



سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

www.PnuNews.com

عنوان درس : زبان تخصصی ۱

www.PnuNews.net

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

12-The invoice, check, receipt, or other documents that support a transaction, are called..... .

- | | |
|--------------------|-------------------|
| 1. journalizing | 2. general ledger |
| 3. source document | 4. trial balance |

13-The owner's investment in the company is called..... .

- | | |
|------------------|------------------------|
| 1. loss | 2. capital |
| 3. wages payable | 4. accounts receivable |

14-A company's assets are \$ 1000, and its liabilities are \$200. How much is its owner's equity?

- | | |
|-----------|-----------|
| 1. \$2200 | 2. \$500 |
| 3. \$800 | 4. \$1200 |

15-Which of the following is called permanent account?

- | | | | |
|---------|----------|------------|---------------|
| 1. loss | 2. asset | 3. expense | 4. withdrawal |
|---------|----------|------------|---------------|

16-The twelve-month accounting period used by a company is called..... .

- | | |
|------------------|-------------------|
| 1. physical year | 2. interim period |
| 3. slack season | 4. fiscal year |

17-Which of the following is considered ascurrent asset?

- | | | | |
|---------|-------------|------------|---------|
| 1. land | 2. building | 3. expense | 4. cash |
|---------|-------------|------------|---------|

18-The ability of the business to earn a satisfactory income is called..... .

- | | | | |
|------------------|--------------|--------------|--------------|
| 1. profitability | 2. liquidity | 3. liability | 4. inability |
|------------------|--------------|--------------|--------------|

19-The expenses paid in advance that have not yet expired are called.....expenses.

- | | | | |
|------------|------------|---------------|------------|
| 1. payless | 2. payless | 3. after paid | 4. prepaid |
|------------|------------|---------------|------------|

20-The financial statements are theoutput of the accounting system.

- | | |
|--------------------|---------------------|
| 1. least important | 2. most important |
| 3. not important | 4. very unimportant |

21-The term materiality refers to the relative importance of an item or event. 'Term' means..... .

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



تعداد سوالات: تستی: ۳۰ تشریحی: ۰

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

سری سوال: یک ۱

www.PnuNews.com

عنوان درس: زبان تخصصی ۱

www.PnuNews.net

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

22- Accounting for revenues and expenses on a cash received and cash paid basis is called..... of accounting.

1. contra
2. part cash
3. cash basis
4. without cash

23- These withdrawals are not described as salary or wages. 'Salary' means..... .

1. درآمد
2. هزینه
3. حقوق
4. پس انداز

24- When more than one account is to be debited or credited, additional lines are used. 'Additional' means..... .

1. کسری
2. اضافی
3. داخلی
4. خارجی

25- The increase in owner's equity that results from operating a business is called revenue. 'Revenue' means..... .

1. هزینه
2. زیان
3. درآمد
4. ملزومات

26- One important use of classified financial statements is to evaluate a company's liquidity and profitability. 'Classified' means..... .

1. طبقه بندی شده
2. هزینه شده
3. ذخیره شده
4. سپری شده

27- An accounting period, by definition, ends on a particular day. 'Particular' means..... .

1. نامشخص
2. غیر واقعی
3. نادر
4. مشخص

28- Every system must define what is measured, and accounting is no exception. 'Exception' means..... .

1. واقعی
2. استثنا
3. استفاده
4. پوچ

29- The two sides of the equation must always be equal, or inbalance. 'Balance' means..... .

1. تقاطع
2. توازن
3. تهاجم
4. تبادل

30- Cash flows are the inflows and outflows of cash into and out of a business. 'Cash flows' means..... .

1. گردش بدهی
2. گردش هزینه ها
3. گردش وجوه نقد
4. گردش حسابها