

تعداد سوالات: تستی: ۴۰ تشریحی: —
زمان آزمون (دقیقه): تستی: ۶۰ تشریحی: —

پیام نور
دانشجویان
خبرگزاری
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نام درس: زبان تخصصی (۱)
رشته تحصیلی / کد درس: حسابداری (تجميع): ۱۲۱۴۱۰۷

مجاز است.

استفاده از:

کد سری سؤال: یک (۱)

امام خمینی (ره): این محرم و صفر است که اسلام را زنده نگاه داشته است.

1. The primary means of communicating important accounting information to users is called financial

- a. conventions
b. copyrights
c. liabilities
d. statements

2. An economic entity is a unit that exists – for example a business, a hospital or a government body.

- a. unusually
b. dependently
c. independently
d. invisibly

3. Accounting provides a vital service by supplying some information. "Vital" means

- a. usual
b. consistent
c. important
d. balanced

4. Financial accounting generates report. "Generates" means

- a. rejects
b. deletes
c. prevents
d. produces

5. A code of conduct that addresses whether everyday actions are right or wrong is called

- a. ethics
b. principles
c. auditing
d. equities

6. Financial accounting uses measures to gauge the impact of business transactions on separate business entities.

- a. estimated
b. credit
c. money
d. income

7. The process of recording financial transactions and keeping financial records is called

- a. liquidity
b. book keeping
c. profitability
d. partnership

8. Having enough funds on hand to pay debts when they are due is called

- a. partnership
b. liquidity
c. bookkeeping
d. profitability

9. A business owned by two or more people is called

- a. venture
b. operation
c. profitability
d. partnership

10. Every company has two types of equities: creditor's equities and equities.

- a. owner's
b. debtor's
c. seller's
d. buyer's

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11. When revenues exceed expenses, the difference is called
- a. net loss b. net income c. net expenses d. net cost
12. The word refers to honesty candidness and the subordination of personal gain to service and the public trust.
- a. integrity b. enterprise
c. profession d. component
13. The general is the file that contains all of a company's accounts arranged in order.
- a. ledger b. credit c. issue d. care
14. The financial statement that shows the assets, liabilities, and owner's equity of a business at a point in time is called
- a. ethics b. cash flow c. expenses d. balance sheet
15. The avoidance of all relationships that impair or appear to impair an accountant's objectivity is called
- a. revenues b. liabilities c. dependence d. independence
16. The assets that the owner takes out of business are called
- a. net losses b. net assets
c. owner's withdrawals d. owner's investments
17. The system which is the backbone of accounting evolved during the renaissance.
- a. no - entry b. any - entry
c. one - entry d. double - entry
18. An account has three parts: a title, a left side, and a right side which is called the side.
- a. credit b. loss c. cost d. debit
19. The general journal is used to record the details of each
- a. purchase b. transaction
c. translation d. transportation
20. The word "profit" means the in owner's equity that results from business operations.
- a. losses b. increases c. decreases d. debts

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21. The nominal accounts, oraccounts, show the accumulation of revenues and expenses over one accounting period.

- a. natural b. tangible c. temporary d. total

22. The place where transactions first enter the accounting records is journal which is also called the book of entry.

- a. late b. unusual c. original d. foreign

23. Many businesses last less than five years. "Last" means

- a. continue b. stop c. reduce d. finish

24. The process of determining when a sale takes place is called revenue recognition. "Takes place" means

- a. gives b. happens c. controls d. adjusts

25. Deferrals are used in two instances. "Instances" means

- a. cases b. firms c. losses d. receipts

26. In this company cash payments are likely to be less than the expenses. "likely" means

- a. real b. invisible c. probable d. impossible

27. There are two general ways of accomplishing accrual accounting. "Accomplishing" means

- a. doing b. avoiding c. cancelling d. preventing

28. "Carrying value" is the unexpired portion of the cost of an asset which is also called value.

- a. record b. written c. proper d. book

29. The decreases in owner's equity resulting from the costs of goods and services used up in the course of earning revenues are called

- a. losses b. expenses c. profits d. values

30. The difficulty associated with not knowing how long a business entity will survive is called.....

- a. contra account b. carrying value
c. adjusting entry d. continuity issue

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31. The term "materiality" refers to the relative of an item or event.

- a. comparability
- b. uselessness
- c. association
- d. importance

32. The amount in the financial statements are affected by the date on which a purchase is recorded.

"Date" means

- الف. روز
- ب. تاریخ
- ج. ماه
- د. سال

33. The classification issue has to do with assigning all the transactions in which a business engages to appropriate categories, or accounts." Classification" means

- الف. محتویات
- ب. مسیر
- ج. طبقه بندی
- د. طبقه بالا

34. Transactions are recorded in chronological order in a journal. "chronological" means

- الف. مالی
- ب. مکانی
- ج. زمانی
- د. جغرافیایی

35. Accountants have developed a number of methods for estimating depreciation. " Estimating" means

- الف. تخمین زدن
- ب. محاسبه کردن
- ج. اجتناب کردن
- د. اضافه کردن

36. The users of financial statements depend on the good faith of those who prepare the statements.

"Financial statements" means

- الف. تجارت اموال
- ب. صورتهای مدیریتی
- ج. اموال شرکتها
- د. صورتهای مالی

37. Current assets are cash or other assets that are expected to be realized in cash, sold or consumed within the next year." Current assets" means

- الف. دارایی جاری
- ب. دارایی صحیح
- ج. اجرای دارایی
- د. صحت دارایی

38. Intangible assets are long- term assets that have no physical substance. "Intangible" means

- الف. غیر قابل حساب
- ب. نامشهود
- ج. غیر تجاری
- د. نامشخص

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39. Condensed income statements for external reporting can be in multi step or single – step form.

"Single – step" means

ب. چند مرحله‌ای

الف. بدون مرحله

د. دو مرحله‌ای

ج. یک مرحله‌ای

40. A measure of profitability that shows how efficiently a company uses its assets to produce income called return on assets. "Return on assets" means

ب. بازده دارایی

الف. آینده دارایی

د. انفسداد دارایی

ج. دارائی آتی