

شماره :

تاریخ :

پیوست :



مرکز آموزش علمی - کاربردی فرهنگ و هنر واحد ۲۵ تهران

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مدت زمان امتحان: ۶۰

وسایل مجاز برای استفاده دانشجو: کتاب باز ☐ کتاب بسته ☐ ماشین حساب ☐

نوع آزمون: تستی ☐ تشریحی ☐

ردیف	سوالات امتحان	بارم														
	I. Match words or phrases in column I with those in column II: <table><tr><td>۱. interpret</td><td>a. joint</td></tr><tr><td>۲. essential</td><td>b. differ</td></tr><tr><td>۳. vary</td><td>c. enough</td></tr><tr><td>۴. combined</td><td>d. very necessary</td></tr><tr><td>۵. assume</td><td>e. get</td></tr><tr><td>۶. sufficient</td><td>f. suppose</td></tr><tr><td>۷. obtain</td><td>g. translate</td></tr></table>	۱. interpret	a. joint	۲. essential	b. differ	۳. vary	c. enough	۴. combined	d. very necessary	۵. assume	e. get	۶. sufficient	f. suppose	۷. obtain	g. translate	۴
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۵. assume	e. get															
۶. sufficient	f. suppose															
۷. obtain	g. translate															
	II. Use the most appropriate words to complete the sentences: overly – basis – consolidate – infringe – depreciate – asset – revenue – accounting – furnish ۸. The balance sheet is the statement that presents theof the company. ۹. The record of all of the subsidiaries might beinto one set of financial statement. ۱۰. You are not allowed tothe rules of traffic. ۱۱. Different types of informationby accounts are shown in the table. ۱۲. Our companyits pcs over a period of six years. ۱۳. The income statement shows all of theof company less the expenses. ۱۴. Everybody thought that the employee waspessimistic. ۱۵.plays a role in business of all sizes.	۴														
	III. Complete the following expressions using the words from the box: A rule – liquidate – back – information – long – timely ۱۶.- term planning ۱۷. pay ۱۸.the business ۱۹.of thumb ۲۰. financial..... IV. Read the passage carefully and choose the best choice:															

شماره :

تاریخ :

پیوست :



۴

Partnerships are very similar to proprietorship, except that instead of one owner, there are two or more owners. In general, most of these businesses are small to medium- sized. However, there are some exceptions, such as large national or international accounting or law firms that may have thousands of partners. As with the proprietorship, accounting treats these organization's records as separate and distinct from those of the individual partners .Finally, these are corporations. These are businesses that are owned by one or more stockholders.

۲۱. Corporations are businesses that are owned by one or more

A. individuals b. stockholders c. managers d. organizations

۲۲. The size of the partnership is

a. large b. very small c. medium d. very large

۲۳. The record of partnerships are accounted

a. wholly b. collectively c. together d. one by one

۴

v. cloze test:

use – succeed – economic – process – provides – financial – own

Accounting is the language of business. It is the ...۲۴.....of recording , classifying , and summarizing ...۲۵..... events through certain documents or۲۶... statements.Like any other language , accounting has its ... ۲۷.... Terms and rules. To understand how to interpret and ... ۲۸ ... the information accounting ۲۹ You must first understand this language. Understanding the basic ...۳۰ Of accounting is essential the ۳۱ In business.

vi. Match each beginning(۳۲-۳۶)with suitable ending (a- e):

۳۲.in order to prepare the financial a. understand this language

۳۳. even a small shop uses b. help you with starting a personal saving plan.

۳۴. you must first C. statements, you need to make several estimates.

۳۵. the immaterial items obscure the d. the same basic accounting principles.

۳۶. accounting knowledge can e. important items of interest to the reader.

vii. Translate the following sentences into Farsi:

۳۷. The purpose of accounting is to provide information that will help you make correct financial decisions.

۳۸. Without the proper accounting information, these types of decisions would be very difficult, if not possible, to make.

۳۹. Financial statements vary in form depending upon the type of business they are used in

۴۰. The balance sheet is the statement that presents the assets of the company and the liabilities.