

کتاب انگلیسی برای دانشجویان حسابداری

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- 1) Under a perpetual inventory system it is:
 - a) necessary to take a physical inventory.
 - b) best to use standard costs.
 - c) hard to take a physical inventory.
 - d) not necessary to take a physical inventory.
- 2 Overhead costs are over applied if:
 - a) standard overhead costs exceed actual costs.
 - b) actual overhead costs exceed standard costs.
 - c) controlled overhead costs exceed fixed costs.
 - d) fixed overhead costs exceed actual costs.
- 3) Expenditures may be divided into two general categories:
 - a) Real and Intangible
 - b) beginning and Ending
 - c) Capital and Revenue
 - d) Material and Labour
- 4) An example of a variable cost is:
 - a) depreciation
 - b) treasure's salary
 - c) insurance on machinery
 - d) until material cost
- 5) If a fully depreciated machine is abandoned with no salvage value, working capital is:
 - a) not affected
 - b) affected
 - c) reduced
 - d) doubled
- 6) The ability of a company to pay its debts quickly is indicated in the :
 - a) capital ratio
 - b) fixed ratio
 - c) debt ratio
 - d) acid-test ratio
- 7) Which of the following is not a contingent liability:
 - a) Warranties
 - b) Additional income taxes assessed
 - c) Endorsement of notes
 - d) Pending lawsuits
- 8) The process of writing off Intangibles is called:
 - a) depletion
 - b) depreciation
 - c) amortization
 - d) appreciation
- 9) Expenses incurred in the formation of a business are called.
 - a) beginning costs
 - b) official costs
 - c) organization costs
 - d) start-up costs
- 10) The units of out put method would be suitable where:
 - a) cost is increasing
 - b) obsolescence occurs
 - c) production fluctuates widely
 - d) production is constant

11) The cost to be recorded for a new machine purchased on an installment contract is:

- a) sum of the installment payments.
- b) present value of the future payments.
- c) list price
- d) increased price

12) The percentage of –completion method for recognizing profits on long-term contracts means that:

- a) a percentage of profits is held back until completion.
- b) profits are spread according to time periods.
- c) a percentage of total contract price is withheld.
- d) profits are related to the period in which the work is done.

13. Good shipped to dealers on memorandum billing are termed:

- a) Good in transit
- b) Consigned goods
- c) Segregated goods
- d) None of the above

14. Securities which have relatively stable prices and are usually held for short periods are called:

- a) Marketable securities
- b) Bonds.
- c) Common stocks.
- d) Preferred stocks

15) The matching principle refers to:

- a) relating revenue to cost incurred to produce that revenue.
- b) matching all accounting forms.
- c) comparing the current operations with preceding year.
- d) comparing ending inventory with beginning inventory.

16) An example of a “prior period adjustment “is :

- a) loss on obsolete inventory.
- b) correction made in a prior period.
- c) bad debt loss a sale two years ago.
- d) settlement of a lawsuit or income tax case which arose in a prior period.

17) Deferred credits represent revenue:

- a) credited to accounts receivable.
- b) credited by a supplier.
- c) earned but not yet received.
- d) received but not yet earned.

18) Accounting as a field of thought, contains certain basic premises. These are called the Fundamental Underlying:

- a) Principles
- b) Accounts
- c) Assumptions
- d) Books

19) When capital stock has been issued and later reacquired, it is called:

- a) treasury stock
- b) authorized stock
- c) preferred stock
- d) common stock

20) The two principle sections of the stockholders equity section are paid-in capital and:

- a) liabilities
- b) capital stock
- c) bonds payable
- d) retained earnings

21) Long-term liabilities do not include:

- a) bonds
- b) divided payable
- c) notes
- d) mortgages

22) When bonds are issued at a premium, the carrying value of the debt as bonds approach maturity:

- a) is refunded
- b) remains the same
- c) increases
- d) decreases

23) In accounting, depreciation is not a process of asset valuation, it is a process of:

- a) cost allocation
- b) cost reduction
- c) value amortization
- d) asset revaluation

24) Obligations which definitely exist but are uncertain as to amount and date of payment are termed:

- a) current liabilities
- b) contingent liabilities
- c) estimated liabilities
- d) probable liabilities

25) There are two principle methods of accounting for investments: the cost method and the:

- a) current method
- b) declining method
- c) market method
- d) equity method

26) In the case of a stock dividend,

- a) the shares are split
- b) inventory is distributed.
- c) the investee's proportionate share in the investment is unchanged
- d) gain on investment is credited

35) Which of the following items should not be classified as a liability?

