

سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۸۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/گد درس: حسابداری ۱۲۱۴۰۲۴ - حسابداری (چندبخشی) ۱۲۱۴۱۰۸

1- "Qualitative Characteristics of Accounting Information", examines the characteristics that make accounting information

1. false 2. wrong 3. useful 4. unsafe

2-Revenue, gains, and investments by owners are all increases in

1. losses 2. expenses 3. liabilities 4. net assets

3-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

4-GAAP consists of the financial accounting and reporting conventions, rules, and procedures that a business entity must use when preparing external financial statements that are subject to audit by a(an) certified public accountant.

1. independent 2. deceitful 3. attendant 4. depended

5-Which of the following choices includes net income and all other changes in equity exclusive of owners' investments and distributions?

1. comprehensive income 2. distribution to owners
3. revenues 4. losses

6-Inflows or other enhancement of assets of an entity or settlement of its liabilities during a period from delivering or producing goods or other activities that constitute the entity's ongoing major operations is called

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

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

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

8-For most decision makers, the parts of a financial statement will often be more useful the whole.

1. than 2. from 3. for 4. as

9-The expression "single-step" is derived from the single subtraction necessary to arrive at ...

1. losses 2. assets 3. liabilities 4. net income

10-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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11-Acquiring and disposing of investments and productive long-lived assets in classification of cash flows are.....activities.

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

12-A list of the expenses or losses incurred, generally net of any related incomes, from non-operating transactions in the income statement is called

1. cost of goods sold section 2. other expenses and losses
3. discounted operations 4. operating section

13-We use cost management to describe the actionsundertake to satisfy customers while continuously reducing and controlling costs.

1. accountants 2. auditors 3. managers 4. sellers

14-The success of management accounting depends whether managers' decisions are improved by the accounting information provided to them.

1. of 2. at 3. in 4. on

15-Production is the coordination and assembly of resources to produce a or deliver a service.

1. market 2. product 3. customer 4. planning

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

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

17-Cost accounting provides information for both management accounting and accounting.

1. budget 2. audited 3. financial 4. mathematic

18-Cost assignment encompasses both cost and cost allocation.

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

19-Costs in financial statement classify to capitalized costs and costs.

1. unit 2. fixed 3. direct 4. non capitalized

20-Manufacturing companies convert materials and other inputs into finished goods for

1. buy 2. sale 3. audit 4. budget

21-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

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22- Complete the following equation:

Net income = - Income taxes

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|---------------------|--------------------|
| 1. operating income | 2. breakeven point |
| 3. fixed costs | 4. total costs |

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

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

24- In which of the following systems, costs are assigned to a distinct unit, batch, or lot of a product or service?

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|-----------------------|-----------------------|
| 1. audit costing | 2. normal system |
| 3. accounting costing | 4. job-costing system |

25- The characteristics may be viewed as a hierarchy, as shown in exhibit (2-2). "Characteristics" means

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|-----------------|---------------|-------------|-------------|
| 1. صورتهای مالی | 2. حسابرسی ها | 3. ویژگی ها | 4. گزارش ها |
|-----------------|---------------|-------------|-------------|

26- Exhibit (1-1) shows the total set of information that may be used in making investments, credit, and similar decisions. "Investments" means

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|--------------------|---------------|-------------|----------|
| 1. سرمایه گذاری ها | 2. بستانکاران | 3. بدهکاران | 4. شرایط |
|--------------------|---------------|-------------|----------|

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

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

28- For example, one goal of ISN may be to increase operating income. "Operating income" means

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|-------------|----------------|------------------|--------------------|
| 1. سود خالص | 2. سود عملیاتی | 3. درآمد مالیاتی | 4. مالیات بر درآمد |
|-------------|----------------|------------------|--------------------|

29- Two terms used in manufacturing-cost systems are prime costs and conversion costs. "Conversion costs" means

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|--------------------|----------------------|-------------------|--------------------|
| 1. هزینه های تبدیل | 2. هزینه های انتسابی | 3. موضوع هزینه ها | 4. اختصاص هزینه ها |
|--------------------|----------------------|-------------------|--------------------|

30- General profit planning in its full complexity assume that there are many revenue drivers and many cost drivers. "Cost drivers" means ...

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|-------------------|--------------------|--------------------|------------------|
| 1. مالیات پرداختی | 2. هزینه های متغیر | 3. انتساب هزینه ها | 4. محرکهای هزینه |
|-------------------|--------------------|--------------------|------------------|