



تعداد سوالات: تستی: ۴۰ تشریحی: —

نام درس: زبان تخصصی (۱)

زمان آزمون: تستی: ۸۰ تشریحی: — دقیقه

رشته تحصیلی و کد درس: حسابداری

آزمون نمره منفی دارد ○ ندارد ⊗

تجميع ۱۲۱۴۱۰۷ - سنتی ۱۲۱۴۰۲۰

مجاز است.

استفاده از: —

کد سری سؤال: یک (۱)

امام علی (ع): برتری مردم به یکدیگر، به دانشها و خردهاست؛ نه به ثروتها و تبارها.

بهترین جواب را انتخاب کنید.

A) Choose the best answer.

- Accounting provides a(n)by supplying the information that decision need.
 - reasoned choice
 - vital service
 - scarce resource
 - alternative use
- Which of the following are three issues underlying almost every major decision in financial accounting?
 - Cost-Benefit, Valuation and Reporting issues
 - Recognition, Valuation and Classification issues
 - Conservatism, Materiality and Classification issues
 - Recognition, Matching and Disclosure issues
- A financial..... reports directly on the goals of profitability and liquidity .
 - statement
 - accounting
 - Management
 - proess
- A.....information system consists of interconnected subsystems that provide the information needed to run a business.
 - investor
 - responsibility
 - business
 - management
- Which of the following shows the results of operations of a business enterprise?
 - Balance sheet
 - Income statement
 - Owner's equity statement
 - Cash flows statement
- Which of the following statements shows the financial position of a business enterprise?
 - Balance sheet
 - Income statement
 - Owner's equity statement
 - Cash flows statement



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7. Any entry made on the left side of the account is a..... entry, and any entry made on the right side of the account is a..... entry.

- a) Credit - Debit
- b) Debit - Debit
- c) Debit - Credit
- d) Credit - Credit

8. Which of the following show the steps of accounting cycle ?

- a) (1) Analyzing the transaction- (2) Apply the rules of double entry- (3) Record the entry- (4) Post the entry- (5) Prepare the trial balance.
- b) (1) Apply the rules of double entry - (2) Analyzing the transaction - (3) Record the entry- (4) Post the entry- (5) Prepare the trial balance.
- c) (1) Analyzing the transaction- (2) Apply the rules of double entry- (3) Post the entry - (4) Record the entry - (5) Prepare the trial balance.
- d) (1) Apply the rules of double entry - (2) Analyzing the transaction - (3) Post the entry - (4) Record the entry - (5) Prepare the trial balance.

9. Which of the following state that expenses can be assigned to the accounting period in which they are used to produce revenues ?

- a) periodicity
- b) going concern
- c) matching rule
- d) recognition

10. Which of the following states that es a business will last indefinitely ?

- a) materiality
- b) going concern
- c) adjusting
- d) conservatism

11. Which of the following show the **business goals**?

- a) Profitability & Liquidity
- b) Profitability & Financing
- c) Liquidity & Operating
- d) Operating & Investing

12. In accounting terminology, economic resources are called

- a) Liabilities
- b) Owner's Equity
- c) Assets
- d) Debts



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کد سری سؤال: یک (۱)

13. What are patent, trademark, or copyright?

- a) physical items
- b) Non-monetary and physical items
- c) Monetary and Non-physical items
- d) Non-physical items

14. Which one of the following consists of components of **RELEVANCE**?

- a) Timeliness - Feedback value - Predictive Value
- b) Verifiability - Representational faithfulness - Neutrality
- c) Comparability - Consistency - Materiality
- d) Understandability - Usefulness - Cost/Benefit

15. means that the information is presented in such a way that a decision maker can recognize similarities, differences, and trends over different time periods or between different companies.

