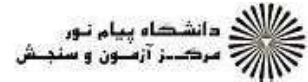


۱۳۹۷/۰۴/۱۳

۱۳:۳۰

کارشناسی



سری سوال : یک ۱

زمان آزمون (دقیقه) : تستی : ۷۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

رشته تحصیلی / کد درس : حسابداری ۱۲۱۴۰۲۰ - حسابداری ۱۲۱۴۱۰۷

1-..... activities include buying and producing goods and services.

1. Taxing                      2. Operating                      3. Investing                      4. Financing

2-Corporations, whose ownership is represented by shares of ....., are separate entities for both legal and accounting purposes.

1. withdrawals                      2. profit                      3. stock                      4. loss

3-The process of supplying financial ..... to outsiders by business enterprises is called financial accounting.

1. taxes                      2. wages                      3. salaries                      4. information

4-The recording of all business transactions in terms of money is termed money .... .

1. sole                      2. entity                      3. measure                      4. process

5-Assets equal liabilities plus owner's equity is known as .....equation.

1. taxing                      2. financial                      3. auditing                      4. accounting

6-A public accountant who has met the stringent licensing requirements set by the individual states is called .....public accountant.

1. certified                      2. required                      3. financial                      4. management

7-Income statement summarizes the revenues earned and ..... incurred by a business over a period of time.

1. assets                      2. expenses                      3. capitals                      4. liabilities

8-When the assets of a company are 520 Dollars and liabilities are 300 Dollars, the owner's equity is .....?

1. 220 Dollars                      2. 350 Dollars                      3. 560 Dollars                      4. 820 Dollars

9-The revenues of an enterprise are 780 \$ and the expenses are 580 \$, which of the following is correct?

1. net loss is 200\$                      2. net income is 200\$  
3. net loss is 1360\$                      4. net income is 1360\$

10-Which of the following choices is represented in balance sheet?

1. asset                      2. expense                      3. net loss                      4. net income

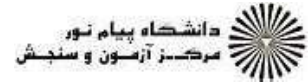
11-..... means that the accountant is impartial and intellectually honest.

1. Individual                      2. Independent                      3. Objectivity                      4. Responsibility

۱۳۹۷/۰۴/۱۳

۱۳:۳۰

کارشناسی



سری سوال : یک ۱

زمان آزمون (دقیقه) : تستی : ۷۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

رشته تحصیلی / کد درس : حسابداری ۱۲۱۴۰۲۰ - حسابداری ۱۲۱۴۱۰۷

12-The process of supplying financial information to insider by business enterprises is called ..... accounting.

1. public                      2. private                      3. financial                      4. management

13-"Accounts receivable" are considered as ..... .

1. asset                      2. liability                      3. expense                      4. revenue

14-Which of the following choices is a liability account?

1. income                      2. equipment  
3. notes payable                      4. accounts receivable

15-The book or file that contains all of a company's accounts arranged in the order of the chart of accounts is called ..... .

1. cost journal                      2. public journal                      3. general journal                      4. general ledger

16-Accountants prepare a trial balance to .... that the accounts are still in balance after the recording and posting of transactions.

1. deny                      2. reject                      3. confuse                      4. confirm

17-For every transaction, one or more accounts must be debited and one or more accounts must be ...  
.... .

1. debited                      2. credited                      3. wiped out                      4. challenged

18-Management needs a detailed breakdown of ..... and expenses for budgeting and operating purposes.

1. revenues                      2. withdrawals                      3. expenditures                      4. personal view

19-The T account is a good place to begin the study of the .... -entry system.

1. one                      2. double                      3. triple                      4. multiple

20-Expenses are ..... in owner's equity resulting from the costs of selling goods, rendering services, or doing other business activities.

1. rises                      2. raises                      3. decreases                      4. increases

21-Some companies find it convenient to choose a fiscal year that ends during a(n) ..... season instead of peak season.

1. up                      2. high                      3. peak                      4. slack

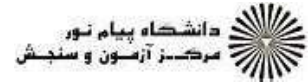
22-As we explained , revenues can be earned in a period other than the one in which cash is received. 'One' refers to..... .

1. we                      2. cash                      3. period                      4. revenue

۱۳۹۷/۰۴/۱۳

۱۳:۳۰

کارشناسی



سری سوال : یک ۱

زمان آزمون (دقیقه) : تستی : ۷۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۱

رشته تحصیلی / کد درس : حسابداری ۱۲۱۴۰۲۰ - حسابداری ۱۲۱۴۱۰۷

23-Every revenue or expense account on the income statement has one or more related accounts on the balance sheet. For instance, supplies expense is related to supplies. 'For instance' means..... .

1. for long time      2. for example      3. rather than      4. instead of

24-The needs of users and the general business environment are the basis for FASB's three objectives of financial reporting. FASB stands for Financial Accounting ..... Board.

1. Station      2. Standard      3. Stability      4. Statement

25-A characteristic that increases the usefulness of accounting information is..... .

1. compare      2. compares      3. compared      4. comparability

26-To make an accounting measurement, the accountant must answer four basic questions. "Measurement" means ..... .

1. اندازه گیری      2. طبقه بندی      3. زیان دهی      4. معامله

27-Accountants must act with integrity, objectivity and independence in all their activities. "Independence" means ..... .

1. صداقت      2. بیطرفی      3. استقلال      4. وابستگی

28-A company's ability to borrow money can be affected by the way in which its debts are categorized. "Debts" means ..... .

1. قرضها      2. درآمدها      3. داراییها      4. هزینه ها

29-Accountants solved this problem by estimating the number of years the building or equipment would be in use.

'Estimating' means..... .

1. تجهیز کردن      2. تخمین زدن      3. دور انداختن      4. رد کردن

30-The financial statements are often audited by outside accountants to increase confidence in their reliability. 'Are audited' means..... .

1. تغییر می کنند      2. تثبیت می شوند      3. محاسبه می شوند      4. حسابرسی می شوند