



سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۹۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

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

1-The function of accounting is to perform useful.....information about economic entities to interested parties.

1. social                      2. economic                      3. educational                      4. psychological

2-GAAP stands for 'Generally Accepted.....Principles'.

1. Account                      2. Accounts                      3. Accountant                      4. Accounting

3-If certain information has no bearing on a decision, it is.....to that decision.

1. relevance                      2. relevant                      3. irrelevant                      4. irrelevance

4-.....is demonstrated when independent measures, using the same measurement methods, obtain similar results.

1. Feedback                      2. Timeliness                      3. Cost-benefit                      4. Verifiability

5-The term financial accounting and reporting encompasses the dual role of the financial accountant, i.e. the accountant's role has .....parts.

1. one                      2. two                      3. no                      4. many

6-The distributions to owners.....ownership interests in an enterprise.

1. add                      2. raise                      3. decrease                      4. increase

7-Assets are most commonly received as investments by..... .

1. owners                      2. creditors                      3. auditors                      4. accountants

8-The increase in equity (net asset) from peripheral or incidental transactions of an entity and from other transactions is called..... .

1. gains                      2. losses                      3. expenses                      4. liabilities

9-The business and investment community uses income statement to..... profitability, investment value, and credit worthiness.

1. delete                      2. refuse                      3. remove                      4. determine



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10-The items that cannot be quantified with any degree of reliability will be.....by accountants in determining income.

1. discarded                      2. obtained                      3. accepted                      4. confirmed

11-The income numbers are often affected by the accounting methods.....

1. employ                      2. employs                      3. employed                      4. employee

12-The distinction between revenues and gains depend to a great extent on the typical activities of an enterprise. 'Distinction' means.....

1. clarity                      2. similarity                      3. difference                      4. cooperation

13-Which of the following choices is an expense account?

1. sales                      2. telephone                      3. cash                      4. dividend

14-A report of revenues and expenses resulting from secondary or auxiliary activities of the company is called.....

1. losses                      2. revenues  
3. expenses                      4. non-operating section

15-Which of the financial statements has two forms, single-step and multi-step?

1. balance sheet                      2. income statement  
3. cash flows                      4. owner's equity

16-The indirect method starts with.....and converts it to net cash flow from operating activities.

1. sales                      2. liability                      3. net income                      4. revenues

17-Selling expenses is a subsection that lists expenses resulting from the company's efforts to make.....

1. sales                      2. gains                      3. revenues                      4. liabilities

18-Financial accounting focuses on.....reporting that is guided by GAAP.

1. unusual                      2. internal                      3. unimportant                      4. external



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19-The R&D department in Iran Khodro co is very active. R&D stands for research and..... .

1. device                      2. delivery                      3. distribution                      4. development

20-Management accounting exists to help.....make better decisions.

1. managers                      2. buyers                      3. auditors                      4. customers

21-Variance refers to the difference between the.....results and the budgeted amounts.

1. unreal                      2. actual                      3. estimated                      4. imagined

22-Customers are pivotal to the.....of an organization .

1. loss                      2. failure                      3. success                      4. destruction

23-Organizations are under continuous pressure to reduce the cost of the.....or services they sell to their customers.

1. times                      2. products                      3. qualities                      4. satisfactions

24-A.....cost is a cost that does not change in total despite changes in a cost driver.

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

25-Managers will choose the classification of costs that best helps them in their planning, control, and.....making.

1. decide                      2. decision                      3. decides                      4. decided

26-.....costs are first recorded as an asset when they are incurred.

1. Indirect                      2. Capitalized                      3. Variable                      4. Converted

27-Assignment to a cost object is.....costs and indirect costs.

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

28-A well-conceived plan includes enough flexibility . 'Flexibility' means..... .

1. انعطاف                      2. انقباض                      3. انشعاب                      4. انصراف

29-Accounting systems provide information for five broad purposes. 'Broad purposes' means..... .

1. حسابداران خبره                      2. گروههای منفرد                      3. اهداف اصلی                      4. اهداف فرعی



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30- Cost accounting is measures and reports financial information to the organization's acquisition or consumption of resources. 'Consumption' means..... .

1. مصرف                      2. موتتاژ                      3. توزیع                      4. تولید

31- Cost management is the set of actions that managers take to satisfy buyers. 'Satisfy' means..... .

1. عوض کردن                      2. اشنباه کردن                      3. ناراضی کردن                      4. راضی کردن

32- The annual registration fee for refrigerated trucks was increased in 1998. 'Annual' means..... .

1. هفتگی                      2. روزانه                      3. سالانه                      4. ماهانه

33- Capitalized costs are presumed to provide future benefits to the company. 'Capitalized costs' means..... .

1. زیان                      2. سود                      3. هزینه های غیر سرمایه ای شده                      4. هزینه های سرمایه ای شده

34- He remembered the variable costs of the new machinery. 'Variable' means..... .

1. ثابت                      2. متغیر                      3. تعدیل شده                      4. تعدیل نشده

35- Net income is operating income plus non-operating revenues minus non-operating costs etc. 'Minus' means..... .

1. تقسیم بر                      2. ضرب در                      3. منهای                      4. بعلاوه