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		حضرت علی(ع): دانش راهبر	المرکز آزمون وسنجش
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1activitie	s include buying the land	d needed in the operation o	f the business.
1. Financing	<sup>2.</sup> Investing	<sup>3.</sup> Operating	<sup>4.</sup> Bookkeeping
2-All businesses have t	wo goals: profitability ar	nd	
1. operating	<sup>2.</sup> auditing	<sup>3.</sup> bookkeeping	<sup>4.</sup> liquidity
<sup>3-</sup> Each business must e productive. 'It' refers		to spend the capital <u>it</u> rece	ives in ways that are
1. ways	<sup>2.</sup> capital	<sup>3.</sup> each business	<sup>4.</sup> some activities
4-The primary means o called	f communicating import	ant accounting information	to users is
1. bookkeeping		<sup>2.</sup> partnership	
<sup>3.</sup> management info	rmation	<sup>4.</sup> financial stateme	nts
		hat provides some informat	
1. goal	2. jail	3. stop	<sup>4.</sup> rejection
	ving forms of business or r all obligations of the bu	rganization, the individual r usiness?	eceives all profits and
1. profit		<sup>2.</sup> corporation	
<sup>3.</sup> partnership		<sup>4.</sup> sole proprietorshi	р
7-The money measure	of all businesses in Iran i	S	
1. Rial	<sup>2.</sup> Pound	<sup>3.</sup> Dollar	<sup>4.</sup> Toman
8-The two sides of the	accounting equation mu	stbe equal.	
1. <sub>never</sub>	<sup>2.</sup> always	<sup>3.</sup> often	<sup>4.</sup> sometimes
9-Whenexc	ceed revenue, the differe	ence is called net loss.	
1. assets	<sup>2.</sup> liabilities	<sup>3.</sup> withdrawals	<sup>4.</sup> expenses
10-The other items in th means	e statement <u>represent</u> cl	hanges in the balance sheet	accounts. 'Represent'
1. hide	<sup>2.</sup> show	<sup>3.</sup> cover	<sup>4.</sup> disappear
ــــــــــــــــــــــــــــــــــــــ	189	ــــــــــــــــــــــــــــــــــــــ	1010/10107686

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11-Which of the following over a period of time?		summarizes the revenues a	nd expenses by a business		
1. balance sheet		<sup>2.</sup> income statemer	ıt		
<sup>3.</sup> statement of owne	r's equity	<sup>4.</sup> statement of casl	h flows		
	statement focuses on a ard the company's	company's profitability goa goal.	al, the statement of cash		
<sup>1</sup> . liquidity	<sup>2.</sup> auditing	<sup>3.</sup> operating	<sup>4.</sup> profitability		
13-The assets that the ov	vner puts into the busir	ness is called			
1. integrity		<sup>2.</sup> owner's equity			
<sup>3.</sup> owner's withdrawa	ıls	<sup>4.</sup> owner's investme	<sup>4.</sup> owner's investments		
14-Valuation is perhaps t	he most controversial <u>i</u>	<u>ssue</u> in accounting. 'Issue' n	neans		
<sup>1.</sup> time	<sup>2.</sup> paper	<sup>3.</sup> mistake	<sup>4.</sup> matter		
15-Decreases in liabilities	areto liabil	ity account.			
1. debited	<sup>2.</sup> credited	<sup>3.</sup> multiplied	<sup>4.</sup> divided		
16- <b>Which of the followin</b>	g accounts is an <u>asset</u> a	ccount?			
1. capital		<sup>2.</sup> building			
<sup>3</sup> notes payable		<sup>4.</sup> interest expense			
<sup>17-</sup> The determination of	when a business transa	action should be recorded is	s called		
1. recognition	<sup>2.</sup> posting	<sup>3.</sup> journalizing	<sup>4.</sup> classification		
<sup>18-</sup> Generally, to make co	mparisons easier, the t	ime periods are of equal			
1. long	<sup>2.</sup> longer	3. length	<sup>4.</sup> lengthen		
19- <b>The balance sheet acc</b>	ounts are called perma	nent accounts ora	accounts.		
1. real	<sup>2.</sup> trial	<sup>3.</sup> nominal	<sup>4.</sup> temporary		



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20-When a sale on credit oc	curs, the asset account	increases.	
1. <sub>cash</sub>		2. notes payable	
<sup>3.</sup> prepaid insurance		<sup>4.</sup> accounts receivable	e
21-'' Means entity will continue to op		here is evidence to the	contrary, that a business
1. Depreciation	2. Accrual	<sup>3.</sup> Matching rule	<sup>4.</sup> Going concern
22-Which of the following a	ccounts is a <u>current liabili</u> t	<u>w</u> ?	
1. land	<sup>2.</sup> cash	<sup>3.</sup> trademark	<sup>4.</sup> notes payable
23-The distribution of assets	earned of shareholders a	re called	
1. dividends	2. profits	<sup>3.</sup> reliability	<sup>4.</sup> investments
24-The account 'salaries pay	able' is a(n)a	account.	
1. investment		2. current asset	
<sup>3.</sup> current liability		<sup>4.</sup> intangible asset	
25-The recognition of an exp called	pense or revenue that has	arisen but has not yet	been recorded is
1. adjusted	2. accrual	<sup>3.</sup> accumulated	<sup>4.</sup> net loss
26- <b>The usual balance of an a</b>	account is called	•••••••	
1. valuation	<sup>2.</sup> trial balance	<sup>3.</sup> normal balance	<sup>4.</sup> recognition
27-Which of the following st	atements shows the fina	ncial position of a busin	ess enterprise?
1. balance sheet		2. income statement	
<sup>3.</sup> owner's equity statem	ient	<sup>4.</sup> cash flows statement	
28-Professional ethics is a co means	ode of conduct that applie	s to the practice of a <u>pr</u>	<u>ofession</u> . 'Profession'
زي <sub>ان</sub> .1	2. <sub>سود</sub>	3. <sub>حرفه</sub>	4. درآمد

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29-Accountants must ac means	t with integrity, objectivit	y, and <u>independence</u> . 'I	ndependence'
آگاهی <b>1.</b>	اعتماد 2.	استقلال .3	وابستگى 4.
<sup>30-</sup> The buyers and the s	ellers came to an <u>agreeme</u>	ent on the price. 'Agree	ment' means
مخالفت 1.	2. توافق	3. <sub>تصادف</sub>	4. تهاجم
31-A transaction is supp	oorted by some kind of sou	irce document. 'Is suppo	orted' means
<mark>رد</mark> می شود <b>1.</b>	ارزیابی می شود .2	حمايت مي <sub>شود</sub> .3	مخالفت می شود <sup>.</sup> 4
32-The liability, howeve means	er, may have come from in	curring a <u>previous expe</u>	<u>nse</u> . 'Previous expense'
<b>1.</b> ضرر غير معمول	هزینه قبلی <sup>.2</sup>	درآمد بعدی 3.	سود واقعى .4
	ect relationship can <u>seldor</u> to particular revenues. 'Se		certain but many costs
<b>1. <sub>هرگز</sub></b>	د purification revenues: 50 گاهی 2.	3. <sub>همیشه</sub>	به ندرت . <b>4</b>
34-By issuing stocks and 'production' means	l bonds, business can raise	e capital for <u>production</u> a	and marketing activities.
یو <sub>روش</sub> <b>1.</b>	2. خ <sub>ريد</sub>	توليد 3.	توزيع .4
	refers to the relative impo	ortance of an item or ev	ent. 'Materiality'
means			