

سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۷۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۴ - حسابداری (چندبخشی) ۱۲۱۴۱۰۸

1-Residual interest in the assets of an entity that remains after deducting its liabilities is called

1. losses 2. equity 3. revenue 4. expense

2-Financial information is primarily for decision makers who are outside the economic entity.

1. accounting 2. painting 3. drawing 4. reporting

3-Because of the importance of the financial statements, often engage independent auditor to attest to the fairness of the statements.

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

4-The economic environment as well as the information needs change continuously. 'As well as' means..... .

1. so 2. as 3. and 4. but

5-For information to be useful there must be a connection between these users and the they make.

1. bankers 2. auditors 3. decisions 4. independents

6-Outflows or other using up of assets or incurrences of liabilities during a period from delivering or producing goods that constitute the entity's ongoing major or central operations are called

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

7-A(n) is a formal tabulation of account names and dollar amounts derived from accounting records maintained by a business entity.

1. information 2. biography
3. external users 4. financial statement

8-The income statement is often called statement of

1. income 2. expense 3. gain 4. loss

9-In the single-step income statement, just two groupings exist: and expense.

1. taxes 2. losses 3. revenues 4. forms

10-Extraordinary Items are and infrequent material gains and losses.

1. usual 2. unusual 3. frequent 4. ordinary

11-Which of the following choices decreases the equity?

1. loss 2. asset 3. income 4. revenue

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12-The method of cash flows reports cash receipts and cash disbursements from operating activities.

1. single 2. direct 3. multiple 4. indirect

13-The primary purpose of the statement of is to provide information about an entity's cash receipts and cash payments during a period.

1. balance sheet 2. investment 3. cash flows 4. loss

14-Managers are increasingly sharing accounting information with parties such as suppliers.

1. input 2. exclusive 3. internal 4. external

15-The support activities provided to customers is called

1. design of product 2. customer service
3. production 4. distribution

16-Research and (R&D) is the generation of, and experimentation with, ideas related to new products, services, or processes.

1. deletion 2. delivery 3. decreasing 4. development

17-"To describe the actions managers undertake to satisfy customers while continuously reducing and controlling costs" is called

1. cost management 2. distribution
3. auditing 4. budget

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

1. asset 2. revenue 3. expense 4. liability

19-Which of the following choices is the sum of the costs assigned to a product for a specific purpose?

1. fixed cost 2. cost allocation 3. product cost 4. conversion cost

20-Conversion costs are fordirect materials into finished goods.

1. denying 2. refusing 3. translating 4. transforming

21-Management control is primarily a human..... that should focus on how to help individuals do their jobs better.

1. activity 2. actively 3. activate 4. activates

22-In the two-part classification, prime costs would include only materials costs.

1. net 2. direct 3. oblique 4. indirect

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23- A revenue driver is a factor that affects

1. gains 2. assets 3. losses 4. revenues

24- Breakeven point is that quantity of output where total revenues and total costs are equal, that is, where the operating is zero.

1. liability 2. income 3. equity 4. asset

25- Applied ethics is still necessary and possible. necessary means in persian..... .

1. زیان آور 2. ضروری 3. ممکن 4. مالی

26- Potential classification problems are thus eliminated. "Classification" means in persian

1. افشا 2. بالقوه 3. محدوده 4. طبقه بندی

27- Accountants combine or adjust these data to answer the questions from particular internal or external users. "Adjust" means in persian

1. تعدیل کردن 2. اثبات کردن 3. تعطیل کردن 4. پیشنهاد دادن

28- They will help us demonstrate the multiple purposes of cost accounting systems, which we will stress throughout the section. "Multiple" means in persian

1. غیرمستقیم 2. چندگانه 3. نظارتی 4. بیگانه

29- Exhibit 3 shows a feedback loop from control back to planning. "Planning" means in persian

1. دفترداری 2. گزارشگری 3. برنامه ریزی 4. مستند سازی

30- Objectives of Financial Reporting by business enterprises, presents the goals and purposes of accounting. "Financial reporting" means in persian

1. مالیات اظهاری 2. مالیات اجباری 3. اظهارنامه مالی 4. گزارشگری مالی