- a) Payroll Taxes payable b) Creditors
c) Accounts payable d) Deferred Charges

36) A promissory note is a commitment to pay a certain amount of money on a given date ,called the date of:

- a) issue b) notes receivable c) maturity d) issuance

37) A term used to described the employment of Fixed assets that magnify variations in profits ,is:

- a) operating profit b) operating leverage
c) operating employee d) operating ratio

38) Working capital is defined as:

- a) worker's capital
b) current assets minus current liabilities
c) current ratio minus liability.
d) current liabilities plus current assets

39) The depreciation method that does not results in decreasing charge is:

- a) straight-line.
b) fixed –percentage-on-book value.
c) sum-of –the year's-digits.
d) double-declining –balance.

40) A dividend paid in additional stock as opposed to cash, is a :

- a) cash dividend b) stock dividend
c) stock split d) stock option

41) For how many years should a leasehold improvement be depreciated if it has a useful life of 13 years but the lease has only a single life of 10 years:

- a) 10 b) 13 c) 11 ½ d) 23

42) Extraordinary losses and gains are:

- a) seldom encountered in business.
b) disclosed separately from operating income or loss.
c) prior period adjustment.
d) not material in amount.

43) Securities to be Included as cash resources must:

- a) bolster business relations.
b) be held for control of a company.

- a) equal to the nominal rate b) larger than the nominal rate.
c) less than the nominal rate d) independent of the nominal rate.

67) The practice of overstating expenses in the current period to avoid handicapping future periods is:

- a) conservative b) consistent
c) accepted if fully disclosed d) incorrect accounting

68) On January 2, 1991, a rebuilt typewriter costing \$150 was acquired for the office. This item was charged to an expense account. The estimated useful life of the machine is four years. What is the effect of this error on the 1991 and 1992 net earnings amounts?

- a) Net earnings for 1991 are overstated, and net earnings for 1992 will also be overstated.
b) Net earnings for 1991 are understated, and net earnings for 1992 will also be understated.
c) The total net earnings for each of the two years (1991) and (1992) will be overstated.
d) The total net earnings for the two year period (1991) and (1992) will be understated.

69) If the account were to attempt to arrive at an absolutely "correct" for the periodic net earnings, which of the following would be the most useful concept?

- a) Consistency b) Matching c) Materiality d) disclosure

70) Which of the following is the most wide-spread and generally accepted point of recognition of revenues?

- a) When the goods are delivered or services are performed.
b) Upon the receipt of cash from customers.
c) As certain stages of completion of production are attained
d) When orders for goods or services are received

71) Paid-in capital does not include:

- a) Capital contributed to the extent of par or stated value of the shares outstanding.
b) Premium on common and preferred stock.
c) Preferred stock.
d) Capital accumulated by retention of earnings.

72) The reserve for plant expansion account:

- a) is an asset account.
b) is a fund accumulated for the purpose of financing plant expansion.
c) is closed to retained earnings account when the books are closed annually.

d) None of the above.

73) When the total stockholders' equity is smaller than the amount of contributed capital, this deficiency is called:

- a) a net loss b) a dividend c) a liability d) a deficit

74) To be negotiable, a financial instrument must have certain characteristics. Which of the following is not a requirement for a instrument to be negotiable?

- a) Must be payable to a specific person.
b) Must be payable on demand or at a definite time.
c) Must designate a sum certain in money.
d) Must be an unconditional promise or order to pay.

75) Which of the following figures would not be posted to a ledger account?

- a) The cash credit column total in the cash disbursement journal.
b) The sundry debit column total in the cash disbursement journal.
c) The purchase debit column total in the purchase journal.
d) The accounts receivable debit column total in the sales journal.

76) Revenue is:

- a) The flow of products or services provided to customers.
b) Cash received [mm customers].
c) The difference between the selling price of a product or service and the cost of providing such product or service.
d) The same as net earnings.

77) Which of the following would not be found in the current assets section of the statement of financial position?

- a) Marketable securities b) Accrued interest receivable
c) Accrued wages payable d) unexpected insurance

78) Adjusting entries are always necessary if the accounts are not already at their proper balances:

- a) at the end of each month.
b) at the end of each calendar year.
c) to bring accounts to their proper balances before financial statements are prepared.
d) All of the above are correct.

