سری سوال: یک ۱	): نسنی: ۱۰۰ کسریحی: ۰	رمان ارمون (دفیقه)	تعداد سوالات: نسبی: ۲۵ سریحی: ۰
www.PnuNews.com	ر (جندبخش ۱۲۱۴۱۰۷	سایداری (کاردانی) ۱۲۱۴۰۲۰ – رحسایدار:	عنـــوان درس: زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری،حه
www.PnuNews.net	ى رپىدىدى ۱۳۳۳ - ۱۳۳۳		
1activities	include buying the land	d needed in the operation o	of the business.
1. Financing	<sup>2.</sup> Investing	<sup>3.</sup> Operating	<sup>4.</sup> Bookkeeping
2-All businesses have tw	vo goals: profitability a	nd	
1. operating	2. auditing	<sup>3.</sup> bookkeeping	4. liquidity
3-Each business must en 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 of called	communicating import	tant accounting information	to users is
<ol> <li>bookkeeping</li> </ol>		<sup>2.</sup> partnership	
3. management infor	mation	4. financial stateme	nts
5-Accounting is not an e	end in itself, but a tool t	hat provides some informa	tion. 'End' means
1. goal	<sup>2.</sup> jail	3. stop	<sup>4.</sup> rejection
	ring forms of business o	rganization, the individual rusiness?	eceives all profits and
1. profit		<sup>2.</sup> corporation	
<sup>3.</sup> partnership		4. sole proprietorsh	ip
7-The money measure o	of all businesses in Iran	is	
<b>1.</b> Rial	2. Pound	3. Dollar	<sup>4.</sup> Toman
8-The two sides of the a	accounting equation mu	stbe equal.	
1. never	<sup>2.</sup> always	3. often	4. sometimes
9- <b>Whenexc</b>	eed revenue, the differe	ence is called net loss.	
1. assets	2. liabilities	<sup>3.</sup> withdrawals	<sup>4.</sup> expenses
10-The other items in the means	e statement <u>represent</u> c	hanges in the balance shee	t accounts. 'Represent'
1. hide	<sup>2.</sup> show	<sup>3.</sup> cover	<sup>4.</sup> disappear
<b>ــــــــــــ</b> صفحه ۱۱: ۴ 🗲	179	سسسال اول ۱-۹۲ نیمسال اول	1010/10107686

= نیمسال اول ۹۲-۱۳۹۱ ـــــ

<b>سری سوال:</b> یک ۱	ون (دفيفه): نستى: ١٠٠ نشريحى: ٠	: ٠	تعداد سوالات: نستى: 35٪ تشريحي	
			عنـــوان درس: زبان تخصصی ۱	
www.PnuNews.com www.PnuNews.net	،حسابداری (چندبخشی )۱۲۱۴۱۰۷	ی،حسابداری (کاردانی ) ۱۲۱۴۰۲۰ –	<b>رشته تحصیلی/کد درس:</b> حسابدار	
11-Which of the following fina over a period of time?	incial statements summa	rizes the revenues and e	expenses by a business	
1. balance sheet		2. income statement		
3. statement of owner's equity		4. statement of cash flows		
12-Whereas the income states flows is directed toward th	<u>-</u>		ne statement of cash	
1. liquidity	<sup>2.</sup> auditing	3. operating	<sup>4.</sup> profitability	
13-The assets that the owner	puts into the business is	called		
1. integrity		2. owner's equity		
<sup>3.</sup> owner's withdrawals		4. owner's investments		
14-Valuation is perhaps the m	ost controversial <u>issue</u> in	accounting. 'Issue' mea	ns	
1. time	<sup>2.</sup> paper	3. mistake	<sup>4.</sup> matter	
15-Decreases in liabilities are.	to liability acc	ount.		
1. debited	<sup>2.</sup> credited	3. multiplied	<sup>4.</sup> divided	
16-Which of the following acc	ounts is an <u>asset</u> account	?		
1. capital		2. building		
<sup>3.</sup> notes payable		4. interest expense		
17-The determination of when	n a business transaction s	should be recorded is cal	led	
1. recognition	<sup>2.</sup> posting	3. journalizing	4. classification	
18-Generally, to make compa	risons easier, the time pe	eriods are of equal	••••	
1. long	<sup>2.</sup> longer	3. length	<sup>4.</sup> lengthen	
19-The balance sheet account	s are called permanent a	ccounts oracco	unts.	
1. real	<sup>2.</sup> trial	3. nominal	<sup>4.</sup> temporary	

