30 سوال تستی زبان تخصصی 1 حسابداری

Body instructions: این فایل شامل ۳۰ سوال تستی زبان تخصصی حسابداری ۱ (Accounting English 1) به همراه پاسخنامه می‌باشد.

بخش ۱: مفاهیم پایه حسابداری

1) Accounting is often referred to as the language of: a) Economics b) Business c) Management d) Finance

2) Which of the following is NOT a step in the accounting process? a) Recording b) Classifying c) Summarizing d) Forecasting

3) The fundamental accounting equation is: a) Assets = Liabilities + Owner’s Equity b) Assets = Liabilities - Owner’s Equity c) Assets + Liabilities = Owner’s Equity d) Owner’s Equity = Assets + Liabilities

4) GAAP stands for: a) General Accepted Accounting Principles b) Generally Accepted Auditing Principles c) Generally Accepted Accounting Principles d) General Auditing and Accounting Principles

5) Economic resources owned by a business are called: a) Liabilities b) Expenses c) Assets d) Revenues

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بخش ۲: ترازنامه (Balance Sheet)

6) A balance sheet reports financial position: a) Over a period of time b) At a specific point in time c) Only at year end d) Anytime

7) Which is a current asset? a) Land b) Accounts Payable c) Inventory d) Equipment

8) Debts of a business are called: a) Assets b) Equity c) Receivables d) Liabilities

a) Company owes money b) Customers owe :Accounts Receivable means (9
money c) Bank owes money d) Owner investment

a) Net Income b) Revenue c) Owner’s :Residual interest after liabilities is (10
Equity d) Expense

بخش ۳: صورت سود و زیان (Income Statement)

a) At a date b) Over a period c) Cash only :Income statement reports results (11
d) Assets & liabilities

a) Cash is received b) It is earned c) Contract :Revenue is recognized when (12
signed d) Expenses paid

a) Assets – Liabilities b) Revenues – Expenses c) Cash :Net income equals (13
inflow – outflow d) Equity + revenue

-a) Net income b) Profit c) Net loss d) Break :Expenses > Revenues results in (14
even

(a) Prepaid rent b) Rent expense c ?Which appears on income statement (15
Unearned revenue d) Cash

بخش ۴: بدهکار و بستانکار

a) One account b) Two accounts c) Three :Every transaction affects at least (16
accounts d) Cash only

a) Debit b) Credit c) Close d) Reduce liability :To increase an asset (17

a) Debit b) Credit c) Zero d) Negative :Normal balance of liabilities (18

a) Credit b) Balance c) Debit d) Journal :Left side of account is (19

(a) Expenses b) Withdrawals c) Revenues d ?Which increases equity (20
Liabilities

بخش ۵: چرخه حسابداری و تعدیلات

a) Ledger b) Trial balance c) Journal d) Balance sheet :Book of original entry (21

a) Journalizing b) Posting c) Adjusting d) Balancing :Transferring to ledger is (22

(a) Journal b) Balance sheet c) Trial balance d :List of accounts & balances (23
Chart of accounts

(a) Closing entry b) Adjusting entry c) Reversing entry d :Depreciation is a (24
Opening entry

a) Expense b) Liability c) Asset d) Revenue :Prepaid insurance is (25

بخش ۶: واژگان تخصصی

(a) Short-term ability b) Long-term ability c) Profitability d :Solvency means (26
Liquidity

a) Buildings b) Cash c) Patents d) Receivables :Intangible assets include (27

a) Calendar year always b) Any 12-month period c) Less than :Fiscal year is (28
months d) Tax authority period 12

a) Cash b) Capital c) Drawing d) Expense :Owner withdrawals debited to (29

a) Cost principle b) Matching principle :Matching revenues with expenses is (30
c) Disclosure principle d) Consistency principle

پاسخنامه

شماره سوال	پاسخ صحیح
1	b
2	d
3	a

شماره سوال	پاسخ صحیح
4	c
5	c
6	b
7	c
8	d
9	b
10	c
11	b
12	b
13	b
14	c
15	b
16	b
17	a
18	b
19	c
20	c
21	c
22	b
23	c
24	b
25	c
26	b
27	c
28	b
29	c
30	b