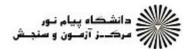
1+:4+

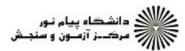


سری سوال: یک ۱	: تستى: ٧٥ تشريحى: ٠	زمان آزمون (دقیقه) :	نعداد سوالات: تستی : 30٪ تشریحی : 0
			عنـــوان درس: زبان تخصصی ۱
	11	۱۲۱ - ، حسابداری (چندبخشی ۱۴۱۰۷	رشته تحصیلی/کد درس: حسابداری ۴۰۲۰
1-Financial accounting is the form of financial st		ating and communicating a	accounting information in
^{1.} within	^{2.} inside	^{3.} outside	4. internal
2-The owners elect a boathe stockholders.	ard of directors, which	n appoints managers to ru	n the for the benefit of
1. corporation		^{2.} partnership	
3. sole proprietorship		4. government	
3-MIS consist of the interbusiness. 'MIS' stands	-	ns that provide the informations System.	ation needed to run a
^{1.} Inside	^{2.} Income	^{3.} Internal	4. Information
4-A business that is treat	ed as distinct from its	s creditors, customers, and	owners is called
^{1.} liquidity		2. partnership	991
3. separate entity		4. money measur	е
5-When revenues exceed	d, the difference is	s called net income.	
1. liabilities	² expenses	3. capital	4. assets
6-Amounts owed to supp	oliers for goods or ser	vices bought on credit is ca	alled
1. cash		^{2.} capital	
3. note receivable		4. accounts payal	ole
7-Assets are economic re	esources owned by a l	ousiness that are expected	to future operations.
1. miss	^{2.} leave	3. expire	^{4.} benefit
8-The purpose of the aud accordance with	lit is to ascertain that	the financial statements h	ave been prepared in
1. GAAP	2. MIS	3. ABC	4. ABB
9addresses the ques	tion of whether actio	ns are right or wrong.	
1. Debts	^{2.} Sellers	3. Ethics	4. Creditors
10-Which of the following	choices affects owne	er's equity?	
¹ . liability	^{2.} revenue	3. asset	4. debt

1+:4+



سری سوال: یک ۱	زمان آزمون (دقیقه) : تستی : ۷۵ تشریحی : ۰		عداد سوالات: تستی: ۳۰ تشریحی: . عنـــوان درس: زبان تخصصی ۱	
	۱۲۱۱	۱۲۱۱ - ، حسابداری (چندبخشی)۱۰۷	دسته تحصیلی/کد درس: حسابداری ۴۰۲۰	
11-In practice, the withdra	awal account often goe	s by other names, among	them drawing and	
^{1.} insurance	^{2.} personal	3. prepaid	^{4.} asset	
12-Which of the following	sentences is correct?			
1. Decreases in assets	are credited to asset a	ccount		
2. Increases in assets a	are credited to asset ac	count		
3. Decreases in liabilit	y are credited to liabili	ty account		
4. Increases in liability	are debited to liability	account		
13-The T account is one fo	orm ofaccount.			
^{1.} trail	^{2.} ledger	3. budget	4. income	
14-The process of recording	ng transactions in a iou	rnal is called	RUJU	
1. posting	2. valuation	3. journalizing	4. recognition	
15-Through posting, each column of the appropri		lumn of the journal is trai	nsferred into the debit	
1. ledger	//\/\/\	^{2.} journal		
3. balance sheet		4. income stateme	ent	
16-The first method of accincurred.	crual accounting is the I	ecognition of when ea	arned and expenses when	
^{1.} debits	^{2.} capitals	3. revenues	4. liabilities	
17-Accrual accounting con	nsists all the techniq	ues developed by accoun	tants to apply the matching	
1. of	^{2.} at	^{3.} in	^{4.} within	
18-The balance sheet mus	st list all assets and	as of end of that day.		
1. withdrawals	2. liabilities	3. expenses	4. revenues	
19-The income statement	is prepared from the re	evenue and accounts.		
1. assets	^{2.} capital	3. expenses	4. liabilities	
20-A contra-asset account is called account.	used to accumulate th	e depreciation expense o	f a specific long-lived asset	
1. profit		2. net loss		
3. fiscal year		4. accumulated de	preciation	



سری سوال: یک ۱	اِن (دقیقه): تستی : ۷۵٪ تشریحی: ۰	زمان آزمو	داد سوالات: تستى : 30٪ تشريحى: .
			نــــوان درس: زبان تخصصی ۱
	ی)۱۲۱۴۱۰۷	۱۲۱۴۰۱ - ، حسابداری (چندبخش	ش ته تحصیلی/کد درس: حسابداری ۰٬
21-Accounts whose balances real accounts.	extend past the end of ar	n accounting period a	re called accounts or
1. revenue	2. nominal	3. temporary	4. permanent
22-Which of the following ch	oices is <u>current asset</u> ?		
1. accounts payable		2. notes receivable	
3. trademark		^{4.} land	
23-Accounts payable in balar	nce sheet are classified as		
1. owner's equity		2. current asset	
3. current liabilities		4. long-term liabiliti	es
24- The convention that hold greater than the costs of p	_	•	ng information should be
1. cost-benefit	2. current ratio	3. other assets	4. materiality
25-In addition, businesses m	ust meet the goal of <u>liquid</u>	<u>lity</u> . "Liquidity" mean	S
نقدینگی 1.	^{2.} عملیاتی	سودآوری 3.	تامین مالی ^{.4}
26-These <u>reports</u> are called fi	inancial statements." Rep	orts" means	
سودها 1.	2. زیان ها	وجوه نقد 3.	گزارش ها ^{.4}
27-The other two types of tra Owner's equity" means		<u>ner's equity</u> are reven	ues and expenses."
سرمایه بانکها 1.	حقوق مالكان 2.	حقوق طلبكاران 3.	زیان سرمایه گذاران ^{.4}
28-The first systematic descrimeans	iption of <u>double-entry</u> boo	okkeeping appeared i	n 1994. "Double-entry"
سازمان دوگانه	دوگانگی شرکت ۔2	شركت تضامني 3.	ثبت دوطرفه ^{4.}
29-Therefore, unearned reve	nues are shown in a liabil	ity account. "Unearne	ed revenues" means
دارایی های معوق ۔1		دارایی های ساختاری ^{2.}	
در آمدهای عملیاتی ^{3.}		در آمدهای تحقق نیافته ^{.4}	
30-These expenditures are ca	alled <u>prepaid</u> expenses. "P	repaid" means	
پرداختنی 1.	2. کسب شده	پیش پرداخت ^{.3}	پیش دریافت . ⁴