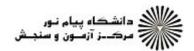
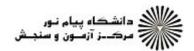
کارشناسی



سری سوال: یک ۱	زمان آزمون (دقيقه) : تستى: ٧٠٪ تشريحى: ٠		تعداد سوالات: تستى : 30٪ تشريحي : 0
			عنـــوان درس: زبان تخصصی ۲
	1	۱۲۱۴۰ - ، حسابداری (چندبخشی)۲۱۴۱۰۸	رشته تحصیلی/کد درس: حسابداری ۲۴
1-The internal users of ac	counting informatio	on areat various organiz	ational levels of entity.
1. _{banks}	2. people	3. government	4. managers
2-The environment of acc		. social-economic-political-le	gal conditions, restrains,
1. of	2. for	3. by	4. off
3-The accounting professi accepted accounting pri	•	ommon set of standards and	called generally
1. produces	2. liabilities	3. procedures	4. enterprises
4-The purpose of financia be used in the efficient		porting is to provide fina resources.	ncial information that can
1. false	2. estimated	3. unbiased	4. inaccurate
5- Consistency and	. are secondary cha	racteristics of useful account	ing information.
1. relevance		2. reliability	
3. understandability		4. comparability	
6-Which of the following	choices increases ne	et assets?	
1. losses		2. expenses	
3. withdrawals		4. investment by ow	ners
7-'The capital maintenance	ce approach is some	etimes referred to as 'the cha	nge inapproach'.
1. sale	2. equity	3. liability	4. operates
8-The disclosure of net sa	les is useful bed	cause regular revenues are re	ported as a separate item.
1. assets	2. capitals	3. revenues	4. expenses
		ng them with a return on, and the statement of cash flows.	l a return of, their
1. financing	2. investing	3. operating	^{4.} exhibiting

كارشناسي



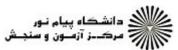
سری سوال: یک ۱	ديفه): نستى: ٧٠ كسريحى: ٠	رعان ارعون ردا	دداد سوالات: نستی ۲۰۰ کسریحی: ۰
	14161.	۱۲۱۴۰ - ، حسابداری (چندبخشی)۸	عنــــوان درس: زبان تخصصی ۲ ر شته تحصیلی/کد درس: حسابداری ۲۴
10-The quality of earning	s of a given enterprise is i	mportant. "Given" mear	ns
1. abstract	2. specific	3. unknown	4. imaginary
•	ffect customer, sucl	າ as cost, quality, time, a	nd innovative products
1. cost	2. satisfaction	3. expense	4. disagreement
12 accountants and	controllers are staff mana	agement in most organiz	rations.
1. Management	2. Production	3. Customer	4. External
13-The is the seq	uence of business function	ns in which utility is adde	ed to the product or
1. control	2. variance	3. marketing	4. value chain
	action that implements the		the performance
1. Control	2. Variance	3. Production	4. Distribution
15-A cost driver which is	also called costis a	ny factor that affects tot	al costs.
1. fixed	2. accounting	3. management	4. determinant
16-Costis the colle	ection of cost data in some	organized way through	an accounting system.
1. distributed	2. accumulation	3. capitalized	4. fixed
17-Examples of cost	ts are costs to acquire com	puter equipment and m	otor vehicles.
1. non capitalized	2. management	3. capitalized	^{4.} marketing
18-The term CVP analysis	s is widely used as represe	nting this special case. "	Widely" means
1. slowly	2. broadly	3. usually	4. slightly
19-In the CVP model,	refers to units manufa	ctured or units sold.	
1. cost	2. price	3. volume	4. profit
20-Breakeven point is the the operating income	at quantity of output when	re total and total co	osts are equal, i.e. where
1. capitals	2. revenues	3. expenses	4. liabilities

کار شناسی



سری سوال: یک ۱	زمان آزمون (دقيقه) : تستى : ٧٠٪ تشريحي : ٠		عداد سوالات: تستى:30 تشريحى: 0
			عنــــوان درس: زبان تخصصی ۲
	141410	۱۲۱۴۰ - ، حسابداری (چندبخشی 	رش ته تحصیلی/کد درس: حسابداری ۲۴
21-Disclosing income from incidental activities.	operationsthe diff	erence between regul	ar and irregular or
1. highlights	^{2.} vanishes	^{3.} deletes	4. disappears
22-The goods partially wor	rked on but not yet fully co	mpleted are called wo	ork in
1. sold goods	2. practice	3. progress	4. finished good
23-Financial accounting for principles.	cuses onreporting t	hat is guided by gener	ally accepted accounting
1. input	2. external	3. internal	4. whithin
24-Most companies have of "Job costing" means		ither pure <u>job costing</u>	nor pure process costing.
هزینه یابی واقعی 1۰		هزینه یابی استاندارد ^{2.}	S
هزینه یابی مرحله ای ^{3.}		ینه یابی سفارش کار ^{4.}	هز
25-Factual, truthful, <u>unbia</u>	sed information must be th	ne overriding considera	ation. "Unbiased" means
واقعى 1.	^{2.} مت ع صبانه	مقایسه ای ^{3.}	بی طرفانه ^{.4}
26-Administrative or gene "Administrative" mean		on reporting expenses	of general administration.
فروش 1.	اداری ^{2.}	عملیاتی ^{3.}	بازرگانی ^{.4}
27-These invoices and rece	eipts are recorded in the ac	counting system. "Rec	ceipts" means
ر _{سید ها} .1	زيان ها ^{.2}	ارزش ها ^{.3}	هزینه ها ^{.4}
28-Cost <u>allocation</u> is the as	ssigning of indirect costs to	the chosen cost object	t. "Allocation" means
محری 1.	^{2.} تبدیل	^{3.} تخصیص	ردیابی ^{4.}
²⁹ -These CVP <u>assumpti</u> match reality. "Assu	ions clearly are extrements	e in the sense that t	they would rarely
مفروضات ^{1.}	محصولات ^{2.}	^{3.} تولیدات	رفتارها ^{4.}

كارشناسي



سرى سوال: يك ١): تستى: ٧٠ تشريحى: ٠	زمان آزمون (دقیقه)	تعداد سوالات: تستى : 30 تشريحى : .			
			عنـــوان درس: زبان تخصصی ۲			
	171	، حسابداری (چندبخشی)۴۱۰۸	رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۴ -			
30-There is a classification of expenses by functions, such as merchandising or manufacturing, selling, and administration. "Manufacturing" means						
1. تولیدی	عملیاتی ^{2.}	بازرگانی ^{3.}	بازاریابی ^{.4}			
- " -						