79) When special journals are used, adjusting and closing entries are generally recorded in the:

- a) cash disbursement journal b) cash receipts journal

87) One of the primary differences between direct costing and absorption costing is the treatment of:

- a) variable overhead
- b) direct materials
- c) direct labor
- d) fixed overhead

88) That type of product costing which assigns fixed manufacturing overhead to the units produced as product is called:

- a) direct costing
- b) indirect costing
- c) standard costing
- d) absorption costing

89) Product costs under direct costing include:

- a) prime costs only
- b) prime fixed overhead.
- c) prime costs and variable overhead
- d) prime costs and fixed overhead.

90) Conversion cost is the sum of:

- a) direct labor and all factory overhead
- b) indirect labor and all factory overhead
- c) direct material and direct labor
- d) direct material and factory overhead

91) Accrued expenses:

- a) decrease assets
- b) decreased liabilities
- c) increase liabilities
- d) increase controlling account

92) The working capital of a business enterprise is the excess of current assets over:

- a) long-term liabilities
- b) current ratio
- c) short-term liabilities
- d) current capital

93) Working capital represents:

- a) capital invested in the business.
- b) current assets divided by current liabilities.
- c) earnings regained in the business.
- d) current assets less current liabilities.

94) A system which requires a continuous record of all receipts and withdrawals of each item of inventory is called:

- a) periodic inventory
- b) perpetual inventory
- c) physical inventory
- d) inventory valuation.

95) Extraordinary losses and gains are:

- a) seldom encountered in business

- b) disclosed separately from operating income or loss.
- c) prior period adjustments.
- d) not material in amount.

96) When a construction-type contract is expected to result in a loss, the loss is recorded as soon as it is determinable under:

- a) The completed-contract method only.
- b) the percentage-of-completion method only.
- c) both the completed-contract method and the percentage-of-completion method.
- d) neither the completed-contract method nor the percentage-of-completion method.

97) Goods shipped to dealers on memorandum billing are termed:

- a) goods in transit
- b) consigned goods
- c) segregated goods
- d) none of the above

98) Plant assets retired from active service but kept on a stand by status for use in emergency are:

- a) depreciated over their remaining estimated economic lives.
- b) written down to residual values.
- c) written off in total as an extraordinary loss.
- d) included in the current assets section of the balance sheet.

99) When the lower of cost or market is applied to each inventory item the total valuation of the inventory as compared to the other methods is:

- a) higher
- b) the same
- c) lower
- d) None of the above

100) Goodwill represents the excess of the cost of an acquired business enterprise over the:

- a) total of the current fair values of the enterprise's identifiable assets less its liabilities.
- b) total of the current fair values of the enterprise's tangible assets less its liabilities.
- c) total of the current fair values of the enterprise's intangible assets less its liabilities.
- d) carrying amount of the net assets of the enterprise.

101) A markdown is a reduction in selling price to:

- a) below cost
- b) below the original retail price.
- c) above cost
- d) eliminate profit

102) The yield rate of interest for bonds that are Issued for more than face amount is:

- a) less than the nominal rate
- b) Equal to the nominal rate.
- c) larger than the nominal rate
- d) independent of the nominal rate.

103) Cash discounts on purchased equipment:

- a) increase expenses b) decrease asset cost
c) decrease expenses d) increase asset cost

104) A business enterprise changed from the double - declining - balance method of depreciation for previously recorded plant assets to straight-line method. The cumulative effect of the change on the amount of retained earnings of the beginning of the accounting period in which the change in made is reported separately as:

- a) an extraordinary item.
b) a component of income from continuing operations.
c) a component of income after any extraordinary items.
d) a prior period adjustment.

105) Plant and equipment donated to the company should:

- a) be depreciated b) not be depreciated
c) be written off immediately d) not be recorded

106) When an investment account is maintained on the equity basis, dividends received by the parent should be credited to the:

- a) intercompany account b) investment account.
c) revenue account d) income from investment account.

107) The exclusive right to given area is called:

- a) an exclusive right b) a lease
c) a convenient d) a franchise

108) In combining home office and branch ledger accounts, what accounts are always eliminated?

- a) Reciprocal b) Asset c) Capital d) Liability

109) When convertible bonds are exchanged for common stock, the investor usually consider it as:

- a) a change in form of investment b) a gain or loss
c) a saving of taxes d) a higher tax base

110) When branch books are closed the balance of its income summary account is transferred to the:

- a) retained earnings account b) capital account
c) withdrawals account d) home office account

111) Which of the following is not a contingent liability?

c) reimbursed when the amount of money in the fund is reduced to a predetermined minimum amount.

d) All of the above.

