

سری سوال: یک ۱

زمان آزمون (دقیقه): نستی: ۸۵ تشریحی: ۰

تعداد سوالات: نستی: ۳۰ تشریحی: ۰

عنوان 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?

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|----------------|------------------------|
| 1. profit | 2. partnership |
| 3. corporation | 4. sole proprietorship |

2-In accounting terminology, economic resources are called..... .

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|-----------|--------------|----------------|-------------------|
| 1. assets | 2. creditors | 3. liabilities | 4. owner's equity |
|-----------|--------------|----------------|-------------------|

3-A transaction can be a(n).....of value between two or more independent parties.

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|--------------|-------------|------------|-------------|
| 1. rejection | 2. deletion | 3. failure | 4. exchange |
|--------------|-------------|------------|-------------|

4-Which of the following transactions decreases the owner's equity?

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|----------|------------|------------|--------------|
| 1. asset | 2. revenue | 3. expense | 4. liability |
|----------|------------|------------|--------------|

5- The investments and withdrawals by owner come from the..... .

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|----------------------------|--------------------------------|
| 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 paid.....before the owners receive anything.

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| 1. nothing | 2. in full | 3. a part | 4. a little |
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7-The.....focuses on a company's profitability's goal.

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|--------------------------------|----------------------------|
| 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 business are called..... .

- | | |
|-------------------|------------------------|
| 1. liabilities | 2. investments |
| 3. owner's equity | 4. owner's withdrawals |

9-The accountant must decide how the components of the transaction should be categorized. 'Categorized' means..... .

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|--------------|------------|---------------|--------------|
| 1. forgotten | 2. refused | 3. classified | 4. destroyed |
|--------------|------------|---------------|--------------|

10-Increases in assets are.....to asset account.

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|------------|------------|-------------|------------|
| 1. debited | 2. deleted | 3. rejected | 4. refused |
|------------|------------|-------------|------------|

11-Which of the following accounts is a liability account?

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|---------------------|--------------------|
| 1. cash | 2. capital |
| 3. accounts payable | 4. fees receivable |

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- 12-The simplest form of an account that is used to analyze transactions is called..... .
1. trial balance 2. T account 3. posting 4. normal balance
- 13-Prepaid expenses or plant assets are recoded as assets when they are acquired. 'Pre-' in the word "prepaid" means..... .
1. not 2. before 3. after 4. again
- 14-The.....accounts 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 with not knowing how long a business entity will survive is called..... .
1. accrual 2. adjusting 3. continuity issue 4. matching rule
- 17-Which of the following accounts is a current asset?
1. cash 2. building 3. trademark 4. notes payable
- 18-There are two common forms of condensed income statement: the.....form and the single-step form.
1. direct 2. current 3. multi-step 4. indirect-step
- 19-Which of the following accounts is the intangible asset?
1. cash 2. building 3. trademark 4. accounts payable
- 20-The process of determining when a sale takes place is called revenue..... .
1. matching 2. recognition 3. adjusting 4. depreciation
- 21-.....is a comparison of the total of debit and credit balances in the ledger to check that they are equal.
1. Posting 2. Trial balance 3. Normal balance 4. Journalizing
- 22-Which of the following parts shows the results of operations of a business enterprise?
1. income statement 2. balance sheet 3. cash flows statement 4. owner's equity statement

شماره سوال	الف	ب	ج	د	پاسخ صحیح	وضعیت کلید	
1		X			ج	عادي	1
2	X				الف	عادي	2
3			X		د	عادي	3
4		X			ج	عادي	4
5			X		د	عادي	5
6		X			ب.ب	عادي	6
7	X				الف	عادي	7
8			X		د	عادي	8
9		X			ج	عادي	9
10	X				الف	عادي	10
11		X			ج	عادي	11
12		X			ب.ب	عادي	12
13		X			ب.ب	عادي	13
14		X			ج	عادي	14
15			X		د	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.ب	عادي	20
21		X			ب.ب	عادي	21
22		X			الف	عادي	22
23		X			ج	عادي	23
24			X		د	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.ب	عادي	30

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