1890/+8/26 1+:8+	کارشناسی		دانشگاه پیام نور سرگ-ز آزمون و سنجـش	
<b>سری سوال:</b> یک ۱	نه): تستی: ۸۰ تشریحی: ۰	زمان آزمون (دقيا	تعداد سوالات: تستی: ۳۰ تشریحی: ۰ عن <b>ـــوان درس:</b> زبان تخصصی ۲	
	١٢١۴١	۱۲۱۴۰ - ، حسابداری (چندبخشی ) ۰۸	<b>رشته تحصیلی/کد درس:</b> حسابداری ۲۴	
1-Accounting is a(n)a	activity.			
<sup>1.</sup> service	<sup>2.</sup> political	<sup>3.</sup> advertising	<sup>4.</sup> manufacturing	
2-Which of the followin	g choices uses managem	ent accounting information	on?	
<sup>1.</sup> buyer	<sup>2.</sup> manager	<sup>3.</sup> investor	<sup>4.</sup> creditor	
3-The financial accounti	ing communicates the re-	corded data to users.		
<sup>1.</sup> inside	<sup>2.</sup> within	<sup>3.</sup> internal	<sup>4.</sup> external	
	ncial accounting and repouse in preparing external	orting conventions, rules, financial statements.	and procedures that a	
<sup>1.</sup> R&D	<sup>2.</sup> GAAS	<sup>3.</sup> GAAP	<sup>4.</sup> tax returns	
		e resulting from transfers rship interests in it is call	s to it from other entities of ed?	
<sup>1</sup> . losses		<sup>2.</sup> expenses		
<sup>3.</sup> distribution to own	ners	<sup>4.</sup> investments by owners		
6- Occurrences of this <u>so</u> and reporting practice		ed to as the economic cor	nsequences of accounting	
<sup>1.</sup> tape	<sup>2.</sup> kind	<sup>3.</sup> tax	<sup>4.</sup> tip	
7-Companies can chang 	e methods,but the chang	ges are <u>restricted</u> to situal	tions."restricted" means	
<sup>1.</sup> gained	<sup>2.</sup> limited	<sup>3.</sup> attacked	<sup>4.</sup> developed	
	statement of cash flows and financing activities. "	is providing information objectives" means	on a cash basis about its	
<sup>1.</sup> sheets	<sup>2.</sup> statements	<sup>3.</sup> aims	<sup>4.</sup> owners	
9-In the single-step	., just two groupings exis	t: revenue and expenses.		
<sup>1.</sup> balance sheet		<sup>2.</sup> income stateme	nt	
<sup>3.</sup> statement of cash flows		<sup>4.</sup> statement of owner's equity		
10-In the classification of borrowed are activ		sh from creditors and rep	paying the amounts	
<sup>1.</sup> taxing	<sup>2.</sup> investing	<sup>3.</sup> operating	<sup>4.</sup> financing	
صفحه ۱۱ز <b>۳</b>		ــــــــــــــــــــــــــــــــــــــ	1010/101045066	

