

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

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

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

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

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

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

5-The support activities provided to customers is called

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

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

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

7-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

8-A revenue driver is a factor that affects

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

9-The FASB has identified be qualitative characteristics of accounting information that distinguish better information from inferior information for.....process.

1. forgetting 2. temporary
3. fundamental 4. decision making

10-Revenues take many forms, such as sales, fees,, dividends, and rents.

1. cost of goods sold 2. depreciation
3. interest 4. taxes

11-A secondary objective of the statement of cash flows is to provide information on a cash basis about its operating, investing, and financing activities."objective" means

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

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12-Financial accounting, as mentioned, is constrained by generally accepted.....principles.

1. auditing 2. managing 3. accounting 4. budgeting

13-Cost assignment encompasses both cost and cost allocation.

1. management 2. tracing 3. object 4. direct

14-Direct materials in stock and awaiting use in the manufacturing process are called

1. direct materials inventory 2. direct materials costs
3. cost tracing 4. fixed cost

15-In which of the following choices, the operating income is zero?

1. Fixed costs 2. Income taxes
3. Cost of good soled 4. The breakeven point

16-Accounting is a(n)activity.

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

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

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

18-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

19-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

20-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

21-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

22-The direct/indirect cost classification depends on the choice of the

1. marketing 2. cost object 3. capitalized cost 4. revenue driver

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

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

24- Operating income is computed by subtracting operating costs from

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

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

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

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

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

27- 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

28- All other changes in the balance sheet accounts must be analyzed to determine the effects on cash. "Balance sheet" means

1. صورت سود و زیان 2. مانده تعدیل شده 3. ترازنامه 4. صفحه تراز

29- 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

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

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

شماره سوال	پاسخ صحيح	وضعيت كليد
١	ب	عادي
٢	ج	عادي
٣	ج	عادي
٤	ب	عادي
٥	ب	عادي
٦	الف	عادي
٧	الف	عادي
٨	د	عادي
٩	د	عادي
١٠	ج	عادي
١١	الف	عادي
١٢	ج	عادي
١٣	ب	عادي
١٤	الف	عادي
١٥	د	عادي
١٦	الف	عادي
١٧	د	عادي
١٨	د	عادي
١٩	ج	عادي
٢٠	د	عادي
٢١	ب	عادي
٢٢	ب	عادي
٢٣	ب	عادي
٢٤	د	عادي
٢٥	الف	عادي
٢٦	الف	عادي
٢٧	الف	عادي
٢٨	ج	عادي
٢٩	د	عادي
٣٠	د	عادي