	کارشناسی حضرت علی(ع): دانش راهبر نیکویی برای ایمان است		🏹 مرکز آزمون وسنجش
سری سوال : یک ۱): تستی: ۱۲۰ تشریحی: ۰	زمان آزمون (دقيقه)	اد سوالات: تستی : ۳۵٪ تشریحی: ۰
	ı		ـــوان درس: زبان تخصصی ۱
<u> </u>	111	۱۲۱۴۰ - ، حسابداری (چندبخشی) ۴۱۰۷	مته تحصیلی/گد درس: حسابداری ۲۰
1-Liquidity means having e	enough on ha	nd to pay debts when they	are due.
1. _{loss}	^{2.} debt	^{3.} funds	^{4.} income
2-Which of the following c	hoices is "non-excha	nge" transaction?	
1. payment	^{2.} purchase	^{3.} investment	^{4.} losses from fire
3-Accounting is a link betw	veen business activit	ies and makers.	
1. record	^{2.} service	^{3.} develop	^{4.} decision
4-Which of the following a	octivities includes rep	aying creditors?	
1. financing	^{2.} operating	^{3.} investing	^{4.} meaning
5-Which of the following c	hoices must have at	least one partner's unlimite	ed liability?
1. partnership		2. corporation	
^{3.} governance		^{4.} sole proprietorsh	iip
6-The accounting informat	tion system is the	subsystem.	
1. more important	2. most important	^{3.} less important	^{4.} least important
7- Which of the following	choices is a <u>monetary</u>	<u>/</u> item?	
1. accounts receivable		^{2.} equipment	
^{3.} building		^{4.} land	
8-When revenues	expenses, the diffe	rence is called net income.	
1. decreed	^{2.} reduce	^{3.} exceed	^{4.} equal
9-One important attribute	of CPAs is		
1. changes	2. dependence	^{3.} importance	^{4.} independence
10-Which of the following c	hoices does not use	a withdrawals account?	
1. partnership		^{2.} corporation	
^{3.} trail balance		⁴ sole proprietorsh	ip
11-Classification refers to th	ne categorizing of tra	nsactions according to a sys	tem of
1. examples	^{2.} amounts	^{3.} accounts	^{4.} posts

	•	کار شناس حضرت علی(ع): دانش راهبر	دانشگاه پیام نور هرکز آزمون وسنجش			
سری سوال: یک ۱	: تستی: ۱۲۰ تشریحی: ۰	زمان آزمون (دقيقه)	یداد سوالات : تستی : ۳۵٪ تشریحی : ۰			
	זו	۱۲۱۴۰۰ - ، حسابداری (چندبخشی)۱۴۱۰۷	ننـــوان درس: زبان تخصصی ۱ ِ شته تحصیلی/کد درس: حسابداری ۲۰			
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 chronologic	cal record of all transa	actions and is also called boc	ok of original			
1. account	^{2.} patent	^{3.} entry	^{4.} chart			
14-Valuation is perhaps th	ie most controversial <u>i</u>	i <u>ssue</u> in accounting. 'Issue' n	neans			
1. time	^{2.} paper	^{3.} matter	^{4.} mistake			
15- Another <u>term</u> for claim	s is equities. 'Term' m	ieans				
1. course	^{2.} world	^{3.} verb	4. word			
16-Which of the following	statements shows th	e changes in the owner's ca	pital account?			
1. owner's equity state	ement	^{2.} income statemen	t			
^{3.} balance sheet		^{4.} cash flows				
17-Nominal accounts start	t each accounting peri	od with balances.				
¹ . real	2. zero	^{3.} debit	^{4.} unusual			
18- The promise to pay is r	ecorded in either acco	ounts receivable or				
1. cash		^{2.} capital				
^{3.} net income		⁴ . notes receivable				
19-The first method of expenses when incurre		the recognition of revenues	s when earned and			
1. accrual	^{2.} cash basis	^{3.} allowance	^{4.} accumulated			
20-Which of the following	accounts is <u>permaner</u>	nt account?				
1. expense	^{2.} revenue	^{3.} withdrawal	^{4.} owner's capital			
	es are revenues for wh	ich a service has been perfo	rmed or goods delivered			
21revenue but for which no entry	has been recorded.					

	یی برای ایمان است	کارشناسی حضرت علی(ع): دانش راهبر نیکو	دانشگاه پیام نور هرکز آزمون وسنجش				
	ی: ۱۲۰ تشریحی: ۰	زمان آزمون (دقیقه) : تست ۱۲۱۴۰۲ – ، حسابداری (چندبخشی)۱۲۱۴۱۰۷	تعداد سوالات: تستی: ۳۵ تشریحی: ۰ عنـــوان درس: زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری ۰				
22-Contributed capital refle	22-Contributed capital reflects the investment in a corporation.						
1. bankers'	^{2.} managers'	^{3.} accountants'	^{4.} stockholders'				
23-Liabilities are divided in	to two categories	:: liabilities and long-te	rm 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 <u>conduct</u> 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							
درستکاری 1.	2. گ _{مراهی}	ن _{اويژه} .3	4. _{تقلب}				
29-Past <u>depreciation</u> is recorded in the Accumulated Depreciation accounts. 'depreciation' means							
اوراق قرضه 1 .	استهلاک .2	ك_{اهش} .3	معوق .4				
30-The accountant solves this problem by applying the <u>matching rule</u> . 'matching rule' means							
اصل تطابق 1.	برداشت مالک 2.	تاريخ سررسيد 3.	اصل بهای تمام شده .4				
31-The <u>general ledger</u> is us	³¹⁻ The general ledger is used to update each account. 'general ledger' means						
دفتر روزنامه خصوصی 1.		دفتر روزنامه عمومی 2.					
مجله حسابداری ^{3.}		دفتر كل 4.					
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دانشگاه پیام نور مرکز آزمون وسنجش کارشناسی حضرت على(ع): دانش راهبر نيكويي براي ايمان است سری سوال: یک ۱ تعداد سوالات: تستى: 35٪ تشريحي: . زمان آزمون (دقيقه) : تستى : ١٢٠ تشريحي : ٠ **عنوان درس:** زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی)۱۲۱۴۱۰۷ 32-The annual report of companies may refer to cash and cash equivalents. 'annual' means **1.** عمومی تعديلى .2 سالانه .3 ماهانه .4 33-Every system must define what it measures, and accounting is no exception. 'measures' means مطابقت می دهد .3 حسابر سی می کند 2. اندازه گیری می کند تغییر می دهد .4 34-The accountant must exercise <u>due care</u> in all activities. 'due care' means حسابرسی پایان سال 1. ثبات رویه 2. بدهي احتمالي .4 مراقبت حين انجام كار .3 35-All accounting systems, no matter how sophisticated, are based on the principle of duality. ى البنجش 3. منجش 3 'principle' means اصل 4. تغييرات **1.** صفحه ۱۴ ۴ دوم ۹۳–۱۳۹۲ = معتبرترین فروشگاه آنلاین نمونه سوالات پیام نور **به همراه پا** www.unip.ir