



12-The three issues that underlie almost every major decision in financial accounting are: recognition,....., and classification.

1. organization                      2. valuation                      3. specification                      4. generalization

13-Journal is a chronological record of all transactions and is also called book of original ..... .

1. account                      2. patent                      3. entry                      4. chart

14-Valuation is perhaps the most controversial issue in accounting. 'Issue' means..... .

1. time                      2. paper                      3. matter                      4. mistake

15-Another term for claims is equities. 'Term' means ..... .

1. course                      2. world                      3. verb                      4. word

16-Which of the following statements shows the changes in the owner's capital account?

1. owner's equity statement                      2. income statement  
3. balance sheet                      4. cash flows

17-Nominal accounts start each accounting period with ..... balances.

1. real                      2. zero                      3. debit                      4. unusual

18-The promise to pay is recorded in either accounts receivable or..... .

1. cash                      2. capital  
3. net income                      4. notes receivable

19-The first method of ..... accounting is the recognition of revenues when earned and expenses when incurred.

1. accrual                      2. cash basis                      3. allowance                      4. accumulated

20-Which of the following accounts is permanent account?

1. expense                      2. revenue                      3. withdrawal                      4. owner's capital

21-.....revenues are revenues for which a service has been performed or goods delivered but for which no entry has been recorded.

1. Depreciation                      2. Matching                      3. Accrued                      4. Contra

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22- Contributed capital reflects the ..... investment in a corporation.

1. bankers'                      2. managers'                      3. accountants'                      4. stockholders'

23- Liabilities are divided into two categories: ..... liabilities and long-term liabilities.

1. intangible                      2. current                      3. other                      4. fixed

24- The single-step form of income statement has the advantage of ..... .

1. datelines                      2. simplicity                      3. hardness                      4. liquidities

25- Which of the following accounts is considered 'current asset'?

1. capital    2. trademark  
3. office supplies    4. mortgage payable

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

1. reject    2. object    3. delete    4. do

27- A trial balance is used to check that the debit and credit balances in the ledger are ..... .

1. zero    2. equal    3. gross    4. net loss

28- Honesty, candidness and the subordination of personal gain to service and the public trust means integrity. 'integrity' means .....

1. درستکاری    2. گمراهی    3. ناویژه    4. تقلب

29- Past depreciation is recorded in the Accumulated Depreciation accounts. 'depreciation' means .....

1. اوراق قرضه    2. استهلاک    3. کاهش    4. معوق

30- The accountant solves this problem by applying the matching rule. 'matching rule' means .....

1. اصل تطابق    2. برداشت مالک    3. تاریخ سررسید    4. اصل بهای تمام شده

31- The general ledger is used to update each account. 'general ledger' means .....

1. دفتر روزنامه خصوصی    2. دفتر روزنامه عمومی  
3. مجله حسابداری    4. دفتر کل

