كارشناسي

حضرت على(ع): دانش راهبر نيكويي براي ايمان است



سرى سوال: يك ١

زمان آزمون (دقیقه) : تستی : 85٪ تشریحی : .

تعداد سوالات: تستى: ٥٠ تشريحى: .

عنـــوان درس: زبان تخصصی ۱

	رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۷				
1-In which form of business organization, the owners do not control the operations directly, instead, they elect a board of directors?					
1. profit	^{2.} partnership				
3. corporation	4. sole proprietorship				
2-In accounting terminology, economic res	ources are called				
1. assets 2. creditors	3. liabilities 4. owner's equity				
3-A transaction can be a(n)of v	value between two or more independent parties.				
1. rejection 2. deletion	3. failure 4. exchange				
4-Which of the following transactions decre	eases the owner's equity?				
1. asset 2. revenue	3. expense 4. liability				
5- The investments and withdrawals by ow	ner come from the				
1. income statement	2. balance sheet				
3. statement of cash flows	4. statement of owner's equity				
6-Creditors have rights over owners and must be paidbefore the owners receive anything.					
1. nothing 2. in full	^{3.} a part ^{4.} a little				
7-Thefocuses on a company's pr	ofitability's goal.				
1. income statement	^{2.} balance sheet				
3. statement of owner's equity	4. statement of cash flows				
8-The assets that the owner takes out of b	ısiness are called				
1. liabilities	2. investments				
3. owner's equity	4. owner's withdrawals				
9-The accountant must decide how the cor 'Categorized' means	nponents of the transaction should be <u>categorized</u> .				
1. forgotten 2. refused	3. classified 4. destroyed				
10-Increases in assets areto as	set account.				
1. debited 2. deleted	^{3.} rejected ^{4.} refused				
11-Which of the following accounts is a liabi	lity account?				
1. cash	^{2.} capital				
^{3.} accounts payable	^{4.} fees receivable				

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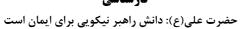


	هبر نیکویی برای ایمان است	// مرکز ازمون وسنجش				
سر ی سوال: یک ۱	يقه): تستى: 85٪ تشريحى: .	زمان آزمون (دق	د سوالات: تستى: ٣٠ تشريحى: .			
			ـــوان درس: زبان تخصصی ۱			
	17141	۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی)۷۰	نه تحصیلی/کد درس: حسابداری ۰			
12-The simplest form of an	account that is used to	analyze transactions is ca	lled			
1. trial balance	2. Taccount	3. posting	4. normal balance			
13- <u>Pre</u> paid expenses or pla "prepaid" means		s assets when they are acq	uired. 'Pre-' in the word			
1. _{not}	^{2.} before	^{3.} after	^{4.} again			
14-Theaccounts start each accounting period with zero balances and then accumulate the specific revenues and expenses of that period.						
1. _{real}	^{2.} rare	^{3.} nominal	^{4.} permanent			
15-When revenues exceed	expenses, a net	occurs.				
1. loss	^{2.} asset	3. revenue	^{4.} income			
16-The difficulty associated called	d with not knowing how	long a business entity wil	l survive is			
1. accrual		^{2.} adjusting				
3. continuity issue		4. matching rule				
17-Which of the following	accounts is a current as	set?				
1. cash	^{2.} building	^{3.} trademark	^{4.} notes payable			
18-There are two common step form.	forms of condensed inc	come statement: the	form and the single-			
1. direct	^{2.} current	^{3.} multi-step	4. indirect-step			
19-Which of the following	accounts is the <u>intangib</u>	le asset?				
1. cash		^{2.} building				
^{3.} trademark		4. accounts payable				
20-The process of determin	ning when a sale takes p	place is called revenue	•••••••••••••••••••••••••••••••••••••••			
1. matching	^{2.} recognition	^{3.} adjusting	^{4.} depreciation			
21is a compa they are equal.	rison of the total of deb	it and credit balances in th	e ledger to check that			
1. Posting	^{2.} Trial balance	3. Normal balance	4. Journalizing			

3. cash flows statement

4. owner's equity statement

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	بر تيا ويال المالية الم		
سری سوال: یک ۱	4): تستى: ٨٥ تشريحى: ٠	زمان آزمون (دقية	اد سوالات: تستى : ٣٠ تشريحى : .
	1718	۱۲۱۴۰ - ، حسابداری (چندبخشی)۱۰۷	ـــوان درس: زبان تخصصی ۱ سته تحصیلی/کد درس: حسابداری ۲۰
23-An independent CPA r . 'Examination' means	· · · · · · · · · · · · · · · · · · ·	an <u>examination</u> of a comp	pany's financial statement
1. تداخل	2. تغییر	بررسى 3.	نتيجه 4.
•	fession, accountants hav 'Responsibility' means	e a <u>responsibility</u> , not onl 	y to their employers but
1. تهاجم	شايستگى .2	وجدان 3.	مسئوليت 4.
	he campaign several hou 'Employees' means	urs a day. Value is added t 	o the plan as the
1. شاغلین	کا _ر گران 2.	كارفرمايان 3.	کارمندان 4.
26-The <u>relationship</u> of the here. 'Relationship' m		er and to the basic financi	al statements are shown
ب ی نظمی 1.	جدائى 2.	جدائي 3.	رابطه 4.
27-It is precisely correct f	rom an accounting <u>point</u>	of view. 'Point of view' m	ieans
نقطه نظر 1.	نظر کلی 2۰	نظر اجمالی 3۰	نکنه مهم 4.
28-Another example has means	to do with the <u>value of a</u>	ssets on the balance shee	t. 'Value of assets'
ارزش اطلاعات 1.	دارائی با ارزش 2۰	ارزش معاملات 3.	ارزش دارائي ها 4.
29-Some countries have a	a <u>highly developed</u> excha	ange economy. 'Highly dev	reloped' means
بسيار توسعه يافته .1	در حال توسعه ۔2	3. توسعه نيافته	کم توسعه یافته .4

متهم کردن .1

حسابرسی کردن .4 بازاریابی کردن .3 قضاوت کردن .2

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ه سوال	شمار	الف	ب	ج	7	پاسخ صحیح	ت کلید	وضعيد
1		X			ج		عادي	1
2	X				الف		عادي	2
3				X	r		عادي	3
4			X		ج		عادي	4
5				X	7		عادي	5 6 7
6		X			ب		عادي	6
7	X				الف		عادي	7
8				X	٦		عادي	8
9			X		ج		عادي	9
10	X				الف		عادي	10
11			X		ج		عادي	11
12		X			ب		عادي	12
13		X			ب		عادي	13
14			X		ج		عادي	14
15				X	7		عادي	15
16			X		ج		عادي	16
17	X				الف		عادي	17
18			X		ج		عادي	18
19			X		ج		عادي	19
20		X			ب		عادي	20
21			X		ب		عادي	21
22		X			الف		عادي	22
23			X		ج		عادي	23
24				X	7		عادي	24
25				X	د		عادي	25
26				X	د		عادي	26
27	X				الف		عادي	27
28				X	د		عادي	28
29	X				الف		عادي	29
30		X			ب		عادي	30

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