



زمان آزمون (دقیقه): تستی: ۸۰ تشریحی: --

تعداد سوالات: تستی: ۳۵ تشریحی: --

نام درس: زبان تخصصی حسابداری ۱

رشته تحصیلی/ کُد درس: حسابداری تجمیع ۱۲۱۴۱۰۷- حسابداری سنتی ۱۲۱۴۰۲۰

مجاز است.

استفاده از: --

Find the correct answers (a, b, c, or d) and mark on your answer sheets.

1-Accounting is not an end in itself but is an information system that measures, processes, and communicates information.

a- social b-unusual c-biological d-financial

2-Liquidity means having enough funds on hand to pay debts when they are

a- due b-few c-glue d-clue

3- Managers and employees who conduct the activities of the business need information. 'Conduct' means

a- do b-remove c-delete d-reject

4-The world contains a(n)..... number of things to measure and ways to measure them.

a- fixed b-certain c-limited d-unlimited

5-.....generates reports and communicates them to external decision.

a- Management accounting b-Financial accounting
b- Corporation d- Collection

6-The recording of all business transactions in terms of money is called

a- profitability b- money measure
b- social accounting d. responsibility

7-An electronic tool for rapid collection, organization, and communication of large amounts of information is called

a- computer b-business c-profit d-liquidity



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استفاده از:

8-The ability to earn enough income to attract and hold investment capital is called

- a- loss b- debts c- profitability d- bookkeeping

9-include the income statement, statement of owner's equity, balance sheet, and statement of cash flow.

- a- Liquidity b- Financial statements
c- Profitability d- Debts

10- Assets =+ Owner's Equity

- a- Libraries b- Abilities c- Inabilities d- Liabilities

11-The owner's withdrawals are assets that the owner.....the business.

- a- puts into b- saves in c- invests in d- takes out of

12-Financial statements are primary means of communicating accounting information to users. 'Primary' means

- a- basic b- rare c- unusual d- unimportant

13-The income statement summarizes theearned and the expenses incurred by a business over a period of time.

- a- cost b- time c- revenue d- price

14-The decreases in owner's equity that result from operating a business are called.....

- a- profits b- prices c- expenses d- benefits



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استفاده از:

15-The conventions, rules, and procedures that define accepted accounting practice at a particular time is called.....

- a- MIS b-GAAP c-CPA d. FASB

16-To measure a business transaction, the accountant must decide when the transaction occurred. 'Occurred' means.....

- a- stopped b-delayed c-changed d-happened

17-The transaction is recorded when title to the desk passes from the supplier to the purchaser. 'Purchaser' means

- a. seller b-buyer c-dealer d-producer

18-In the computerized system that most companies have today, accounts are on..... magnetic tapes or disks .

- a- maintain b-maintains c-maintain to d-maintained

19- The T account has three parts: a title; a left side which is called theside; and a right side which is called credit side.

- a- debit b-profit c-benefit d-price

20-The simplest and most flexible type of journal is called

- a- general journal b-general ledger
b- double-entry d-trial balance

21-The process of assigning ato a business transaction is called valuation.

- a- loss b-benefit c-posting d-monetary value



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استفاده از:

22-Net income is measured by the difference between revenues and expenses when revenues areexpenses.

- a- less than b-more than c-lower than d-the same as

23-Accounting periods of less than one year are called.....

- a- fiscal years b-interim periods c-fixed years d-rare years

24-They have presented a full analysis of each journal entry. 'Presented' means.....

- a- received b-changed c-offered d- rejected

25-The need to earn enough income to attract investment capital is the goal of profitability. 'Profitability' means.....

- a- سود آوری b- سرمایه‌گذاری c- حق تألیف d- حق مالکیت

26-Financial position refers to the economic resources that belong to a company. 'Economic resources' mans

- a- منافع مادی b- اقتصاد خانواده c- منابع اقتصادی d- وقایع اجتماعی

27-The owner's equity, or the assets minus liabilities are called net assets. 'Net assets' means

- a- خالص دارایی ها b- سود خالص c- خالص زیان d- مانده عادی

28-The account title and number appear at the top of the account form. 'Title' means.....

- a- عنوان b- تاریخ c- شماره d- امضا

29-After transactions have been entered in the journal, they must be transferred to the general ledger. 'General ledger' means

- a- پیرانه پند:دفتر مرکزی b- دفتر رو c- دفتر کل d- گردش کار



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استفاده از:

30-You can see some of the accounts of the trial balance on this page. `Trial

balance' means

- a- حساب موقت b- تراز آزمایشی c- سعی بیهوده d- حساب‌های جاری

31-Depreciation is the portion of the cost of a tangible long-term asset allocated to any one accounting period. `Depreciation' means.....

- a- هزینه b- درآمد c- استهلاك d- سفته

32-The manager prepared an annual report. `Annual' means.....

- a- ماهانه b- سالانه c- هفتگی d- روزانه

33-Assets that are not used in the regular course of business are listed in the investments category. `Investment' means.....

- a- حسابرسی b- استهلاك c- مطالبات d- سرمایه‌گذاری

34-Some companies use the category `other assets' to group all owned assets other than current assets and property. `Current' means.....

- a- جاری b- موقتی c- دائمی d. ارزی

35-The normal operating cycle for most companies is less than one year, but there are some exceptions. `Exception' means

- a- نظم b- استنباط c- استثنا d- استمرار