

تعداد سوالات: تستی: ۳۰ تشریحی: --
زمان آزمون (دقیقه): تستی: ۵۵ تشریحی: --



نام درس: زبان تخصصی ۲
رشته تحصیلی / کد درس: حسابداری - ۱۲۱۴۰۲۴

مجاز است.

استفاده از:

کد سری سؤال: یک (۱)

امام خمینی (ره): این محرم و صفر است که اسلام را زنده نگه داشته است.

Find the correct answers (a, b, c, or d) and mark them on your answer sheets.

- 1- The function of accounting is to provide useful.....information about economic entities.
 - a. social
 - b. biological
 - c. illegal
 - d. financial
- 2- Accounting theory has developed to.....changing demands and influences.
 - a. ignore
 - b. meet
 - c. divide
 - d. reject
- 3- occurrences of this **sort** are sometimes referred to as the economic consequences of accounting. "Sort" means.....
 - a. kind
 - b. supply
 - c. budget
 - d. variable
- 4- GAAP require many estimates, assumptions, and professional judgments by management and
 - a. clerks
 - b. students
 - c. accountants
 - d. laborers
- 5- Ethical behavior requires an assessment of whether a decision or action is "right or.....".
 - a. true
 - b. correct
 - c. left
 - d. wrong
- 6- Financial statements **display** either the financial position of the entity or one kind of changes in financial position of entity during a period of time."Display" means.....
 - a. join
 - b. show
 - c. play
 - d. separat
- 7- Accounting theory has been defined as a coherent set of..... principles.
 - a. logical
 - b. illogical
 - c. pure
 - d. public
- 8-over the years numerous organizations, committees, and interested **individuals** developed and published their frameworks. "Individuals" means.....
 - a. firms
 - b. companies
 - c. offices
 - d. persons
- 9-The two primary qualities that make accounting information useful for decision making are.....and reliability.
 - a. rejection
 - b. relevance
 - c. irrelevance
 - d. irregularity
- 10- Investors and creditors can use the information on the income statement to..... the past performance of the interprise.
 - a. change
 - b. vary
 - c. increase
 - d. evaluate

11-Assuming all other factors are equal, the income of the first company will be lower than **that** of the second. "That" refers to.....

- a. the income b. factors c. company d. other factors

12- Expenses take many forms, such asof goods sold, rent, and taxes.

- a. size b. cost c. price d. value

13-In the single-step statement, just two groupings exist:.....and expenses.

- a. losses b. events c. avenues d. revenues

14- A subsection reporting expenses of general administration is called "administrative or general.....".

- a. losses b. prices c. expenses d. profits

15-Decrease in equity from peripheral or incidental transactions of an entity is called.....

- a. gains b. taxes c. losses d. profits

16-The manner by which individuals or groups learn about and value the attributes of products or services and purchase them is called.....

- a. operating b. production c. Distribution d. Marketing

17-The detailed planning and engineering of products, services or processes is called".....of products, services or processes".

- a. design b. control c. cost d. loss

18- What measures and reports financial information and other types of information that assist managers in fulfilling the goals of the organization is called.....

- a. production b. value chain c. marketing d. management accounting

19-This chapter explains several widely recognized cost concepts and terms. "Terms" means.....

- a. worlds b. words c. sales d. sentences

20- The assigning of indirect costs to the chosen cost object is called.....

- a. cost driver b. cost object c. cost allocation d. cost assignment

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21- Those activities that customers perceive as adding value to the products or services they purchase are called.....activities.

- a. fixed b. variable c. value-added d. work-in-process

22- Operating income = Total revenues - Total.....

- a. losses b. costs c. profits d. interests

23- The operating income plus nonoperating revenues minus nonoperating cost minus income taxes is called.....

- a. CVP b. FC c. net loss d. net income

24- R&D stands for Research and Development. "Research and Development" means.....

- الف. جستجو و کاوش ب. پژوهش و ارتباط ج. توصیه و تحقیق د. تحقیق و توسعه

25- Customer **satisfaction** is priority one. "Satisfaction" means.....

- الف. رضایت ب. منفعت ج. خیانت د. وجاهت

26- Probable future economic **benefits** obtained or controlled by a particular entity as a result of past transactions are called assets. "Benefits" means.....

- الف. دارایی ها ب. بدهی ها ج. هزینه ها د. سودها

27- Increases in equity from peripheral transactions of an entity are called **gains**. "Gains" means.....

- الف. منافع تخیلی ب. ضرر آنی ج. سود عملیاتی د. سود غیر عملیاتی

28- A relevant range is the range of the cost driver in which a specific relationship between cost and driver is **valid**. "Valid" means.....

- الف. معتبر ب. نامعتبر ج. متغیر د. ثابت

29- **Noncapitalized** costs are recorded as expenses of the accounting period when they are incurred. "Noncapitalized" means.....

- الف. سود ده ب. غیر سودمند ج. سرمایه ای نشده د. سرمایه ای شده

30- The **breakeven point** is where the total revenues line and total costs line intersect. "Breakeven point" means.....

- الف. نقطه سراسری ب. نقطه سربه سر ج. نقطه سرتاسری د. سرتاسر نقطه ها