122) Which of the following expenditures incurred in connection with the acquisition of machinery is a proper charge to the asset account?

a) Transportation charges

b) Installation costs

c) Both 1 and 2

d) Neither 1 nor 2

123) If a corporation reacquires its own stock, the stock is listed on the balance sheet in the:

a) current assets section

b) long-term liabilities section

c) stockholders equity section

d) None of the above

124) A material gain resulting from the condemnation of land for public use would be reported on the income statement as:

a) an extraordinary item

b) an other income item

c) an item of revenue from sales

d) None of the above

125) Which of the followings are characteristic of a parent subsidiary relationship known as a pooling of interests?

a) Parent acquires substantially all of the voting stock of subsidiary in exchange for its bonds payable.

b) Parent acquires substantially all of the voting stock of subsidiary in exchange for cash.

c) Parent acquires substantially all of the voting stock of subsidiary in exchange for its voting common stock.

d) All of the above

126) Which of the followings is not a characteristic of managerial accounting reports?

a) Timeliness

b) Relevance

c) Conciseness

d) Cost-benefit Balance

127) The group of manufacturing costs referred to as conversion costs includes:

a) direct materials and direct labor.

b) direct materials and factory overhead.

c) direct labor and factory overhead.

d) None of the above

128) Which of the following departments is an example of a service department?

- a) Factory office
- b) Power plant
- c) Maintenance
- d) All of the above

129) Which of the followings is not a method of allocating service department costs?

- a) Activity-based Costing
- b) Direct Method
- c) Step Method
- d) Sequential Method

130) The point at which the total cost line intersects the vertical axis of the scatter graph indicates:

- a) total variable cost
- b) total fixed cost.
- c) variable cost per unit
- d) None of the above

131) Which of the following statements describes variable Costs?

- a) Costs that vary on a per unit basis as the activity base changes.
- b) Costs that vary in total in direct proportion changes in the activity base.
- c) Costs that remain constant in total dollar amount as the level of activity changes.
- d) Costs that vary on a per unit basis, but remain constant- in total as the level of activity changes.

132) Variances from standard costs are reported on interim income statements as:

- a) selling expenses
- b) administrative expenses
- c) other expenses
- d) None of the above

133) Which inventory method would result in the lower income tax during a period of rising prices?

- a) First-in, First-out
- b) First-out, Last-in
- c) Last-in, First-out
- d) Average

134) The difference between current sales revenue and the sales at the break-even point is called:

- a) marginal revenue
- b) marginal cost
- c) margin of safety
- d) profit margin

135) The process by which management allocates available investment funds among competing capital proposals is referred to as:

- a) capital rationing
- b) capital expenditure budgeting.
- c) leasing
- d) None of the above

136) The amount of income that would result from the best alternative available to a proposed use of cash or its equivalent is referred as:

- a) actual cost
- b) historical cost
- c) opportunity cost
- d) None of the above

137) The budget that summarizes future plan for acquisition of plant facilities and equipment is the:

- a) cash budget
- b) sales budget
- c) capital expenditure budget
- d) None of the above

138) The properties owned by a business enterprise are called:

- a) assets
- b) liabilities
- c) stockholder's equity
- d) owner's equity

139) A debit may signify:

- a) an increase in an asset account.
- b) a decrease in an asset account.
- c) an increase in a liability account.
- d) an increase in which owner's capital account.

140) The receipt of cash from customers in payment of their accounts would be recorded by a:

- a) debit to cash; credit to Accounts Receivable.
- b) debit to Accounts Receivable; credit to cash.
- c) debit to cash; credit to Accounts Payable.
- d) debit to Accounts Payable; credit to cash.

141) Which of the following accounts would be closed to the income summary account at the end of a period?

- a) Sales
- b) Salary expense
- c) Both sales and salary expense
- d) Neither sales nor salary expense

142) The balance in Unearned Rent at the end of a period represents:

- a) an asset
- b) a liability
- c) a revenue
- d) an expense

143) A payment of cash for the purchase of merchandise would be recorded in the:

- a) purchase journal
- b) cash payments journal
- c) sales journal
- d) cash receipts journal

c) sales prices. d) product flow.

151) Standard costs are:

a) expensive. b) cheap.
c) historical. d) predetermined.

152) Total manufacturing costs are divided by the total number of units produced to obtain a cost per unit under the:

a) Market method. b) Quantitative unit method.
c) Average unit cost method. d) Qualitative unit method.

153) Spoilage that occurs under inefficient operating conditions and is ordinarily controllable is called:

a) normal spoilage. b) abnormal spoilage.
c) defective goods. d) non defective goods.

154) Which of the following is the proper accounting treatment of a gain contingency?

a) An accrued amount b) Deferred earnings
c) An account receivable with an additional disclosure explaining the nature of the transaction
d) Disclosure only

155) Cash discounts on purchased equipment:

a) increase expense b) decrease asset cost.
c) decrease profit. d) increase asset cost.

