

تعداد سؤال: ۳۰ تکمیلی — تشریحی —

نام درس: زبان تخصصی ۱

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۶۰۱۰۲

زمان امتحان: تستی و تکمیلی ۶۰ دقیقه تشریحی — دقیقه

[استفاده از فرهنگ لغات مجاز نیست ☆ سوالات تستی نمره منفی دارد]

تعداد کل صفحات: ۳

نیمسال دوم ۸۲-۸۳

Choose the best choice (a, b, c, or d) and mark it on your answer sheet.

1. The topic of internal control goes hand in hand with the study of accounting.

الف. مفهوم ب. بخش ج. موضوع د. نظارت

2. The accounting function must be kept separate from the custody of assests.

الف. وظیفه ب. هدف ج. عنوان د. دوره

3. Our manger of the credit and collection department may approve a sale of given dollar amount to a particular government.

الف. فرض ب. ادعا ج. اعتبار د. درک

4. No one person should handle all phases of a transaction.

الف. مزایا ب. مراحل ج. سببها د. تواناییها

5. The most important assignment a supervisor has is to train people.

الف. ارزش ب. الویت ج. وظیفه د. سبک

6. Errors are going to happen, we can't avoid that fact of life.

الف. خطاها ب. تمرینات ج. گفتگوها د. رفتارها

7. We usually classify records controls into three parts.

الف. تأیید کردن ب. نگهداری کردن ج. صادر کردن د. طبقه بندی کردن

8. Too elaborate a system of internal control may entail a great expense.
 الف. با دقت طراحی شده
 ب. کاملاً از کار افتاده
 ج. طبق قانون اعمال شده
 د. دقیقاً سفارش داده شده
9. Internal auditing is usually associated with large corporations.

الف. سرمایه گذاری ب. تکمیل موجودی ج. تعدیل د. حسابرسی

10. The goods covered by the invoice were-received yesterday.

الف. فریب ب. باج سبیل ج. مؤسسه د. فاکتور

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نیمسال دوم ۸۲-۸۳

11. The financial statement that reports the of a business entity is the income statement.
a. profitability b. purchase c. point d. balance
12. Recording revenues only when cash is received and recording expenses only when cash is paid is called the basis of accounting.
a. accrual b. received c. incurred d. cash
13. Commissions earned, rental fees and sales are examples of
a. expenses b. revenues c. transactions d. headings
14. The excess of expenses over revenues is referred to as
a. net loss b. gross profit c. net weight d. gross sale
15. We write the of a financial statement in the second line of the heading of financial statement.
a. name b. type c. time d. cost
16. Investments of cash or other by the owner is a way in which owner's equity may be increased.
a. assets b. supplies c. lands d. firms
17. The financial statement designed to show a business entity's financial on a particular date is called the balance sheet.
a. enterprise b. assumption c. position d. merchandise
18. Copyrights or are examples of legal rights.
a. claims b. patents c. attempts d. funds
19. The term often used in accounting to mean owner's equity is
a. profit b. capital c. amount d. device
20. Estimated market values are
a. subjective b. impending c. objective d. distinct
21. The person or company to whom the account payable is owed is called a(n)
a. auditor b. customer c. creditor d. supervisor

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نیمسال دوم ۸۲-۸۳

22. The generally accepted principles are continually revised by the
 a. CPA b. FASB c. ACC. Depr d. FCPA
23. The dollar isn't a precise and changeless unit of because of inflation.
 a. measure b. custody c. payroll d. adequacy
24. No owner should his or her personal affairs with the transactions of a business.
 a. enhance b. appreciate c. intermingle d. subtract
25. Owner's equity represents the difference between and liabilities.
 a. profits b. credits c. assets d. capitals
26. The objectivity principle states that :, verifiable evidence must underlie the recording of business transactions.
 a. controversial b. entitled c. objective d. prevailing
27. The three distinct sections of merchandising firm's income statement are, lost of goods sold and operating expenses.
 a. profit on sales b. sales c. purchases d. freight-in
28. Merchandising companies, both wholesaler and earn revenue by selling goods or merchandise.
 a. retailers b. owners c. designers d. executives
29. Closing, adjusting and are all procedures that a merchandising firm must do periodically.
 a. fidelity bonds b. contra accounts
 c. insurance expenses d. reversing entries
30. The Accounts are among the important accounts of a merchandising company.
 a. external b. tangible c. inventory d. historical