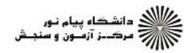
10:40

كارشناسي



سری سوال: یک ۱): ۷۰ نسریحی: ۰	ارمون (دفیقه) : نسنی	نی: ۰	عداد سوالات: نستی : ۳۰ مسریع	
			۲	عنـــوان درس: زبان تخصصي	
		بخشی)۱۲۱۴۱۰۸	داری ۱۲۱۴۰۲۴ - ، حسابداری (چند	ر شته تحصیلی/کد درس: حساب	
1-Predictive value, feedba	ck value, and tin	neliness are th	ne three components of		
1. loss	^{2.} profit	3.	relevance	4. independence	
2-The economic environme	ent and financia	l and rep	orting affect each other		
^{1.} editing	^{2.} rejecting	3.	forgetting	4. accounting	
3-Which of the following c	hoices decrease	s ownership i	nterests in an enterprise	e?	
1. assets		2.	revenues		
3. distributions to owners		4.	4. investments by owners		
4-"Information about an e about another enterprise	•	e useful if it c	an be compared with si	milar information	
1. feedback value	^{2.} comparabi	lity 3.	cost-benefit	4. timeliness	
5-Financial statements <u>dis</u>	play the financia	al position of t	he entity at a point in t	ime. "display" means	
^{1.} hide	^{2.} show	3.	change	4. decrease	
6-The business and investre investment value, and co		-	ome statement to deter	mine,	
 profitability 	2. cash flow	3.	liquidity	4. asset	
7-The expression "single-sincome.	tep" is derived .	the single s	subtraction necessary to	arrive at net	
^{1.} at	2. of	3.	to	4. from	
8-Payments of interest to	lenders are class	sified as a	activities in the stateme	nts of cash flows.	
1. operating	2. financing	3.	investing	4. auditing	
9-The cash flows from ope	rating activities	section in the	statement of cash flow	rs always appears	
 ^{1.} last	^{2.} first	3.	third	4. second	
10-Information in the state equities during the perio		dicate the amo	ount of the changes in a	ssets, liabilities, and	
1. cash flows	- 	2.	current accounts		
3. saving accounts			income statements		

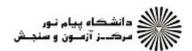
1+:4+

كارشناسي



سری سوال: یک ۱	نستی: ۷۰٪ نشریحی: ۰	زمان ازمون (دفيفه) :	عداد سوالات: نستى : ٣٠ نشريحى: ٠
			عنــــوان درس: زبان تخصصی ۲
	11	۱۲۱۴ - ، حسابداری (چندبخشی)۲۱۴۱۰۸	ر شته تحصیلی/کد درس: حسابداری ۰۲۴
11 accounting provid	les information for bo	th management accounting	and financial accounting.
1. Cost	^{2.} Control	3. Operation	4. Financing
12 involves ma ways to improve futu		t performance and systema	tically exploring alternative
^{1.} Plan	^{2.} Auditing	3. Distribution	4. Feedback
13-Factors that directly a products and services		ection, such as cost, quality, ess factors.	time, and innovative
^{1.} key	^{2.} rare	^{3.} unusual	4. unimportant
14-The coordination and	assembly of resource	s to produce a product or d	eliver a service is called
^{1.} variance	^{2.} planning	$^{3\cdot}$ production	4. marketing
15-The cost of lighting in	the factory where the	e desk was made is a(n)	cost of the desk.
^{1.} exact	^{2.} direct	3. precise	^{4.} indirect
16-The direct/indirect cla	assification depends	the choice of the cost obj	ect.
^{1.} in	2. of	3. on	4. for
17-A cost driver is also ca	alled a cost		
^{1.} fixed	^{2.} variable	3. benefit	4. generator
18- Monthly rent paid fo	r administrative office	s arecosts.	
1. loss		^{2.} capitalized	
3. noncapitalized		4. work in progres	s
19-In the three part class manufacturing labor of		ould comprise direct materia	als costs and direct
^{1.} fixed	^{2.} prime	3. capitalized	4. conversion
20-Conversion costs are	for transforming direc	t materials into finished	·· ·
^{1.} plans	^{2.} goods	3. budgets	4. information
21-Fixed costs include bo	oth direct costs an	d indirect fixed costs of a ch	osen cost object.
1. tax	^{2.} total	3. fixed	^{4.} variable

كارشناسي



سری سوال : یک ۱	ن (دقیقه): تستی : ۷۰٪ تشریحی : ۰	: ٠ زمان آزمو	نداد سوالات: تستى : 30٪ تشريحي			
			نـــوان درس: زبان تخصصی ۲			
	سی)۱۲۱۴۱۰۸	ی ۱۲۱۴۰۲۴ - ، حسابداری (چندبخش	شته تحصیلی/کد درس: حسابدار			
22is total revenues from	n operations minus total c	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- <u>Reliability</u> is a necessity for the factual content of the			xpertise to evaluate			
1. _{سود دهی}	زیان ده <i>ی</i>	قابلیت اتکا ^{.3}	قابليت انصراف ^{.4}			
26-Determine net cash flows	from investing and finance	cing activities. "Net" mea	ins			
1. _{کل}	^{2.} خالص	3. متعدد	^{4.} متوازن			
27-The accounting system sh	ould provide information	for five <u>broad</u> purposes.	"Broad" means			
1. _{دقیق}	2. مدير	^{3.} تحلیلی	^{4.} گسترده			
28-We now discuss the role of	of cost drivers in describin	g cost <u>behavior</u> ." Behavi	or" means			
1. _{رفتار}	^{2.} انهدام	^{3.} فروش	انصراف ^{4.}			
29-The <u>breakeven point</u> is fre	equently one point of inte	rest in this analysis. "Bre	akeven point" means			
 نقطه سر به سر	عملیات قطعی ^{2.}	نکته فروش ^{.3}	قطع فروش ^{.4}			
30- Rather, they combine ele	ments of both job costing	and <u>process costing</u> . "Pr	ocess costing" means			
 هزینه یابی سفارش کار		هزینه یابی مرحله ای ^{2.}				
ريى موضوع توزيع ^{.3}		ر				
موصوع توريح		فرايس تونيد				