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1890/+8/24 1+:8+	کارشناسی		انشداه پیام نور مرک-ز آزمون و سنجش	
<b>سری سوال :</b> یک ۱	نه): تستی: ۸۰ تشریحی: ۰ ۱۲۱۴۱	<b>زمان آزمون (دقی</b> ا ۱۲۱۴۰۲۴ – ، حسابداری (چندبخشی )۸۰	تعداد سوالات: تستی: ۳۰ تشریحی: ۰ عنـــوان درس: زبان تخصصی ۲ رشته تحصیلی/کد درس: حسابداری	
	; or producing goods, rer	entity or settlements of its Idering services that constit	•	
<sup>1.</sup> current liabilities		<sup>2.</sup> expenses		
<sup>3.</sup> revenues		<sup>4</sup> . losses		
12-Frequently income tax relationship to income		s the last item before to	indicate their	
<sup>1.</sup> sales	<sup>2.</sup> assets	<sup>3.</sup> revenues	<sup>4.</sup> net income	
<sup>13-</sup> The cash flows from o financing activities sec	-	n always appears first, follo	wed by the and	
<sup>1.</sup> taxing	<sup>2</sup> . investing	<sup>3.</sup> controlling	<sup>4.</sup> budgeting	
<sup>14-</sup> Accounting helps facili benchmarks.	itate planning, control, a	nd making through bud	dgets and other financial	
<sup>1.</sup> decide	<sup>2.</sup> decides	<sup>3.</sup> decision	<sup>4.</sup> decided	
<sup>15-</sup> Feedback involves ma ways to future per		erformance and systematic	ally exploring alternative	
<sup>1.</sup> reject	<sup>2.</sup> delete	<sup>3.</sup> remove	<sup>4.</sup> improve	
16-Customers are to	the success of an organi	zation.		
<sup>1.</sup> pivotal	<sup>2.</sup> unusual	<sup>3.</sup> unnecessary	<sup>4</sup> . unimportant	
•	ecognition that a continu ss of most organizations.	ing flow of products or s	ervices is a prerequisite	
<sup>1.</sup> low quality	<sup>2.</sup> incomplete	<sup>3.</sup> innovative	<sup>4.</sup> incorrect	
_	rm that encompasses bo d costs to a cost object.	oth tracing accumulated cos	ts to a cost object, and	
<sup>1.</sup> assignment	<sup>2.</sup> allocation	<sup>3.</sup> tracing	<sup>4.</sup> driver	
<sup>19-</sup> The direct/indirect cos	st classification depends	on the choice of the		
<sup>1.</sup> marketing	<sup>2</sup> cost object	<sup>3.</sup> capitalized cost	<sup>4.</sup> revenue driver	
	incurs 20 million Dollars easing and insurance are	in a given year for the leasi e costs.	ng and insurance of its	
<sup>1.</sup> fixed	<sup>2.</sup> variable	<sup>3.</sup> capitalized	<sup>4.</sup> production	
21-In the two-part classif	ication, conversion costs	would be only the man	ufacturing costs.	
<sup>1</sup> capitalized	<sup>2.</sup> variable	<sup>3</sup> indirect	<sup>4.</sup> direct	
صفحه ۲۲ز ۳ <u>م</u> فحه ۲۲ز ۳	1896	نیمسال دوم ۹۵- <b>آنلابن نمونه سوالات سام نور به</b>	1010/101045066	

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1+:34	کارشناسی		دانشگاه پیام نور سرگ_زمون و سنجـش	
س <b>ری سوال:</b> یک ۱	زمان آزمون (دقیقه) : تستی : ۸۰ تشریحی : ۰ ۱		اد سوالات: تستی: ۳۰ تشریحی: ۰ 	
22-Service costor comp		ible products to their cust		
<sup>1.</sup> goods	<sup>2.</sup> services	<sup>3.</sup> inventories	<sup>4.</sup> merchandise	
23-Operating income is	computed by subtracting	operating costs from		
<sup>1.</sup> net income		<sup>2.</sup> total costs		
<sup>3.</sup> fixed costs		<sup>4.</sup> operating revenu	les	
24-The breakeven point is,where the operati	• • •	t where total revenues and	d total are equal,that	
<sup>1.</sup> costs	<sup>2.</sup> taxes	<sup>3.</sup> losses	<sup>4.</sup> incomes	
25- <u>Understandability</u> is	an important ingredient o	of useful information. "Un	derstandability" means	
مفيدبودن 1.	محافظه کاری <sup>2.</sup>	<sup>3.</sup> قابلیت فهم	بهای تمام شده 4.	
26-People are sometime income" means	es surprised to learn that t	there are two ways to calc	ulate <u>net income</u> . "Net	
سود خالص <sup>1.</sup>	سودعملياتی <sup>2.</sup>	سایر در آمدها <sup>3.</sup>	در آمد غیرعملیاتی <sup>4.</sup>	
27-Is Iran Khodro's <u>man</u>	agement control system b	petter than Saipa's? "Mana	agement control" means	
بودجه بندی 1.	مدیر کنترلی <sup>2.</sup>	کنترل مدیریت <sup>3.</sup>	بررسی بودجه <sup>4.</sup>	
28- <u>Manufacturing</u> -cost	accounting systems vary a	among companies. "Manu	facturing" means	
توليدى 1.	عملياتى <sup>2.</sup>	بازرگانی <sup>3.</sup>	رديابى <sup>4.</sup>	
	ghout this chapter non-op "Non-operating" means	perating revenues and <u>non</u> 	-operating costs are	
زياندە 1.	ناخالص <sup>2.</sup>	غيرمستقيم <sup>3.</sup>	غیرعملیاتی <sup>4.</sup>	
30- <b>Describe the buildin</b>	g block concept of <u>costing</u>	systems. "Costing" means	5	
مزينه يابي <b>1</b> .	 سفارش کار <sup>2.</sup>	استاندارد <sup>3.</sup>	<sup>4.</sup> عادی	

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