

بسم الله الرحمن الرحيم  
اللهم صل على محمد و آل محمد



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می توانید به آدرس زیر مراجعه کنید

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*Part I: Read the following sentences and complete them with the best choice (a, b, c or d).*

- The financial statement that reports the ..... of a business entity is the income statement.  
 a. balance sheet  
 b. proprietorship  
 c. revenue  
 d. profitability
- Some significant ..... involving extending credit to customers or receiving credit from vendors require the use of the accrual method.  
 a. transactions  
 b. sales  
 c. statements  
 d. resources
- When we took an amount of money from the business for any purpose it is shown as .....  
 a. equities  
 b. investments  
 c. withdrawals  
 d. incomes
- What a firm owns is called its ..... and is shown in the left side of the balance sheet.  
 a. liabilities  
 b. assets  
 c. accounts  
 d. payments
- When a customer doesn't pay the amount due today we have sold our product .....  
 a. debt  
 b. benefit  
 c. supply  
 d. on account
- The ..... specifies that assets required by a business entity are to be recorded at the exchange price paid for them.  
 a. objective principle  
 b. going concern concept  
 c. cost principle  
 d. stable dollar concept
- Knowing the money values assigned to financial transactions enables the users of financial statements to estimate the ..... of a business enterprise.  
 a. inflation  
 b. solvency  
 c. operation  
 d. accounting
- Since owner's equity represents the difference between assets and liabilities, the equation is always in .....  
 a. statement  
 b. balance  
 c. entity  
 d. exchange
- The term ..... refers to goods acquired for resale to customers.  
 a. merchandise  
 b. insurance  
 c. sum  
 d. cost
- Closing ..... and reversing entries are all procedures that a merchandising firm must do periodically.  
 a. recording  
 b. balancing  
 c. treating  
 d. adjusting
- Casualty insurance is carried on company assets and ..... are carried on employers who handle company funds.  
 a. system design  
 b. internal controls  
 c. fidelity bonds  
 d. business activities







