basis is called
1. contra		^{2.} part cash	
3. cash basis		^{4.} without cash	
23-These withdrawals are no	t describe	ed as <u>salary</u> or wages. 'Salary' mea	ns
1. درآمد	2. هزينه	حقوق .3	پس انداز .4
24-When more than one accomeans	ount is to l	pe debited or credited, <u>additional</u>	lines are used. 'Additional'
1. کسری	اضافی 2.	داخلی 3.	خارجي 4.
25-The increase in owner's e means	quity that	results from operating a business	is called <u>revenue</u> . 'Revenue'
1. هزينه	ر _{يان} 2.	3. _{درآمد}	ملزومات 4.
26-One important use of <u>clas</u> profitability. 'Classified' m		ncial statements is to evaluate a c	company's liquidity and
طبقه بندی شده 1.		هزینه شده ۔2	
ذخيره شده 3.		سپری شده ⁻⁴	
27-An accounting period, by	definition	, ends on a <u>particular</u> day. 'Particu	ılar' means
ر بر . ن _{امشخص} .1		ئير _{واقعي} .2	
3. ناد _ر		4. مشخص	
28-Every system must define means	what is m	easured, and accounting is no <u>exc</u>	eption. 'Exception'
ا. _{واقعی}	استثنا 2.	استفاده .3	4. پوچ
29-The two sides of the equa	ition must	always be equal, or in <u>balance</u> . 'Ba	alance' means
تقاطع .1	2. توازن		4. تبادل
30- <u>Cash flows</u> are the inflows means	and outf	ows of cash into and out of a busi	ness. 'Cash flows'

2. گردش هزینه ها

عردش حسابها 4.

1. گردش بدهی

گردش وجوه نقد 3.