حضرت علی(ع): دانش راهبر نیکویی برای ایمان است

<b>سری سوال :</b> یک ۱	دقیقه): تستی: ۱۰۰ تشریحی: <b>۰</b>	زمان آزمون (۱	عداد سوالات: تستى : ٣٥ تشريحي : ٠	
www.PnuNews.com www.PnuNews.net	ابداری (چندبخشی )۱۲۱۴۱۰۷	بایداری (کاردانی ) ۱۲۱۴۰۲۰ – ،حس	عنــــوان درس: زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری،حسابد	
20-When a sale on credit oc	ccurs, the asset account	increases.		
1. cash		2. notes payable		
3. prepaid insurance		4. accounts receiva	ble	
21-'' Means entity will continue to o		s there is evidence to th	e contrary, that a business	
1. Depreciation	2. Accrual	<sup>3.</sup> Matching rule	4. Going concern	
22-Which of the following a	ccounts is a <u>current liab</u>	ility?		
1. land	<sup>2.</sup> cash	<sup>3.</sup> trademark	4. notes payable	
23-The distribution of asset	s earned of shareholders	s are called		
1. dividends	<sup>2.</sup> profits	<sup>3.</sup> reliability	4. investments	
24-The account 'salaries pay	yable' is a(n)	account.		
1. investment		2. current asset		
3. current liability		4. intangible asset		
25-The recognition of an ex called	pense or revenue that h	as arisen but has not ye	et been recorded is	
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 s	tatements shows the fin	ancial position of a bus	siness enterprise?	
1. balance sheet		2. income stateme	nt	
3. owner's equity staten	nent	<sup>4.</sup> cash flows stater	ment	
28-Professional ethics is a comeans	ode of conduct that appl	lies to the practice of a	profession . 'Profession'	
<b>1.</b> زیان	2. سود	3. <sub>حرفه</sub>	4. درآمد	

= نیمسال اول ۹۲-۱۳۹۱ ـــــ

**=** 1010/10107686

<b>سری سوال:</b> یک ۱	قه): تستى: 100 تشريحى: 0	زمان آزمون (دقية	تعداد سوالات: تستى: 35٪ تشريحي: ٠	
			عنـــوان درس: زبان تخصصی ۱	
www.PnuNews.com www.PnuNews.net	اری (چندبخشی )۱۲۱۴۱۰۷	ابداری (کاردانی ) ۱۲۱۴۰۲۰ - ،حسابد	رشته تحصیلی /کد درس: حسابداری،حس	
29-Accountants must act means	with integrity, objectivit	y, and <u>independence</u> . 'In	dependence'	
آگ <sub>اهی</sub> .1	2. اعتماد	استقلال 3.	وابستگى 4.	
30-The buyers and the se	ellers came to an <u>agreeme</u>	ent on the price. 'Agreem	ent' means	
مخالفت 1.	2. توافق	3. ت <u>صا</u> دف	4. تهاجم	
31-A transaction is suppo	orted by some kind of sou	ırce document. 'Is suppoı	rted' means	
رد می شود <b>.1</b>	ارزیابی می شود 2.	حمایت می شود 3.	مخالفت می شود 4.	
32-The liability, however means	, may have come from in	curring a <u>previous expen</u>	<u>se</u> . 'Previous expense'	
ضرر غیر معمول 1.	هزينه قبلي 2.	3. درآمد بعدی	سود واقعى 4.	
33-Direct cause-and-effe	ct relationship can <u>seldor</u> to particular revenues. 'S		ertain but many costs	
<b>1.</b> هرگز	گاهی .2	همیشه	به ندرت .4	
34-By issuing stocks and 'production' means		capital for <u>production</u> a	nd marketing activities.	
<b>1.</b> فروش	خرید 2.	تولید 3.	توزیع 4.	
35-The term <u>materiality</u> refers to the relative importance of an item or event. 'Materiality' means				
اهمیت 1.	2. ک <sub>مبود</sub>	3. کاهش	4. ضرر	