

سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۷۵ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی ۱

رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۰ - حسابداری (چندبخشی) ۱۲۱۴۱۰۷

1-Financial accounting is the process of generating and communicating accounting information in the form of financial statement to those .....the organization.

1. within                      2. inside                      3. outside                      4. internal

2-The owners elect a board of directors, which appoints managers to run the ..... for the benefit of the stockholders.

1. corporation                      2. partnership  
3. sole proprietorship                      4. government

3-MIS consist of the interconnected subsystems that provide the information needed to run a business. 'MIS' stands for Management ..... System.

1. Inside                      2. Income                      3. Internal                      4. Information

4-A business that is treated as distinct from its creditors, customers, and owners is called..... .

1. liquidity                      2. partnership  
3. separate entity                      4. money measure

5-When revenues exceed....., the difference is called net income.

1. liabilities                      2. expenses                      3. capital                      4. assets

6-Amounts owed to suppliers for goods or services bought on credit is called .... .

1. cash                      2. capital  
3. note receivable                      4. accounts payable

7-Assets are economic resources owned by a business that are expected to ... future operations.

1. miss                      2. leave                      3. expire                      4. benefit

8-The purpose of the audit is to ascertain that the financial statements have been prepared in accordance with .... .

1. GAAP                      2. MIS                      3. ABC                      4. ABB

9-.....addresses the question of whether actions are right or wrong.

1. Debts                      2. Sellers                      3. Ethics                      4. Creditors

10-Which of the following choices affects owner's equity?

1. liability                      2. revenue                      3. asset                      4. debt

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11- In practice, the withdrawal account often goes 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 account  
2. Increases in assets are credited to asset account  
3. Decreases in liability are credited to liability account  
4. Increases in liability are debited to liability account

13- The T account is one form of .....account.

1. trail                                  2. ledger                                  3. budget                                  4. income

14- The process of recording transactions in a journal is called .... .

1. posting                                  2. valuation                                  3. journalizing                                  4. recognition

15- Through posting, each amount in the debit column of the journal is transferred into the debit column of the appropriate account in the .... .

1. ledger    2. journal  
3. balance sheet    4. income statement

16- The first method of accrual accounting is the recognition of ..... when earned and expenses when incurred.

1. debits    2. capitals    3. revenues    4. liabilities

17- Accrual accounting consists ..... all the techniques developed by accountants to apply the matching rule.

1. of    2. at    3. in    4. within

18- The balance sheet must 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 revenue and .... accounts.

1. assets    2. capital    3. expenses    4. liabilities

20- A contra-asset account used to accumulate the depreciation expense of a specific long-lived asset is called .... account.

1. profit    2. net loss  
3. fiscal year    4. accumulated depreciation

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21- Accounts whose balances extend past the end of an accounting period are called ..... accounts or real accounts.

1. revenue                      2. nominal                      3. temporary                      4. permanent

22- Which of the following choices is current asset?

1. accounts payable                      2. notes receivable  
3. trademark                      4. land

23- Accounts payable in balance sheet are classified as ....

1. owner's equity                      2. current asset  
3. current liabilities                      4. long-term liabilities

24- The convention that holds that benefits gained from providing accounting information should be greater than the costs of providing that information, is called ....

1. cost-benefit                      2. current ratio                      3. other assets                      4. materiality

25- In addition, businesses must meet the goal of liquidity. "Liquidity" means ....

1. نقدینگی                      2. عملیاتی                      3. سودآوری                      4. تامین مالی

26- These reports are called financial statements. "Reports" means ....

1. سودها                      2. زیانها                      3. وجوه نقد                      4. گزارشها

27- The other two types of transactions that affect owner's equity are revenues and expenses. "Owner's equity" means ....

1. سرمایه بانکها                      2. حقوق مالکان                      3. حقوق طلبکاران                      4. زیان سرمایه گذاران

28- The first systematic description of double-entry bookkeeping appeared in 1994. "Double-entry" means....

1. سازمان دوگانه                      2. دوگانگی شرکت                      3. شرکت تضامنی                      4. ثبت دوطرفه

29- Therefore, unearned revenues are shown in a liability account. "Unearned revenues" means....

1. دارایی های معوق                      2. دارایی های ساختاری  
3. درآمدهای عملیاتی                      4. درآمدهای تحقق نیافته

30- These expenditures are called prepaid expenses. "Prepaid" means ....

1. پرداختنی                      2. کسب شده                      3. پیش پرداخت                      4. پیش دریافت