



مجاز است.

استفاده از: --

Find the correct answers (a, b, c, or d) and mark on your answer sheets.

1-Accounting is not an end in itself but is an information system that measures, processes, and communicates ..... information.

a- social                      b-unusual                      c-biological                      d-financial

2-Liquidity means having enough funds on hand to pay debts when they are .....

a- due                      b-few                      c-glove                      d-clue

3- Managers and employees who conduct the activities of the business need information. 'Conduct' means .....

a- do                      b-remove                      c-delete                      d-reject

4-The world contains a(n)..... number of things to measure and ways to measure them.

a- fixed                      b-certain                      c-limited                      d-unlimited

5-.....generates reports and communicates them to external decision.

a- Management accounting                      b-Financial accounting

b- Corporation                      d- Collection

6-The recording of all business transactions in terms of money is called .....

a- profitability                      b- money measure

b- social accounting                      d. responsibility

7-An electronic tool for rapid collection, organization, and communication of large amounts of information is called .....

a- computer                      b-business                      c-profit                      d-liquidity



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8-The ability to earn enough income to attract and hold investment capital is called .....

- a- loss                      b-debts                      c-profitability                      d-bookkeeping

9- .....include the income statement, statement of owner's equity, balance sheet, and statement of cash flow.

- a- Liquidity                      b-Financial statements  
c- Profitability                      d-Debts

10- Assets = .....+ Owner's Equity

- a- Libraries                      b-Abilities                      c-Inabilities                      d-Liabilities

11-The owner's withdrawals are assets that the owner.....the business.

- a- puts into                      b-saves in                      c-invests in                      d-takes out of

12-Financial statements are primary means of communicating accounting information to users. 'Primary' means .....

- a- basic                      b-rare                      c-unusual                      d-unimportant

13-The income statement summarizes the .....earned and the expenses incurred by a business over a period of time.

- a- cost                      b-time                      c-revenue                      d-price

14-The decreases in owner's equity that result from operating a business are called.....

- a- profits                      b-prices                      c-expenses                      d-benefits



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15-The conventions, rules, and procedures that define accepted accounting practice at a particular time is called.....

- a- MIS                      b-GAAP                      c-CPA                      d. FASB

16-To measure a business transaction, the accountant must decide when the transaction occurred. 'Occurred' means.....

- a- stopped                      b-delayed                      c-changed                      d-happened

17-The transaction is recorded when title to the desk passes from the supplier to the purchaser. 'Purchaser' means .....

- a. seller                      b-buyer                      c-dealer                      d-producer

18-In the computerized system that most companies have today, accounts are on..... magnetic tapes or disks .

- a- maintain                      b-maintains                      c-maintain to                      d-maintained

19- The T account has three parts: a title; a left side which is called the .....side; and a right side which is called credit side.

- a- debit                      b-profit                      c-benefit                      d-price

20-The simplest and most flexible type of journal is called .....

- a- general journal                      b-general ledger  
b- double-entry                      d-trial balance

21-The process of assigning a .....to a business transaction is called valuation.

- a- loss                      b-benefit                      c-posting                      d-monetary value



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22-Net income is measured by the difference between revenues and expenses when revenues are .....expenses.

- a- less than      b-more than      c-lower than      d-the same as

23-Accounting periods of less than one year are called.....

- a- fiscal years      b-interim periods      c-fixed years      d-rare years

24-They have presented a full analysis of each journal entry. 'Presented' means.....

- a- received      b-changed      c-offered      d- rejected

25-The need to earn enough income to attract investment capital is the goal of profitability. 'Profitability' means.....

- a- سود آوری      b- سرمایه گذاری      c- حق تألیف      d- حق مالکیت

26-Financial position refers to the economic resources that belong to a company. 'Economic resources' mans

- a- منافع مادی      b- اقتصاد خانواده      c- منابع اقتصادی      d- وقایع اجتماعی

27-The owner's equity, or the assets minus liabilities are called net assets. 'Net assets' means .....

- a- خالص دارایی ها      b- سود خالص      c- خالص زیان      d- مانده عادی

28-The account title and number appear at the top of the account form. 'Title' means.....

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

29-After transactions have been entered in the journal, they must be transferred to the general ledger. 'General ledger' means .....

- a- سرقفلی      b- دفتر روزنامه      c- دفتر کل      d- گردش کار



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30-You can see some of the accounts of the trial balance on this page. `Trial

balance' means .....

- a- حساب موقت      b- تراز آزمایشی      c- سعی بیهوده      d- حساب‌های جاری

31-Depreciation is the portion of the cost of a tangible long-term asset allocated to any one accounting period. `Depreciation' means.....

- a- هزینه      b- درآمد      c- استهلاك      d- سفته

32-The manager prepared an annual report. `Annual' means.....

- a- ماهانه      b- سالانه      c- هفتگی      d- روزانه

33-Assets that are not used in the regular course of business are listed in the investments category. `Investment' means.....

- a- حسابرسی      b- استهلاك      c- مطالبات      d- سرمایه‌گذاری

34-Some companies use the category `other assets' to group all owned assets other than current assets and property. `Current' means.....

- a- جاری      b- موقتی      c- دائمی      d- ارزی

35-The normal operating cycle for most companies is less than one year, but there are some exceptions. `Exception' means .....

- a- نظم      b- استنباط      c- استثنا      d- استمرار