

تعداد سوالات : تستي: ۳۰ تشریحي: ۰
زمان آزمون (دقیقه): تستي: ۵۵ تشریحي:
کد سري سوال: یک - ۱

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آزمون: نیمسال دوم ۹۰-۸۹

۱. We might say that data about business activities are the input to the accounting system and that useful information for decision makers is the..... .
 - a. offline
 - b. offside
 - c. outside
 - d. output
۲. Each business must.....operating activities.
 - a. engage in
 - b. remove
 - c. escape from
 - d. avoid
۳. Accounting's role of assisting decision makers is divided into '.....accounting' and 'financial accounting'.
 - a. arrangement
 - b. management
 - c. development
 - d. government
۴. Business transactions are.....events that affect the financial position of a business entity.
 - a. Non-economic
 - b. economic
 - c. social
 - d. traditional
۵. An economic unit that aims to sell goods and services to customers at prices that will provide an adequate return to its owners is called..... .
 - a. computer
 - b. instrument
 - c. business
 - d. profit
۶. Assets are economic resources owned by a business, that are expected tofuture operations.
 - a. discount
 - b. reject
 - c. lose
 - d. benefit
۷. Owner's Equity = Assets.....Liabilities.
 - a. plus
 - b. minus
 - c. multiplied
 - d. divided

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۸. Financial statements are the primary means of communicating important accountingto users.
- inform
 - information
 - informative
 - informed
۹. An independent CPA makes a(n).....,which is an examination of a company's financial statements and the accounting systems, controls, and records that produced them.
- evaluate
 - edit
 - assess
 - audit
۱۰. The inflows and outflows of cash into and out of a business is called.....
- flows expenses
 - loss flows
 - flows profits
 - cash flows
۱۱. The present obligations of a business to pay cash, transfer assets, or provide services to other entities in the future is called.....
- net income
 - objectivity
 - net assets
 - liabilities
۱۲. The purpose of accounting is not to account for value in terms of worth, but to account for value in terms of.....at the time of transaction.
- cost
 - cast
 - case
 - cause
۱۳. Recall that accounts are the basic storage units for accounting data. 'Recall' means.....
- exchange
 - forgive
 - remember
 - deliver

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۱۴. To help identify accounts in the ledger and make them easy to find, the accountants often.....them.

- a. delete
- b. number
- c. forget
- d. miss

۱۵. The double-entry system is based on the principle of duality, which means every economic event hasaspects.

- a. no
- b. three
- c. too
- d. two

۱۶. We should remember that withdrawals and expensesthe owner's equity.

- a. increase
- b. decrease
- c. raise
- d. expand

۱۷. The process of assigning a monetary value to a business transaction is called.....

- a. valuation
- b. explanation
- c. recognition
- d. specification

۱۸. The owner's investments.....owner's equity but are not revenues.

- a. increase
- b. reduce
- c. decrease
- d. lower

۱۹. A company must earn a sufficient net income to survive over the long term. 'Sufficient' means.....

- a. huge
- b. enough
- c. little
- d. small

۲۰. Accounting information is neither simple.....precise.

- a. so
- b. either
- c. nor
- d. or

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۲۱. He presented a very good annual report. Annual means related to..... .

- a. one year
- b. one month
- c. one week
- d. a century

۲۲. The assets, usually long term, that are not used in normal operation of a business and that management does not convert to cash within the next year are called..... .

- a. investments
- b. losses
- c. products
- d. reliabilities

۲۳. Management is the people who have overall responsibility for operating a business.

‘Responsibility’ means..... .

- a. مصونیت
- b. مظلومیت
- c. اقتدار
- d. مسئولیت

۲۴. The monetary unit a business uses depends on the country in which the business resides.

‘Monetary’ means..... .

- a. مالی
- b. ارزشی
- c. پولی
- d. ریالی

۲۵. The process of recording financial transactions and keeping financial records is called bookkeeping. ‘Bookkeeping’ means..... .

- a. کتاب فروشی
- b. کتابداری
- c. حسابرسی
- d. دفترداری

۲۶. The ethical behavior within a company is a direct result of the actions and decisions of the company’s employees. ‘Behavior’ means..... .

- a. رفتار
- b. خلاقیت
- c. اقتدار
- d. دانش

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۲۷. The recognition issue is not always solved easily. 'Recognition' means..... .

- a. اصلاح
- b. مشارکت
- c. شناسائی
- d. انکار

۲۸. The account title appears at the top of account form. 'Title' means.....

- a. شماره
- b. امضا
- c. عنوان
- d. تاریخ

۲۹. Notice that some accounts, such as cash and accounts receivable have the same balance they have in the trial balance. 'Accounts receivable' means..... .

- a. حسابهای پرداختی
- b. حسابهای دریافتی
- c. حسابهای متقابل
- d. حسابهای جاری

۳۰. A company's assets are divided into four categories. 'Assets' means..... .

- a. هزینه ها
- b. بدهی ها
- c. دارائی ها
- d. نقدینگی ها