

نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۲۱۴۰۲۴

تعداد سؤال: نسی ۲۰ تکمیلی -- تشریحی ۴

زمان امتحان: تستی و تکمیلی ۳۰ دقیقه تشریحی ۲۵ دقیقه

تعداد کل صفحات: ۵

بهترین جواب را انتخاب کنید.

(A) Choose the best answer.

1. What is the definition of Management accounting information?
 - a. It is primarily for decision makers who are inside the economic entity, such as managers at various organizational levels of entity.
 - b. It is primarily for decision makers who are outside the economic entity, such as managers at various organizational levels of entity.
 - c. It is primarily for decision makers who are outside the economic entity, such as investors, creditors, and governmental agencies.
 - d. It is primarily for decision makers who are inside the economic entity, such as investors, creditors, and governmental agencies.

2. Primary qualities of accounting information are
 - a. Relevance and Reliability
 - b. Verifiability and Neutrality
 - c. Comparability and Consistency
 - d. Timeliness and Feedback value

3. Secondary qualities of accounting information are
 - a. Relevance and Reliability
 - b. Verifiability and Representational faithfulness
 - c. Comparability and Consistency
 - d. Timeliness and Feedback value

4. Generally accepted accounting principles has been developed to provide
 - a. Managerial accounting
 - b. Governmental accounting
 - c. Financial accounting and reporting
 - d. Non-operating costs

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5. The major classifications of cash flows are
- Operating, Investing and Financing activities.
 - Revenue, Expenses and Gain activities
 - Operating Income, Non-operating Income and Loss activities
 - Financial statement and balance
6. The sources of information to prepare the statement of cash flows are
- Comparative balance sheets
 - Current income statement
 - Selected transaction data
 - All of the above
7. Which one of the following items is an operating activity?
- Cash payments to employees
 - Purchase of equipment
 - Redemption of bonds
 - Purchase of treasury Stock
8. Which one of the following items is an investing activity?
- Exchange of equipment for furniture
 - Issuance of bonds for land
 - Payment of dividends
 - Sale of building
9. Which one of the following items is a financing activity?
- Purchase of equipment
 - Redemption of bonds
 - Cash payments for operating expenses
 - Cash received from customers

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10. Which of the items mentioned below show the sources and the amounts of cash obtained and used by the enterprise during the period?

- Operating activities
- Investing activities
- Financing activities
- All of the above

11. Classification of cost that can be made on the basis of assignment to a cost object is

- Variable costs and Fixed costs
- Direct costs and Indirect costs
- Inventoriable costs and Noninventoriable costs
- Capitalized costs and Noncapitalized costs

12. Classification of cost that can be made on the basis of behavior pattern in relation to changes in the level of a cost driver is

- Research costs and development costs
- Variable costs and Fixed costs
- Direct costs and Indirect costs
- Production costs and Marketing costs

13. Classification of cost that can be made on the basis of costs in financial statement is

- Variable costs and Fixed costs
- Direct costs and Indirect costs
- Total costs and Unit costs
- Capitalized costs Noncapitalized costs

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تعداد کل صفحات: ۵

14. A direct cost of a cost object is any cost that is related to the cost object and to that cost object in an economically feasible way.

- a. cannot be traced
- b. can be traced
- c. cannot be allocated
- d. can be allocated

15. A cost driver is that affects costs.

- a. Financial factor
- b. Non-financial factor
- c. Any factor
- d. Time factor

16. Noncapitalized costs are first recorded as

- a. An asset
- b. An expense
- c. An expenditure
- d. All of above

17. Breakeven point is that quantity of where total revenues and total costs are

- a. Output – equal
- b. Input – equal
- c. Output – unequal
- d. Input – unequal

18. Decreases in net assets from transferring assets to owners are called

- a. Losses
- b. Liabilities
- c. Withdrawals
- d. Expenses

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19. What are the two formats often used in preparing income statement?

- Direct method and Indirect method
- Single-step and Multiple-step
- Single-step and Direct method
- Multiple-step and Indirect method

20. Unusual and infrequent material gains and losses are

- Extraordinary Items
- Gains
- Losses
- Revenues

ترجمه کنید .

(B) Translate the following sentences into Farsi.

- The primary purpose of the statement of cash flows is to provide information about cash receipts and cash payments of an entity during a period.
- Cost accounting measures and reports financial and other information related to an organization's acquisition or consumption of resources.
- A direct cost of a cost object is any cost that is related to the cost object and can be traced to that cost object in an economically feasible way.
- Change in equity (net assets) of an entity during a period results from transactions and other events and circumstances.