



سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

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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 recoded 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