- a) Consistency
- b) Understandability
- c) Comparability
- d) Usefulness

16. means that when accountants face major uncertainties about which accounting procedure to use, they generally choose the one that is least likely to overstate assets and income

- a) Cost/Benefit
- b) Conservatism
- c) Materiality
- d) Verifiability

17. is the mechanical and repetitive process of recording financial transactions and keeping financial records

- a) Bookkeeping
- b) Disclosure
- c) convention
- d) Accounting

18. is a code of conduct that applies to everyday life

- a) Integrity
- b) Objectivity
- c) Independence
- d) Ethics



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کد سری سؤال: یک (۱)

19. Which of the following events would be recognized and entered in the accounting records of Shomal Company?

- a) Jan. 15 Shomal Company places an order for office supplies.
- b) Feb. 17 Shomal Company receives the office supplies.
- c) Feb. 27 Shomal Company receives a bill for them.
- d) Mar. 3 Shomal Company pays for the office supplies.

20. Temporary accounts, or accounts, show the accumulation of revenues and expenses over one accounting period

- a) Permanent
- b) Real
- c) Periodicity
- d) Nominal

21. Which of the following accounts is a component of owner's equity?

- a) Accounts Receivable
- b) Withdrawals
- c) Unearned Revenues
- d) Accounts Payable

22. Which of the following accounts is an intangible asset?

- a) Delivery Trucks
- b) Prepaid Insurance
- c) Goodwill
- d) Interest Payable

23. Which of the following accounts is Not on the income statement?

- a) Sales Returns and Allowances
- b) Depreciation Expense
- c) Investment Income
- d) Withdrawals

24. Which of the following refers to the total proceeds of a promissory note, including principal and interest .

- a) discounting
- b) notes payable
- c) turnover
- d) maturity value



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25. Which of the following is being followed in this case? A company does not account separately for discounts received because the total amount of the discounts is small.

- a) Cost-benefit
- b) materiality
- c) consistency
- d) conservatism

26. The process of assigning a monetary value to a business transaction is called

- a) posting
- b) recognition
- c) documenting
- d) valuation

27. The financial statement that reports assets, liabilities and owner's equity is the

- a) Balance sheet
- b) Comprehensive Income statement
- c) Cash flows statement
- d) Owner's equity statement

28. In the....., each transaction must be recorded with at least one credit, so that the total dollar amount of debits and total dollar amount of credits equal each other.

- a) Management system
- b) Double-entry system
- c) Information system
- d) Computer system

29. The process of recording transaction is called

- a) Posting
- b) Analyzing
- c) Journalizing
- d) Closing

30. show the accumulation of revenues and expenses over one accounting period.

- a) Temporary or nominal accounts
- b) Permanent or real accounts
- c) Temporary or real accounts
- d) Permanent or nominal accounts

31. means having enough funds on hand to pay debts when they are due.

- a) Financing
- b) Investing
- c) Operating
- d) Liquidity



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32. means earning enough income to attract and hold investment capital.

- a) Accounting
- b) Profitability
- c) Accounts Payable
- d) Accounts Receivable

33. are present obligations of a business to pay cash, transfer assets, or provide services to other entities in the future.

- a) Assets
- b) Capital
- c) Liabilities
- d) Equity

34. encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

- a) Generally accepted accounting principles
- b) Accounting Principles
- c) Accounting Assumptions
- d) Accounting Theories

35. The accountant must exercise in all activities, carrying out professional responsibilities with competence and diligence

- a) Independence
- b) Due care
- c) Integrity
- d) Objectivity

36. is defined as the exchange price associated with a business transaction at the point of recognition.

- a) Expense
- b) Expenditure
- c) Asset
- d) Cost

37. in liabilities and owner's equity are credited to liability and owner's equity accounts and in liabilities and owner's equity are debited to liability and owner's equity accounts.

- a) Increases – Increases
- b) Increases – Decreases
- c) Decreases - Increases
- d) Decreases - Decreases



استان:

کارشناسی (ستى - تجميع)

نیمسال اول ۸۹-۸۸

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38. are increases in owner's equity resulting from selling goods, rendering services, or performing other business activities.

- a) Expenses
- b) Net incomes
- c) Revenues
- d) Net losses

39. The twelve-month accounting period used by a company is called its

- a) Fiscal year
- b) Interim period
- c) Accounting cycle
- d) Calendar year

40. To facilitate interpretation, the FASB has described the of accounting information, which are standards for judging that information.

- a) Understandability
- b) Usefulness
- c) GAAP
- d) Qualitative characteristics