

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

سری سوال: یک ۱

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/گد درس: حسابداری، حسابداری (ارشد) ۱۲۱۴۰۲۴ - حسابداری (چندبخشی) ۱۲۱۴۱۰۸

1-The function of accounting is providing useful financial.....about economic entities to managers, investors, creditors, etc.

1. goods 2. products 3. information 4. furniture

2-Financial accounting is primarily for decision makers who are outside the economic entity. 'Primarily' means..... .

1. slowly 2. quickly 3. quietly 4. basically

3-The objectives of financial reporting are to provide information. 'Objectives' means..... .

1. purposes 2. relations
3. obstacles 4. abilities

4-.....and reliability are the two primary qualities that make accounting information useful for decision making.

1. Relevance 2. Classification 3. Consistency 4. Comparability

5-The increase in equity from peripheral or incidental transactions of an entity and from other transactions is called..... .

1. gains 2. losses 3. taxes 4. debts

6-Accounting theory has developed to meet changing demands and influences. 'Meet' means..... .

1. face 2. stop 3. vary 4. destroy

7-GAAP are extremely important toauditors.

1. dependent 2. illegal
3. independent 4. relevant

8-The income statement is the report that measures the success of enterprise operations for a(n)period of time.

1. rare 2. given 3. unknown 4. unlimited

9-In a company salaries and wages are considered as..... .

1. assets 2. revenues 3. expenses 4. investments

10-That's not to say that income totals are uniform and precise. 'Precise' means..... .

1. exact 2. wrong 3. false 4. unclear

11-In the single-step statement, expenses are.....from revenues.

1. added 2. deducted 3. multiplied 4. divided

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12-The coordination and assembly of resources to produce a product or deliver a service is called.....

1. marketing 2. distribution 3. importing 4. production

13-The cost of lighting in the factory where a desk was made is a(n)cost of the desk.

1. direct 2. indirect 3. fixed 4. accumulated

14-Which of the following choices are recorded as expenses when they are incurred?

1. withdrawals 2. investments
3. capitalized costs 4. non capitalized costs

15-The goods partially worked on but not yet fully completed is called.....

1. cost object 2. finished goods inventory
3. work-in-process inventory 4. direct materials inventory

16-The.....is that quantity of output where total revenues and total costs are equal.

1. breakeven point 2. cost object
3. total cost 4. operating income

17-A change in the.....will cause a change in the total cost of related cost object.

1. cost driver 2. revenue driver
3. breakeven point 4. fixed cost

18-Total revenues from operations minus total costs from operations is called.....

1. net income 2. operating income
3. income taxes 4. total revenues

19-A central task of.....is cost management.

1. manage 2. manages
3. managerial 4. managers

20-At the breakeven point, the operating income is.....

1. zero 2. one 3. ten 4. hundred

21-The cost that changes in total in proportion to changes in a cost driver is called.....

1. fixed cost 2. fixed profit
3. variable cost 4. invariable cost

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22-The historical costs, as distinguished from budgeted or forecasted costs are called..... .

- | | |
|-------------------|--------------------|
| 1. rare costs | 2. actual costs |
| 3. variable costs | 4. imaginary costs |

23-Capitalized costs are first recorded as a(n).....when they are incurred.

- | | | | |
|--------|---------|-----------|----------|
| 1. tax | 2. loss | 3. profit | 4. asset |
|--------|---------|-----------|----------|

24-"Applied ethics" is still necessary and possible. 'Possible' means.....

- | | | | |
|-----------|---------|----------|----------|
| 1. احتمال | 2. ممکن | 3. تمکین | 4. امکان |
|-----------|---------|----------|----------|

25-Auditors could not render an opinion on such statements. 'Auditors' means..... .

- | | | | |
|--------------|------------|--------------|-------------|
| 1. بانکداران | 2. بازرسان | 3. حسابداران | 4. حسابرسان |
|--------------|------------|--------------|-------------|

26-The performance evaluation provides feedback on the actual results. 'Feedback' means..... .

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|----------|------------|-----------|------------|
| 1. نتیجه | 2. ارزیابی | 3. ارتباط | 4. بازخورد |
|----------|------------|-----------|------------|

27-The statement of cash flows provides information not available from other financial statements. 'Cash flows' means..... .

- | | | | |
|------------------|----------------|---------------|-------------|
| 1. گردش وجوه نقد | 2. کاربر صندوق | 3. سود و زیان | 4. ترازنامه |
|------------------|----------------|---------------|-------------|

28-The language of cost accounting has specific terms for manufacturing costs. 'Manufacturing' means

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|-------------|----------|-----------|-----------|
| 1. بازرگانی | 2. سهامی | 3. تولیدی | 4. خدماتی |
|-------------|----------|-----------|-----------|

29-A cost driver is any factor that affects costs. 'Cost driver' means

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|---------------|----------------|----------------|---------------|
| 1. محرک هزینه | 2. موضوع هزینه | 3. هزینه متغیر | 4. مخزن هزینه |
|---------------|----------------|----------------|---------------|

30-Examples of circumstances in which particular accounting or reporting practices have been viewed as economic consequences are numerous. 'Numerous' means..... .

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|-------|---------|--------|----------|
| 1. کم | 2. نقاط | 3. عدد | 4. متعدد |
|-------|---------|--------|----------|

31-In turn, accountants are becoming sensitive to the quality of products and services sold to their external customers. 'Sensitive' means..... .

- | | | | |
|------------|---------|----------|---------|
| 1. بی توجه | 2. حساس | 3. متفکر | 4. دقیق |
|------------|---------|----------|---------|

32-Financial statements must have credibility to external users. 'Credibility' means..... .

- | | | | |
|------------|-----------|-----------|------------|
| 1. استقرار | 2. اشتباه | 3. اعتبار | 4. استقلال |
|------------|-----------|-----------|------------|



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33-Ethical behavior typically is viewed as acting in a manner that is consistent with the values of society. 'Values of society' means..... .

1. جوامع با فرهنگ
2. ارزشهای جامعه
3. فرهنگهای جامعه
4. جامعه فرهنگی

34-There is an emphasis on assessing cash flow prospects. 'emphasis' means..... .

1. تغییر
2. تفسیر
3. تاخیر
4. تاکید

35-The support activities provided to customers are called..... .

1. customer service
2. customer cost
3. seller fees
4. producer revenue