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| | | حضرت علی(ع): دانش راهبر | المرکز آزمون وسنجش |
| سری سوال: یک ۱ |): تستی: ۱۰۰٪ تشریحی: ۰ | زمان آزمون (دقیقه) : تستی : ۱۰۰ تشریحی: ۰ | |
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| 1activitie | s include buying the land | d needed in the operation o | f the business. |
| 1. Financing | ^{2.} Investing | ^{3.} Operating | ^{4.} Bookkeeping |
| 2-All businesses have t | wo goals: profitability ar | nd | |
| 1. operating | ^{2.} auditing | ^{3.} bookkeeping | ^{4.} liquidity |
| ³⁻ Each business must e productive. 'It' refers | | to spend the capital <u>it</u> rece | ives in ways that are |
| 1. ways | ^{2.} capital | ^{3.} each business | ^{4.} some activities |
| 4-The primary means o called | f communicating import | ant accounting information | to users is |
| 1. bookkeeping | | ^{2.} partnership | |
| ^{3.} management info | rmation | ^{4.} financial stateme | nts |
| | | hat provides some informat | |
| 1. goal | 2. jail | 3. stop | ^{4.} rejection |
| | ving forms of business or r all obligations of the bu | rganization, the individual r usiness? | eceives all profits and |
| 1. profit | | ^{2.} corporation | |
| ^{3.} partnership | | ^{4.} sole proprietorshi | р |
| 7-The money measure | of all businesses in Iran i | S | |
| 1. Rial | ^{2.} Pound | ^{3.} Dollar | ^{4.} Toman |
| 8-The two sides of the | accounting equation mu | stbe equal. | |
| 1. _{never} | ^{2.} always | ^{3.} often | ^{4.} sometimes |
| 9-Whenexc | ceed revenue, the differe | ence is called net loss. | |
| 1. assets | ^{2.} liabilities | ^{3.} withdrawals | ^{4.} expenses |
| 10-The other items in th means | e statement <u>represent</u> cl | hanges in the balance sheet | accounts. 'Represent' |
| 1. hide | ^{2.} show | ^{3.} cover | ^{4.} 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 | | ^{2.} income statemer | ıt | | |
| ^{3.} statement of owne | r's equity | ^{4.} statement of casl | h flows | | |
| | statement focuses on a ard the company's | company's profitability goa goal. | al, the statement of cash | | |
| ¹ . liquidity | ^{2.} auditing | ^{3.} operating | ^{4.} profitability | | |
| 13-The assets that the ov | vner puts into the busir | ness is called | | | |
| 1. integrity | | ^{2.} owner's equity | | | |
| ^{3.} owner's withdrawa | ıls | ^{4.} owner's investme | ^{4.} owner's investments | | |
| 14-Valuation is perhaps t | he most controversial <u>i</u> | <u>ssue</u> in accounting. 'Issue' n | neans | | |
| ^{1.} time | ^{2.} paper | ^{3.} mistake | ^{4.} matter | | |
| 15-Decreases in liabilities | areto liabil | ity account. | | | |
| 1. debited | ^{2.} credited | ^{3.} multiplied | ^{4.} divided | | |
| 16- Which of the followin | g accounts is an <u>asset</u> a | ccount? | | | |
| 1. capital | | ^{2.} building | | | |
| ³ notes payable | | ^{4.} interest expense | | | |
| ¹⁷⁻ The determination of | when a business transa | action should be recorded is | s called | | |
| 1. recognition | ^{2.} posting | ^{3.} journalizing | ^{4.} classification | | |
| ¹⁸⁻ Generally, to make co | mparisons easier, the t | ime periods are of equal | | | |
| 1. long | ^{2.} longer | 3. length | ^{4.} lengthen | | |
| 19- The balance sheet acc | ounts are called perma | nent accounts ora | accounts. | | |
| 1. real | ^{2.} trial | ^{3.} nominal | ^{4.} temporary | | |
| | | | | | |



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| 20-When a sale on credit oc | curs, the asset account | increases. | |
| 1. _{cash} | | 2. notes payable | |
| ^{3.} prepaid insurance | | ^{4.} accounts receivable | e |
| 21-'' Means entity will continue to op | | here is evidence to the | contrary, that a business |
| 1. Depreciation | 2. Accrual | ^{3.} Matching rule | ^{4.} Going concern |
| 22-Which of the following a | ccounts is a <u>current liabili</u> t | <u>w</u> ? | |
| 1. land | ^{2.} cash | ^{3.} trademark | ^{4.} notes payable |
| 23-The distribution of assets | earned of shareholders a | re called | |
| 1. dividends | 2. profits | ^{3.} reliability | ^{4.} investments |
| 24-The account 'salaries pay | able' is a(n)a | account. | |
| 1. investment | | 2. current asset | |
| ^{3.} current liability | | ^{4.} 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 | ^{3.} accumulated | ^{4.} net loss |
| 26- The usual balance of an a | account is called | ••••••• | |
| 1. valuation | ^{2.} trial balance | ^{3.} normal balance | ^{4.} recognition |
| 27-Which of the following st | atements shows the fina | ncial position of a busin | ess enterprise? |
| 1. balance sheet | | 2. income statement | |
| ^{3.} owner's equity statem | ient | ^{4.} 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 _{ان} .1 | 2. _{سود} | 3. _{حرفه} | 4. درآمد |

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