

- 1-The environment of accounting consists of social- economic- political- legal conditions that vary from time to time. 'From time to time' means..... .
1. never                                      2. always                                      3. usually                                      4. sometimes
- 2- Financial reporting should provide information that is useful to present investors and creditors and other users in making rational investment. 'Rational' means "based on.....".
1. season                                      2. reason                                      3. ambiguity                                      4. inexactness
- 3-In order to minimize the potential dangers of accountants, the accounting profession has attempted to develop a set of standards that is generally.....and universally practiced.
1. accepted                                      2. acceptance                                      3. accepts                                      4. accept
- 4- Ethical behavior typically is viewed as acting in a matter that is .....with the values of the society.
1. contrary                                      2. irrelevant                                      3. consistent                                      4. opposite
- 5-Preparation and dissemination of the financial statements of a business entity are the responsibility of the .....of the entity.
1. auditor                                      2. dealers                                      3. management                                      4. customer
- 6-Some of the ethical dilemmas in accounting are easy to solve. Many, however, are....., and solutions are not obvious.
1. complex                                      2. simple                                      3. clear                                      4. easy
- 7-Relevant information helps users make predictions about the ultimate outcome of past, present, and future events, that is, it has .....value.
1. constraint                                      2. predictive                                      3. useless                                      4. limited
- 8-With such information one can assess better the effect of a change in demand for the company's product. 'Assess' means..... .
1. forget                                      2. dismiss                                      3. release                                      4. evaluate
- 9-The transaction approach to.....measurement is superior to the capital maintenance approach.
1. goods                                      2. product                                      3. income                                      4. production
- 10-In the single-step statement, just two groups exist: revenues and..... .
1. profits                                      2. losses                                      3. incomes                                      4. expenses
- 11-A study of the trend in gross profits may show how successfully a company uses its..... .
1. losses                                      2. resources                                      3. damages                                      4. expenses

12-The statement of cash flows provides information that is.....from other financial statements.

1. availably                      2. available                      3. not available                      4. not availably

13-GAAP are extremely important to independent..... .

1. editors                      2. visitors                      3. swimmers                      4. auditors

14-To be relevant, accounting information must be capable of making a difference in decision, which is named..... .

1. relevance                      2. timeliness                      3. consistency                      4. comparability

15-Expenses are deducted from revenues to arrive at net.....or loss.

1. asset                      2. equity                      3. revenue                      4. income

16-A .....-step income statement recognizes a separation of operating transactions from non-operating transactions.

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

17-Which of the following statements classifies cash receipts and cash payments by operating , investing and financing activities?

1. trial balance                      2. cash flows  
3. balance sheet                      4. income statement

18-The success of management accounting depends on whether .....decisions are improved by the accounting information provided to them.

1. customers'                      2. suppliers'                      3. managers'                      4. auditors'

19-The term.....refers to the difference between the actual results and the budgeted amounts.

1. variance                      2. control                      3. marketing                      4. accounting

20-Organizations are under pressure to complete activities..... .

1. slightly                      2. slowly                      3. never                      4. faster

21-Cash inflows from sale of property, plant and equipment is.....activities.

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

22-Prime costs are all .....manufacturing costs.

1. indirect                      2. unusual                      3. unreal                      4. direct

23-Aggregate of average is classified as total costs and .....costs.

1. unit                      2. fixed                      3. direct                      4. variable

24- Non-capitalized costs are recorded as.....of the accounting period when they are incurred.

1. expenses                      2. revenues                      3. equity                      4. assets

25- A change in the cost.....will cause a change in the total cost of a related cost object.

1. follower                      2. dresser                      3. driver                      4. drawer

26- NI stands for the words ' Net.....'.

1. Internal                      2. Income                      3. Indirect                      4. Information

27- The calculations in the equation method and the contribution margin method appear..... .

1. different                      2. opposite                      3. various                      4. similar

28- Managers and accountants gather the information that goes into their cost systems through..... .

1. unusual goods                      2. source documents  
3. products                      4. rare data

29- Revenue driver is a factor that .....revenues.

1. decreases                      2. removes                      3. affects                      4. stops

30- The most detailed way of predicting total revenue and total costs is to consider multiple revenue drivers and multiple .....drivers.

1. salary                      2. wages                      3. asset                      4. cost

31- The accounting profession has adopted a common set of standards and procedures called GAAP. 'Accounting profession' means..... .

1. حسابداران خبره                      2. بازرگان حسابداری                      3. حرفه حسابداری                      4. حسابرسی

32- Over the years numerous organizations and interested individuals developed and published their own conceptual frameworks. 'Conceptual framework' means..... .

1. کارهای جالب                      2. چارچوب مفهومی                      3. مفاهیم مهم                      4. درک مباحث

33- What was your net income for last year? 'Net income' means..... .

1. درآمد ناکافی                      2. درآمد کافی                      3. ضرر خالص                      4. سود خالص

34- Time has many components, including the speed at which an organization responds to customer request. 'Customer request' means..... .

1. درخواست مشتری                      2. درخواست فروشنده                      3. تقاضای ناصحیح                      4. رد صلاحیت

35- For now, **be aware that** one particular cost may be both direct and indirect. 'Be aware that' means..... .

1. آگاه هستم آن را 2. آگاه باشید که 3. آگاهی لازم است 4. آن بودن آگاه

36- The primary characteristics that make accounting information useful are relevance and **reliability**. 'Reliability' means..... .

1. قابلیت فهم 2. قابلیت افشا 3. قابلیت اتکا 4. کیفیت

37- A **secondary objective** is to report the entity's operating. 'Secondary objective' means..... .

1. قیمت اشیاء 2. هدف ثانویه 3. اشیاء قیمتی 4. ثانیه های آخر

38- There is a difference between the beginning and the ending **cash balance** shown on the comparative balance sheets. 'Cash balance' means..... .

1. مانده وجه نقد 2. مانده مطالبات 3. ترازنامه فرضی 4. تراز مقایسه ای

39- Facility design can impact **cost classification**. 'Cost classification' means..... .

1. طبقه بندی محصولات 2. هزینه تمام شده 3. طبقه بندی هزینه 4. طبقه بندی هزینه

40- The cost of **goods manufactured** refers to the cost of goods brought to completion. 'Goods manufactured' means..... .

1. کالای تولید شده 2. کالای توزیعی 3. تولید کالا 4. خوبی های تجارت