

تعداد سوالات: تستی: ۳۰ تشریحی: ۰  
زمان آزمون (دقیقه): تستی: ۷۰ تشریحی: ۰

سری سوال: یک ۱

عنوان درس: زبان تخصصی ۲

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

- 1-Predictive value, feedback value, and timeliness are the three components of ..... .
  1. loss
  2. profit
  3. relevance
  4. independence
- 2-The economic environment and financial ..... and reporting affect each other.
  1. editing
  2. rejecting
  3. forgetting
  4. accounting
- 3-Which of the following choices decreases ownership interests in an enterprise?
  1. assets
  2. revenues
  3. distributions to owners
  4. investments by owners
- 4-"Information about an enterprise is more useful if it can be compared with similar information about another enterprise" refers to .....
  1. feedback value
  2. comparability
  3. cost-benefit
  4. timeliness
- 5-Financial statements display the financial position of the entity at a point in time. "display" means ..... .
  1. hide
  2. show
  3. change
  4. decrease
- 6-The business and investment community uses the income statement to determine ....., investment value, and credit worthiness.
  1. profitability
  2. cash flow
  3. liquidity
  4. asset
- 7-The expression "single-step" is derived .....the single subtraction necessary to arrive at net income.
  1. at
  2. of
  3. to
  4. from
- 8-Payments of interest to lenders are classified as ..... activities in the statements of cash flows.
  1. operating
  2. financing
  3. investing
  4. auditing
- 9-The cash flows from operating activities section in the statement of cash flows always appears ...
  1. last
  2. first
  3. third
  4. second
- 10-Information in the statement of .....indicate the amount of the changes in assets, liabilities, and equities during the period.
  1. cash flows
  2. current accounts
  3. saving accounts
  4. income statements

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11- ..... accounting provides information for both management accounting and financial accounting.

1. Cost                                      2. Control                                      3. Operation                                      4. Financing

12- ..... involves managers examining past performance and systematically exploring alternative ways to improve future performance.

1. Plan                                      2. Auditing                                      3. Distribution                                      4. Feedback

13- Factors that directly affect customer satisfaction, such as cost, quality, time, and innovative products and services are termed ..... success factors.

1. key                                      2. rare                                      3. unusual                                      4. unimportant

14- The coordination and assembly of resources to produce a product or deliver a service is called ..... .

1. variance                                      2. planning                                      3. production                                      4. marketing

15- The cost of lighting in the factory where the desk was made is a(n) ..... cost of the desk.

1. exact                                      2. direct                                      3. precise                                      4. indirect

16- The direct/indirect classification depends ..... the choice of the cost object.

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

17- A cost driver is also called a cost ..... .

1. fixed                                      2. variable                                      3. benefit                                      4. generator

18- Monthly rent paid for administrative offices are ..... costs.

1. loss                                      2. capitalized  
3. noncapitalized                                      4. work in progress

19- In the three part classification, ..... costs would comprise direct materials costs and direct manufacturing labor costs.

1. fixed                                      2. prime                                      3. capitalized                                      4. conversion

20- Conversion costs are for transforming direct materials into finished ..... .

1. plans                                      2. goods                                      3. budgets                                      4. information

21- Fixed costs include both direct ..... costs and indirect fixed costs of a chosen cost object.

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

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22- .....is total revenues from operations minus total costs from operations.

- |                 |                     |
|-----------------|---------------------|
| 1. Net income   | 2. Interest cost    |
| 3. Income taxes | 4. Operating income |

23-The probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets to other entities in the future as a result of past transactions are called..... .

- |           |           |           |                |
|-----------|-----------|-----------|----------------|
| 1. assets | 2. losses | 3. equity | 4. liabilities |
|-----------|-----------|-----------|----------------|

24-Unusual and infrequent material gains and losses are called ..... .

- |                        |                     |
|------------------------|---------------------|
| 1. extraordinary items | 2. selling expenses |
| 3. operating sales     | 4. revenues         |

25-Reliability is a necessity for individuals who have neither the time nor the expertise to evaluate the factual content of the information. "Reliability" means .... .

- |            |             |                |                  |
|------------|-------------|----------------|------------------|
| 1. سود دهی | 2. زیان دهی | 3. قابلیت اتکا | 4. قابلیت انصراف |
|------------|-------------|----------------|------------------|

26-Determine net cash flows from investing and financing activities. "Net" means ..... .

- |       |         |          |           |
|-------|---------|----------|-----------|
| 1. کل | 2. خالص | 3. متعدد | 4. متوازن |
|-------|---------|----------|-----------|

27-The accounting system should provide information for five broad purposes. "Broad" means ..... .

- |         |         |           |           |
|---------|---------|-----------|-----------|
| 1. دقیق | 2. مدیر | 3. تحلیلی | 4. گسترده |
|---------|---------|-----------|-----------|

28-We now discuss the role of cost drivers in describing cost behavior. "Behavior" means ..... .

- |          |           |         |           |
|----------|-----------|---------|-----------|
| 1. رفتار | 2. انهدام | 3. فروش | 4. انصراف |
|----------|-----------|---------|-----------|

29-The breakeven point is frequently one point of interest in this analysis. "Breakeven point" means ..... .

- |                  |                |              |             |
|------------------|----------------|--------------|-------------|
| 1. نقطه سر به سر | 2. عملیات قطعی | 3. نکته فروش | 4. قطع فروش |
|------------------|----------------|--------------|-------------|

30- Rather, they combine elements of both job costing and process costing. "Process costing" means ..... .

- |                         |                        |
|-------------------------|------------------------|
| 1. هزینه یابی سفارش کار | 2. هزینه یابی مرحله ای |
| 3. موضوع توزیع          | 4. فرایند تولید        |