



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 hasparts.

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