156) A wasting asset is a natural resource that is:

a) destroyed quickly b) ever lasting.
c) not consumed d) exhausted through consumption.

157) The process of writing off intangibles is called:

a) Depletion. b) Depreciation.
c) Amortization. d) Appreciation.

158) Individual products, and each of significant sales value produced simultaneously are known as:

a) Products. b) By-Products.
c) Main Products. d) Joint Products.

159) A list of assets, liabilities, and owner's equity of a business entity as of a specific date is:

a) a balance sheet. b) an income statement.

c) a statement of owner's equity. d) a retained earnings statement.

160) Product cost under full-costing include:

- a) raw material plus conversion costs.
- b) raw material plus prime costs.
- c) raw material plus fixed overhead.
- d) raw material plus variable overhead.

161) Extraordinary items appear in the...

- a) balance sheet. b) income statement.
- c) retained earnings statement. d) statement of financial position.

162) To allocate service department costs, one of following methods may be used...

- a) critical path method b) payback method
- c) step method d) simple average method

163) Under standard costing, rework costs of norm defective units are charged into

- a) work in process account.
- b) retained earnings account.
- c) loss account.
- d) factory overhead control account.

164) joint products manufacturing is found in industry.

- a) auto b) audi-vidio c) home d) meat-packing

165) Which of the following is accounted for differently under the cash and accrual bases of accounting:

- a) prepay rent for two years
- b) pay for services received
- c) pay salaries in cash
- d) receive cash from sale of merchandise to customers

166) A flexible budget is:

- a) appropriate for control of factory overhead but not for control of direct materials and direct labor.
- b) appropriate for level of activity.
- c) appropriate for control of direct material and direct labor but not for control of factory overhead.
- d) not appropriate when costs and expenses are affected by

fluctuations in volume.

167) Which of following types of attest engagements provides the highest level of assurance? a/an

- a) audit b) compilation c) examination d) review

168) Which of the following measures is useful as an indication of the ability of a firm to liquidate current liabilities?

- a) Activity ratios b) Acid-test ratio
c) Current ratio d) Working capital

169) An example of a cash flow from an investing

- a) payment of cash for dividends,
b) payment of cash to purchase equity securities.
c) receipt of cash from the sale of equipment.
d) receipt of cash from the sale of capital stock.

170) The auditor's analytical review will be facilitated if the client:

- a) corrects material weaknesses in internal accounting control before the beginning of the audit.
b) reduces Inventory balances to the lower of cost or market.
c) segregates obsolete inventor before the physical inventory count.
d) uses a standard cost system that produces variance reports.

171) Which method of inventory pricing best approximates specific identification of the actual flow of costs and units in most perishable goods merchandising situations?

- a) FIFO b) LIFO
c) Weighted average cost d) All of the above

172) Which of the following items does not affect the planned level of detection risk?

- a) Combined reliability
b) Desired level of audit risk.
c) Effectiveness of internal control.
d) Level of detection risk from the prior year's audit.

173) All marketable equity securities owned by an investing company should be recorded at their

- a) original cost b) lower of cost or market
c) fair market value d) fair market

174) Although some notes have no stated interest rates, all commercial notes contain interest, because money...

- a) has time value
- b) is an item of cash
- c) is the standard medium of exchanges V
- d) must he kept in hank accounts

175) Depreciation is a variable expenses if the depreciation method used for reporting purposes is:

- a) declining-balance
- b) straight-line
- c) sum-of-the-years'-digits
- d) units-of-production

176) For the routine measurement of assets included in the investment base, the most frequently-used valuation is:

- a) current disposal value
- b) net book value
- c) total present value
- d) total fixed value

177)Retained earnings is a subcategory of:

- a) owners' equity
- b) liabilities
- c) contributed capital
- d) capital stock

178)To account for a donated asset, accountants charge the specific asset account for ...

- a)The cost of the donated item
- b)The book value of the donated item
- c)The estimated fair market value of the donated item
- d)No value of the donated item.

179) Unrealized losses and unrealized loss recoveries on the current marketable equity securities portfolio are recognized in the

- a) balance sheet
- b) income statement of the future periods.
- c) income statement of the period of change.
- d) retained earnings.

180) The following item relating to a partner will not appear in profit and loss appropriation account:

- a) salary
- b) drawings
- c) commission on sales
- d) bonus calculated on gross profit

181) For a manufacturing business which of the followings is not considered as inventories:

