



تعداد سوالات: تستی: ۳۵ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

سری سوال: یک ۱

عنوان درس: زبان تخصصی ۱

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1-.....activities include buying the land needed in the operation of the business.

1. Financing 2. Investing 3. Operating 4. Bookkeeping

2-All businesses have two goals: profitability and..... .

1. operating 2. auditing 3. bookkeeping 4. liquidity

3-Each business must engage in some activities to spend the capital it receives in ways that are productive. 'It' refers to..... .

1. ways 2. capital 3. each business 4. some activities

4-The primary means of communicating important accounting information to users is called..... .

1. bookkeeping 2. partnership
3. management information 4. financial statements

5-Accounting is not an end in itself, but a tool that provides some information. 'End' means..... .

1. goal 2. jail 3. stop 4. rejection

6-In which of the following forms of business organization, the individual receives all profits and losses and is liable for all obligations of the business?

1. profit 2. corporation
3. partnership 4. sole proprietorship

7-The money measure of all businesses in Iran is..... .

1. Rial 2. Pound 3. Dollar 4. Toman

8-The two sides of the accounting equation must.....be equal.

1. never 2. always 3. often 4. sometimes

9-When.....exceed revenue, the difference is called net loss.

1. assets 2. liabilities 3. withdrawals 4. expenses

10-The other items in the statement represent changes in the balance sheet accounts. 'Represent' means..... .

1. hide 2. show 3. cover 4. disappear



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11- Which of the following financial statements summarizes the revenues and expenses by a business over a period of time?

1. balance sheet
2. income statement
3. statement of owner's equity
4. statement of cash flows

12- Whereas the income statement focuses on a company's profitability goal, the statement of cash flows is directed toward the company's.....goal.

1. liquidity
2. auditing
3. operating
4. profitability

13- The assets that the owner puts into the business is called.....

1. integrity
2. owner's equity
3. owner's withdrawals
4. owner's investments

14- Valuation is perhaps the most controversial issue in accounting. 'Issue' means.....

1. time
2. paper
3. mistake
4. matter

15- Decreases in liabilities are.....to liability account.

1. debited
2. credited
3. multiplied
4. divided

16- Which of the following accounts is an asset account?

1. capital
2. building
3. notes payable
4. interest expense

17- The determination of when a business transaction should be recorded is called.....

1. recognition
2. posting
3. journalizing
4. classification

18- Generally, to make comparisons easier, the time periods are of equal.....

1. long
2. longer
3. length
4. lengthen

19- The balance sheet accounts are called permanent accounts or.....accounts.

1. real
2. trial
3. nominal
4. temporary



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20- When a sale on credit occurs, the asset account.....increases.

- | | |
|----------------------|------------------------|
| 1. cash | 2. notes payable |
| 3. prepaid insurance | 4. accounts receivable |

21- '.....' Means the assumption , unless there is evidence to the contrary, that a business entity will continue to operate indefinitely.

- | | | | |
|-----------------|------------|------------------|------------------|
| 1. Depreciation | 2. Accrual | 3. Matching rule | 4. Going concern |
|-----------------|------------|------------------|------------------|

22- Which of the following accounts is a current liability?

- | | | | |
|---------|---------|--------------|------------------|
| 1. land | 2. cash | 3. trademark | 4. notes payable |
|---------|---------|--------------|------------------|

23- The distribution of assets earned of shareholders are called..... .

- | | | | |
|--------------|------------|----------------|----------------|
| 1. dividends | 2. profits | 3. reliability | 4. investments |
|--------------|------------|----------------|----------------|

24- The account 'salaries payable' is a(n).....account.

- | | |
|----------------------|---------------------|
| 1. investment | 2. current asset |
| 3. current liability | 4. intangible asset |

25- The recognition of an expense or revenue that has arisen but has not yet been recorded is called..... .

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|-------------|------------|----------------|-------------|
| 1. adjusted | 2. accrual | 3. accumulated | 4. net loss |
|-------------|------------|----------------|-------------|

26- The usual balance of an account is called..... .

- | | | | |
|--------------|------------------|-------------------|----------------|
| 1. valuation | 2. trial balance | 3. normal balance | 4. recognition |
|--------------|------------------|-------------------|----------------|

27- Which of the following statements shows the financial position of a business enterprise?

- | | |
|-----------------------------|-------------------------|
| 1. balance sheet | 2. income statement |
| 3. owner's equity statement | 4. cash flows statement |

28- Professional ethics is a code of conduct that applies to the practice of a profession . 'Profession' means..... .

- | | | | |
|---------|--------|---------|----------|
| 1. زیان | 2. سود | 3. حرفه | 4. درآمد |
|---------|--------|---------|----------|

