

تعداد سوالات: نسی ۳۰ تکمیلی -- نسی --
 زمان امتحان: نسی و تکمیلی ۶۰ دقیقه نسی --
 تعداد کل صفحات: ۳

نام درس: زبان تخصصی ۱
 بخش: طرح تجميع، رشته حسابداری
 گذر: ۱۶۰۱۰۲

Choose the best choice a, b, c or d

- One of the basic considerations that govern the development of an internal personnel controls is competence.
 a. مفهوم b. صلاحیت c. تدبیر d. مبادله
- Internal control is highly effective in increasing the reliability of accounting data, but it has some limitations.
 a. عقاید b. مزایا c. محدودیت ها d. چرخش ها
- Errors and irregularities are discovered by internal control.
 a. اشتباهات b. بی نظمی ها c. اصلاحات d. وجوه
- The putting into effect of the newly designed system is system implementation.
 a. طراحی b. اجرا c. تحلیل d. برقراری
- A basic principle of internal control is that no one person should handle all phases of a transaction from beginning to end.
 a. جبران کردن b. تعدیل کردن c. اداره کردن d. تامین کردن
- Mr. Bahrami extended his business. Therefore, his was increased.
 a. requisition b. rotation c. reconciliation d. profitability
- All of a company have to be legal.
 a. frauds b. transactions c. shortages d. devices
- Mr. Maleki owns 25 percent of the of this company.
 a. equity b. topic c. sense d. response
- Financial obligations of a firm are referred to as
 a. integrities b. incomes c. liabilities d. supplies
- An amount due to a creditor for goods and services aquired but not yet paid for is called a(n).....
 a. accounting process b. account payable
 c. note payable d. account receivable

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11. The stable dollar concept is based on accounting.....
- a. principle b. interest c. suggestion d. system
12. when we say, we mean the dollar amount originally paid to acquire the asset.
- a. cost of goods sold b. delivery cost
 c. historical cost d. fidelity bonds
13. Without thewe have to record all assets as expenses on the income statement.
- a. objectivity principle b. business entity concept
 c. cost principle d. going concern concept
14. The left side of a(n)is simply another view of the right side.
- a. affair b. calendar c. interview d. equasion
15. We get theby subtracting cost of goods sold form the net sales.
- a. Freight-in b. gross sale c. net loss d. gross profit
16. It is possible to present financial statements adjusted for current values.
- a. پرداخت شده b. تأیید شده c. تعدیل شده d. منطبق شده
17. How do you get the gross profit?
- a. باج سبیل b. وجه نقد c. صورت حساب d. سود ناخالص
18. Mr Alavi took a physical inventory of all merchandise on hand.
- a. بیمه کارمندان b. قرارداد ضمانت c. موجودی کالا d. ارزش بازار
19. The person or company to whom the account payable is owed is called a(n).....
- a. retailer b. calendar c. supplier d. creditor
20. She deposited her money in a bank so that it can gain interest.
- a. پس انداز b. پاسخ c. بهره d. هزینه

