

تعداد سوالات: تستی: ۴۰ تشریحی: --
زمان آزمون (دقیقه): تستی: ۸۰ تشریحی: --

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نام درس: زبان تخصصی ۲
رشته تحصیلی / کد درس: حسابداری-۱۲۱۴۱۰۸

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- Financial statements must have credibility tousers.
 - a. no
 - b. few
 - c. external
 - d. only internal
- 6- Ethical behavior requires an assessment of whether a decision or action is "right or.....".
 - a. true
 - b. correct
 - c. left
 - d. wrong
- 7- 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
- 8- In accounting, as in other areas of business, ethical dilemmas are encountered
 - a. never
 - b. seldom
 - c. frequently
 - d. not at any time
- 9- Accounting theory has been defined as a coherent set of..... principles.
 - a. logical
 - b. illogical
 - c. pure
 - d. public
- 10- over the years numerous organizations, committees, and interested **individuals** developed and published their frameworks. "Individuals" means.....
 - a. firms
 - b. companies
 - c. offices
 - d. persons

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- 11-The two primary qualities that make accounting information useful for decision making are.....and reliability.
- a. rejection b. relevance c. irrelevance d. irregularity
- 12- Investors and creditors can use the information on the income statement to..... the past performance of the enterprise.
- a. change b. vary c. increase d. evaluate
- 13-Economist J.R Hicks defined income as thevalue an entity can consume during a period and still be as well-off at the end as at the beginning.
- a. maximum b. little c. minimum d. slight
- 14-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
- 15- Expenses take many forms, such asof goods sold, rent, and taxes.
- a. size b. cost c. price d. value
- 16-In the single-step statement, just two groupings exist:.....and expenses.
- a. losses b. events c. avenues d. revenues
- 17-The capital maintenance approach takes the net assets or capital values. "assets" means.....
- a.informations b. properties c. balances d. skeletons
- 18- A subsection reporting expenses of general administration is called "administrative or general.....".
- a. losses b. prices c. expenses d. profits
- 19-Decrease in equity from peripheral or incidental transactions of an entity is called.....
- a. gains b. taxes c. losses d. profits
- 20-Do not assume that management accounting focuses **exclusively** on internal parties. "Exclusively" means.....
- a. only b. rapidly c. slowly d. quickly

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21-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

22-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

23- 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

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

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

25- The timemust be specified in major assumptions.

- a. Piece b. span c. area d. rent

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

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

27- 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

28- Operating income = Total revenues-Total.....

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

29- The abbreviation of USP in accounting stands for "unit selling....."

- a. price b. piece c. product d. person

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

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

31-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

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

الف. رضایت ب. منفعت ج. خیانت د. وجاهت

33-Management **accountants** and controllers are staff management in most organizations.

Accountants means..... .

الف. کارکنان ب. حسابرسان ج. حسابداران د. ناظران

34-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

35-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

36-Managers prefer to make decisions on the basis of direct costs **rather than** indirect costs.

"Rather than " means..... .

الف. در خلال ب. بجای ج. کمتر از د. هنگامی که

37-If Iran Khodro Co buys a steering wheel at \$60 for each of Samand cars, then the total cost of steering wheels should be \$60 times the number of cars **assembled**. "Assembled" means..... .

الف. فروخته شده ب. تولید شده ج. مونتاژ شده د. خراب شده

38- 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. نا معتبر ج. متغیر د. ثابت

39- **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

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40-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