



In The Name of GOD the compassionate the merciful
Technical and vocational schools Mahmoodabad

Name & Last name:

Student Code

Exam time : ۳۰

Course : **English For Accounting students ۱**

Teacher's name: **Mr. Bagheri**

A. Multiple choice questions

۱. The blocked fund on banks, in which groups of balance sheet classified?

- a. current asset
- b. intangible asset
- c. other asset
- d. non-current assets

۲. What conditions, the extraordinary items must be have?

- a. it doesn't expect to occur frequently and regularly
- b. it has abnormal nature
- c. it doesn't occur since ۵ years ago
- d. none

۳. Classify each transaction included

issued common stock, cash received from customer, Purchased land

- b. Financing, operating, investing
- b. Investing, financing, operating
- c. Investing, financing, operating
- d. Operating, financing, investing

۴. Goods return by buyer, due to defect of goods, in which account recorded?

- a. purchase returns and allowances
- b. sale returns and allowances
- c. sale discounts
- d. purchase discounts

۵. The revenue of Tehran Company is ۱۰,۰۰۰,۰۰۰ and its expenses are ۶,۸۰۰,۰۰۰, how much is its profit?

- a. ۶,۸۰۰,۰۰۰
- b. ۳,۲۰۰,۰۰۰
- c. ۱۶,۸۰۰,۰۰۰
- d. ۱۰,۰۰۰,۰۰۰



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B .Vocabulary

Financial statements	Manufacturing enterprises	GAAP
Land	Salary	FASB
Equipment	Capital	GAAS
Independent auditor	Profit	R&D
Income statement	Common stock	Bond
Rent	Factory	Balance sheet
Cash flows statement	Extraordinary items	Accounting
Revenue	Sale	Liabilities
Inventory	Cash	Expenses
Auditing	Asset	Money