

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?

- a. Operating activities
- b. Investing activities
- c. Financing activities
- d. All of the above

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

- a. Variable costs and Fixed costs
- b. Direct costs and Indirect costs
- c. Inventoriable costs and Noninventoriable costs
- d. 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 .....

- a. Research costs and development costs
- b. Variable costs and Fixed costs
- c. Direct costs and Indirect costs
- d. Production costs and Marketing costs

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

- a. Variable costs and Fixed costs
- b. Direct costs and Indirect costs
- c. Total costs and Unit costs
- d. 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?

- a. Direct method and Indirect method
- b. Single-step and Multiple-step
- c. Single-step and Direct method
- d. Multiple-step and Indirect method

20. Unusual and infrequent material gains and losses are .....

- a. Extraordinary Items
- b. Gains
- c. Losses
- d. Revenues

ترجمه کنید .

**(B) Translate the following sentences into Farsi.**

1. 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.
2. Cost accounting measures and reports financial and other information related to an organization's acquisition or consumption of resources.
3. 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.
4. Change in equity (net assets) of an entity during a period results from transactions and other events and circumstances.