



نام درس: زبان تخصصی ۲

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۶۰۱۹۱

تعداد سؤال: نسی ۳۰ تکمیلی -- تشریحی --
 زمان امتحان: نسی و تکمیلی ۵۰ دقیقه تشریحی --
 تعداد کل صفحات: ۳

Choose the best choice (a , b, c, or d) and mark it on your answer sheet.

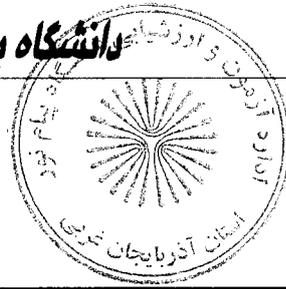
- In these circumstances , obviously a very serious situation has arisen.
 a. وظائف b. موقعیت ها c. برخوردها d. موارد
- The impact of poor system design and programming errors can be significant.
 a. محتمل b. عمدی c. مهم d. آسیب پذیر
- An auditor should take care to avoid an irritable catalogue of the company's shortcomings.
 a. محیط ها b. تعهدات c. نقص ها d. تماس ها
- If the system of bookkeeping is so bad that reliable accounts cannot be prepared , the auditor should report to this effect to shareholders.
 a. مامورین b. مسئولین c. هیات مدیره d. سهامداران
- Capital expenditures should be monitored regularly.
 a. حمایت شود b. سرپرستی و بررسی شود
 c. تقاضا و خواسته شود d. ایجاد شود
- An auditor should always be aware of the limitations of accounting reports.
 a. restrictions b. questions c. agreements d. recurrences
- The omission of a liability means that either an asset or an expense has omitted also.
 a. obligation b. existence c. definition d. elimination
- The methods used to collect accounting data are different.
 a. probability b. memoranda c. information d. expectation
- He made an entry in the cash disbursement journal.
 a. the payment of cash b. claims of directors
 c. favorable result d. the degree of reliance
- With a centralized accounting system , the home office maintains most of the records.
 a. advertised b. considered c. registered d. localized
- Cost incurred in the past that cannot be recovered are called..... costs.
 a. historical b. replacement c. sunk

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12. His factory supplies for car industry.
 a. objectives b. components c. rewards d. progresses
13. Variable costs respond proportionately to changes in production volume , while costs remain constant as volume changes.
 a. fixed b. avoidable c. differential d. opportunity
14. The company's new manager his changes in a meeting.
 a. raised funds b. took place c. became subjected to d. set forth
15. One of the events that may generate extraordinary losses is of property.
 a. installation b. community c. expropriation d. improvements
16. His business was profitable because of the of the prices.
 a. appreciation b. behavior c. prohibition d. assessment
17. The act of accounting now for the activities of future is referred to as
 a. budgeting b. deciding c. competing d. earning
18. Their great incentive for hard working is getting the
 a. related area b. internal factor c. optimal return d. period of time
19. People were to one egg a week in that country. In other words , people had
 A fixed number of eggs a week.
 a. possessed b. rationed c. attended d. implemented
20. Mr Afshari is a qualified person who verifies the accounting records of a business organization ,i. e . he is a (n)
 a. accountant b. statute c. steward d. auditor
21. Many sent money and food to help the victims of the earthquake.
 a. charities b. phrases c. manors d. wages
22. The auditor has no himself to alter the accounts that directors have prepared.
 a. system b. danger c. fraud d. right
23. In our country , sixteen – year olds to vote.
 a. exhibit b. follow c. qualify d. change



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24. The government is finding means of transportation by constructing the Metro.
 a. alternative b. abnormal c. material d. previous
25. The strike from low pay.
 a. adhered b. rectified c. achieved d. stemmed
26. Shirin had a cold and the doctor some medicine for her.
 a. verified b. evaluated c. prescribed d. operated
27. The objective of this is the amendment of the company's financial position
 a. imprudence b. verification c. suburb d. complication
28. Her increased after the death of her mother.
 a. speculation b. contract c. product d. vulnerability
29. Their manager did not know what he is going to encounter because the difficulties were not

 a. retained b. foreseeable c. equivalent d. payable
30. State laws are government laws and
 a. managements b. regulations c. developments d. illustrations