

سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۸۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

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

1-Accounting is a(n)activity.

1. service 2. political 3. advertising 4. manufacturing

2-Which of the following choices uses management accounting information?

1. buyer 2. manager 3. investor 4. creditor

3-The financial accounting communicates the recorded data to users.

1. inside 2. within 3. internal 4. external

4-.... consists of the financial accounting and reporting conventions, rules, and procedures that a business entity must use in preparing external financial statements.

1. R&D 2. GAAS 3. GAAP 4. tax returns

5-Increases in net assets of a particular enterprise resulting from transfers to it from other entities of something of value to obtain or increase ownership interests in it is called.....?

1. losses 2. expenses
3. distribution to owners 4. investments by owners

6- Occurrences of this sort are sometimes referred to as the economic consequences of accounting and reporting practices. 'Sort' means..... .

1. tape 2. kind 3. tax 4. tip

7-Companies can change methods,but the changes are restricted to situations."restricted" means

1. gained 2. limited 3. attacked 4. developed

8-The objectives of the statement of cash flows is providing information on a cash basis about its operating, investing, and financing activities. "objectives" means

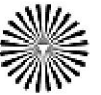
1. sheets 2. statements 3. aims 4. owners

9-In the single-step, just two groupings exist: revenue and expenses.

1. balance sheet 2. income statement
3. statement of cash flows 4. statement of owner's equity

10-In the classification of cash flows, obtaining cash from creditors and repaying the amounts borrowed are activities.

1. taxing 2. investing 3. operating 4. financing



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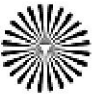
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- 11-Inflows or other enhancements of assets of an entity or settlements of its liabilities during a period from delivering or producing goods, rendering services that constitute the entity's ongoing major operations is called.....?
1. current liabilities
 2. expenses
 3. revenues
 4. losses
- 12-Frequently income tax is reported separately as the last item before to indicate their relationship to income before income tax.
1. sales
 2. assets
 3. revenues
 4. net income
- 13-The cash flows from operating activities section always appears first, followed by the and financing activities sections.
1. taxing
 2. investing
 3. controlling
 4. budgeting
- 14-Accounting helps facilitate planning, control, and making through budgets and other financial benchmarks.
1. decide
 2. decides
 3. decision
 4. decided
- 15-Feedback involves managers examining past performance and systematically exploring alternative ways to future performance.
1. reject
 2. delete
 3. remove
 4. improve
- 16-Customers are to the success of an organization.
1. pivotal
 2. unusual
 3. unnecessary
 4. unimportant
- 17-There is heightened recognition that a continuing flow of products or services is a prerequisite for the ongoing success of most organizations.
1. low quality
 2. incomplete
 3. innovative
 4. incorrect
- 18- Cost is a general term that encompasses both tracing accumulated costs to a cost object, and allocating accumulated costs to a cost object.
1. assignment
 2. allocation
 3. tracing
 4. driver
- 19-The direct/indirect cost classification depends on the choice of the
1. marketing
 2. cost object
 3. capitalized cost
 4. revenue driver
- 20-Iran Khodro Company incurs 20 million Dollars in a given year for the leasing and insurance of its Samand plant. These leasing and insurance are costs.
1. fixed
 2. variable
 3. capitalized
 4. production
- 21-In the two-part classification, conversion costs would be only the manufacturing costs.
1. capitalized
 2. variable
 3. indirect
 4. direct



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22- Service-sector companies provide or intangible products to their customers.

1. goods 2. services 3. inventories 4. merchandise

23- Operating income is computed by subtracting operating costs from

1. net income 2. total costs
3. fixed costs 4. operating revenues

24- The breakeven point is that quantity of output where total revenues and total ... are equal, that is, where the operating income is zero.

1. costs 2. taxes 3. losses 4. incomes

25- Understandability is an important ingredient of useful information. "Understandability" means

1. مفیدبودن 2. محافظه کاری 3. قابلیت فهم 4. بهای تمام شده

26- People are sometimes surprised to learn that there are two ways to calculate net income. "Net income" means

1. سود خالص 2. سود عملیاتی 3. سایر درآمدها 4. درآمد غیرعملیاتی

27- Is Iran Khodro's management control system better than Saipa's? "Management control" means....

1. بودجه بندی 2. مدیر کنترلی 3. کنترل مدیریت 4. بررسی بودجه

28- Manufacturing-cost accounting systems vary among companies. "Manufacturing" means

1. تولیدی 2. عملیاتی 3. بازرگانی 4. ردیابی

29- For simplicity, throughout this chapter non-operating revenues and non-operating costs are assumed to be zero. "Non-operating" means

1. زیانده 2. ناخالص 3. غیرمستقیم 4. غیرعملیاتی

30- Describe the building block concept of costing systems. "Costing" means

1. هزینه یابی 2. سفارش کار 3. استاندارد 4. عادی

| شماره سوال | پاسخ صحيح | وضعيت كليد |
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| 30 | الف | عادي |