

تعداد سوالات: تستی: ۳۰ تشریحی: --
زمان آزمون (دقیقه): تستی: ۶۵ تشریحی: --

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نام درس: زبان تخصصی ۲

رشته تحصیلی / کد درس: حسابداری (تجمیع) ۱۲۱۴۱۰۸

استفاده از:

کد سری سؤال: یک (۱)

تنها با یاد اوست که دل‌ها آرام می‌گیرد.

Directions: Choose the best answer and mark it on your answer sheet.

- Financial accounting information is primarily for decision makers who arethe economic entity, such as investors and creditors.
 - inside
 - outside
 - on
 - within
- Inflation began to subside in the mid-1980s. "Mid" means.....
 - early
 - late
 - moment
 - middle
- "GAAP" stands for generally accepted accounting
 - parts
 - parties
 - principles
 - payments
- GAAP require many estimates, assumptions , and professional judgements by management and by
 - clerks
 - workers
 - accountants
 - students
- Ethical behavior typically is viewed asin a manner that is cinsistent with the values of society.
 - acting
 - stopping
 - avoiding
 - preventing
- The financial information subject includes not only the financial statements the notes to the financial statements.
 - or
 - so
 - and
 - but also
- The income statement is the report that the success of enterprise for a given period of time.
 - alters
 - decreases
 - increases
 - measures
- The income statement helps users determine the risk of not achieving particular cash
 - flues
 - flows
 - follows
 - fellows
- The transaction approach to income measurement requires the use of revenue, expense, loss, and gain accounts, without an income statement cannot be prepared.
 - who
 - which
 - whom
 - whose

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10. The expression “single-step” is derived from the single..... necessary to arrive at net income.
- a. division b. addition c. subtraction d. multiplication
11. The method which is also called income income statement method reports cash receipts and cash disbursements from operating activities.
- a. possible b. impossible c. direct d. indirect
12. The indirect method adds back to net the noncash expenses and losses and the noncash revenues and gains.
- a. adds b. subtracts c. divides d. multiplies
13. Financial accounting is constrained by generally accounting principles.
- a. accept b. accepts c. accepting d. accepted
14. We use cost management to describe the actions managers undertake to satisfy customers while continuously reducing and controlling
- a. costs b. gains c. profits d. interests
15. The detailed planning and engineering of products, services, or processes is called of products, services, or processes.
- a. design b. production c. distribution d. purchase
16. Cost accounting measures and reports financial and other information related to the organization’s acquisition or consumption of
- a. races b. rices c. raises d. resources
17. The manner by which individuals or groups learn about and value the attributes of products or services and purchase those products is
- a. variance b. value chain c. marketing d. distribution
18. Most people consider costs as amounts that must be paid to acquire goods and services.
- a. unreal b. rare c. monetary d. invisible

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کد سری سؤال: یک (۱)

19. The the cost in question, the more likely the economic feasibility of tracing that cost to a particular cost object.
- a. high b. highest c. higher d. highest than
20. A cost is a cost that changes in total in proportion to changes in a cost driver.
- a. fixed b. unusual c. deleted d. variable
21. A relevant range is the range of the cost driver in which a specific relationship between cost and driver is
- a. unseen b. valid c. invalid d. expired
22. Goods partially worked on but not yet fully completed are called inventory.
- a. finished goods b. work-in-process
c. direct d. indirect
23. A product cost is the sum of the costs assigned to a product for a specific
- a. purpose b. propose c. profile d. prevent
24. In the CVP model, V which refers to units manufactured or units sold stands for
- a. voice b. very c. volume d. variable
25. Our restriction to units of output as the sole revenue or cost driver is important to keep in mind. 'Restriction' means
- a. theory b. limitation c. reduction d. expansion
26. This method is called transaction approach and is the method with which you are familiar. 'Familiar' means
- a. مشابه b. غیرمشابه c. آشنا d. ناآشنا
27. Customer satisfaction is priority one. 'Satisfaction' means
- a. توانمندی b. ناخشنودی c. حمایت d. رضایت
28. This chapter explains several widely recognized cost concepts and terms. 'Concepts' means
- a. مفاهیم b. اصطلاحات c. تفسیرها d. تغییرات

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29. Managers will choose the classification of costs that best helps them in their planning, control, and other activities. 'Planning' means

- a. کنترل b. هزینه یابی c. بازاریابی d. برنامه ریزی

30. These CVP assumptions clearly are extreme in the sense that they would rarely match reality.

'Rarely' means

- a. همیشه b. اغلب c. به ندرت d. هرگز

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