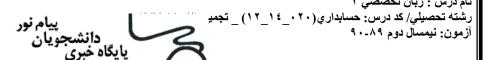


تعداد سوالات: تستي: ٣٠ تشريحي: ٠ زمان آزمون (دقيقه): تستي: ٥٥ تشريحي: كد سرى سوال: يك - ١

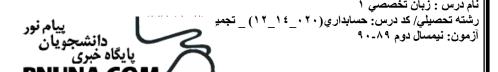


DNU Mouse Assessed
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\. We might say that data about business acrivines are the input to the accounting system and that
useful information for decision makers is the
a. offline
b. offside

- c. outside
- d. output
- Y. Each business must.....operating activities.
- a. engage in
- b. remove
- c. escape from
- d. avoid
- T. Accounting's role of assisting decision makers is divided into '.....accounting' and 'financial accounting'.
- a. arrangement
- b. management
- c. development
- d. government
- 4. Business transactions are.....events that affect the financial position of a business entity.
- a. Non-economic
- b. economic
- c. social
- d. traditional
- •. 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
- 7. Assets are economic resources owned by a business, that are expected tofuture operations.
- a. discount
- b. reject
- c. lose
- d. benefit
- Y. Owner's Equity = Assets.....Liabilities.
- a. plus
- b. minus
- c. multiplied
- d. divided



تعداد سوالات: تستي: ۳۰ تشريحي: ۰ زمان آزمون (دقيقه): تستي: ۰۰ تشريحي: کد سر م سه ال: یک ـ ۱



- [^]. Financial statements are the primary means or communicating important accounting......to users.
- a. inform
- b. information
- c. informative
- d. informed
- ⁹. 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.
- a. evaluate
- b. edit
- c. assess
- d. audit
- \(\cdot \). The inflows and outflows of cash into and out of a business is called......
- a. flows expenses
- b. loss flows
- c. flows profits
- d. cash flows
- a. net income
- b. objectivity
- c. net assets
- d. liabilities
- a. cost
- b. cast
- c. case
- d. cause
- ١٣. <u>Recall</u> that accounts are the basic storage units for accounting data. 'Recall' means......
- a. exchange
- b. forgive
- c. remember
- d. deliver



تعداد سوالات: تستي: ٣٠ تشريحي: ٠ زمان آزمون (دقيقه): تستي: ٥٥ تشريحي: كد سري سوال: يک ـ ١

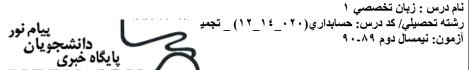
PNU News Agency					
۱٤. To help identify accounts in the leager and make mem easy to find, the accountants					
oftenthem.					
a. delete					
b. number					
c. forget					
d. miss					
1°. The double-entry system is based on the principle of duality, which means every economic event					
hasaspects.					
a. no					
b. three					
c. too					
d. two					
17. We should remember that withdrawals and expensesthe owner's equity.					
a. increase					
b. decrease					
c. raise					
d. expand					
Y. The process of assigning a monetary value to a business transaction is called					
a. valuation					
b. explanation					
c. recognition					
d. specification					
A. The owner's investmentsowner's equity but are not revenues.					
a. increase					
b. reduce					
c. decrease					
d. lower					
¹⁹ . A company must earn a <u>sufficient</u> net income to survive over the long term. 'Sufficient'					
means					
a. huge					
b. enough					
c. little					
d. small					
Y. Accounting information is neither simpleprecise.					
a. so					
b. either					
c. nor					

d. or



تعداد سوالات: تستي: ٣٠ تشريحي: ٠ زمان آزمون (دقيقه): تستي: ٥٥ تشريحي: كد سري سوال: يك - ١

استان:

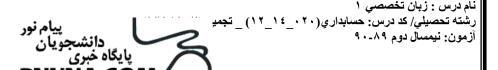


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Y\. He presented a very good annual report. Annual means related to
a. one year
b. one month
c. one week
d. a century
The assets, usually long term, that are not used in normal operation of a business and that
management does not convert to cash within the next year are called
a. investments
b. losses
c. products
d. reliabilities
YY. Management is the people who have overall <u>responsibility</u> for operating a business.
'Responsibility' means
a. مصونیت
b. مظلومیت
c. اقتدار
d. مسئولیت
۲٤. The monetary unit a business uses depends on the country in which the business resides.
'Monetary' means
a. مالي
ارزشی .b
رولی .c. پولی
ر يالى .d
Yo. The process of recording financial transactions and keeping financial records is called
bookkeeping. 'Bookkeeping' means
a. كتاب فروشى
b. كتابدارى
حسابر سی .c
d. دفتر دار ی
۲٦. The ethical <u>behavior</u> within a company is a direct result of the actions and decisions of the
company's employees. 'Behavior' means
a. رفتار
b. خلاقیت
اقتدار م

d. دانش



تعداد سوالات: تستي: ٣٠ تشريحي: ٠ زمان آزمون (دقيقه): تستي: ٥٥ تشريحي: كد سري سوال: يك ـ ١



	۲۲.	The recognition	issue is not always sorved easily.	kecogmuon ³	means
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- a. اصلاح
- b. مشار کت
- شناسائی .c
- انکار .d
- YA. The account <u>title</u> appears at the top of account form. 'Title' means......
- شماره .a
- b. امضا
- عنوان .c
- تاریخ .d
- Yq. Notice that some accounts, such as cash and <u>accounts receivable</u> have the same balance they have in the trial balance. 'Accounts receivable' means...........
- a. حسابهای پرداختنی
- b. حسابهای دریافتنی
- c. حسابهای متقابل
- d. حسابهای جاری
- T. A company's <u>assets</u> are divided into four categories. 'Assets' means.........
- a. هزينه ها
- b. اه بدهي
- دارائی ها .c.
- نقدینگی ها .d