

تعداد سؤالات: ۳۰ تکمیلی -- تشریحی --
 زمان امتحان: ۶۰ دقیقه تشریحی --
 تعداد کل صفحات: ۳

نام درس: زبان تخصصی ۱
 بخش: طرح تجميع، رشته حسابداری
 گلاس: 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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تعداد سئال: ۳۰ تکمیلی -- تشریحی --

زمان امتحان: ۶۰ دقیقه تشریحی -- ۱۵ دقیقه

تعداد کل صفحات: ۳

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. پسر انداز
 - b. پاسخ
 - c. بهره
 - d. هزینه

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تعداد سوال: ۲۰ —————

بخش: طرح تجمیع، رشته حسابداری

زمان امتحان: نسی و تکمیلی ۶۰ و نسی و تشریحی — نسی

کے لئے: ۱۰۲، ۱۶۰

تہذیب کی صفات: ۲

21.reviews the organization's activities to discover errors and irregularities.
 - a. Internal auditing
 - b. Accounting process
 - c. Internal control
 - d. External auditing
22. Training programs usually develop..... and integrity of employees
 - a. verge
 - b. topic
 - c. competence
 - d. fraud
23. Mr Davari's.....was delayed because he committed fraud.
 - a . promotion
 - b. affair
 - c. duty
 - d. lingo
24. The cost of goods sold is..... from revenue to arrive at gross profit.
 - a. cocealed
 - b. enhanced
 - c. disrupted
 - d. deducted
25. The success or failure of a business enterprise is refered to as its economic.....
 - a. information
 - b. performance
 - c. depreciation
 - d. contract
26. Despite its, this income statement is of vital importance.
 - a. vacations
 - b. relationships
 - c. limitations
 - d. organizations
- 27.Revenue and expenses are time
28. The type of financial statement is written in the line of the heading.
 - a. fourth
 - b. third
 - c. second
 - d. first
- 29.Users cannot interpret the financial..... reported, without knowing what period of time the statement covers.
 - a. staff
 - b. worth
 - c. data
 - d. manager
30. A(n).....shows how the owner's investment has changed from the start of a period to the end of the period.
 - a. statement of owner's equity
 - b. income statement
 - c. profit and loss statement
 - d. earning statement