

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

سری سوال: یک ۱

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/گد درس: حسابداری، حسابداری (ارشد) ۱۲۱۴۰۲۴ - حسابداری (چندبخشی) ۱۲۱۴۱۰۸

1-The function of accounting is providing useful financial.....about economic entities to managers, investors, creditors, etc.

1. goods                      2. products                      3. information                      4. furniture

2-Financial accounting is primarily for decision makers who are outside the economic entity. 'Primarily' means..... .

1. slowly                      2. quickly                      3. quietly                      4. basically

3-The objectives of financial reporting are to provide information. 'Objectives' means..... .

1. purposes                      2. relations  
3. obstacles                      4. abilities

4-.....and reliability are the two primary qualities that make accounting information useful for decision making.

1. Relevance                      2. Classification                      3. Consistency                      4. Comparability

5-The increase in equity from peripheral or incidental transactions of an entity and from other transactions is called..... .

1. gains                      2. losses                      3. taxes                      4. debts

6-Accounting theory has developed to meet changing demands and influences. 'Meet' means..... .

1. face                      2. stop                      3. vary                      4. destroy

7-GAAP are extremely important to .....auditors.

1. dependent                      2. illegal  
3. independent                      4. relevant

8-The income statement is the report that measures the success of enterprise operations for a(n) .....period of time.

1. rare                      2. given                      3. unknown                      4. unlimited

9-In a company salaries and wages are considered as..... .

1. assets                      2. revenues                      3. expenses                      4. investments

10-That's not to say that income totals are uniform and precise. 'Precise' means..... .

1. exact                      2. wrong                      3. false                      4. unclear

11-In the single-step statement, expenses are.....from revenues.

1. added                      2. deducted                      3. multiplied                      4. divided

سری سوال : یک ۱

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/گد درس: حسابداری، حسابداری (ارشد) ۱۲۱۴۰۲۴ - حسابداری (چندبخشی) ۱۲۱۴۱۰۸

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

1. marketing                      2. distribution                      3. importing                      4. production

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

1. direct                      2. indirect                      3. fixed                      4. accumulated

14-Which of the following choices are recorded as expenses when they are incurred?

1. withdrawals                      2. investments  
3. capitalized costs                      4. non capitalized costs

15-The goods partially worked on but not yet fully completed is called.....

1. cost object                      2. finished goods inventory  
3. work-in-process inventory                      4. direct materials inventory

16-The.....is that quantity of output where total revenues and total costs are equal.

1. breakeven point                      2. cost object  
3. total cost                      4. operating income

17-A change in the.....will cause a change in the total cost of related cost object.

1. cost driver                      2. revenue driver  
3. breakeven point                      4. fixed cost

18-Total revenues from operations minus total costs from operations is called.....

1. net income                      2. operating income  
3. income taxes                      4. total revenues

19-A central task of.....is cost management.

1. manage                      2. manages  
3. managerial                      4. managers

20-At the breakeven point, the operating income is.....

1. zero                      2. one                      3. ten                      4. hundred

21-The cost that changes in total in proportion to changes in a cost driver is called.....

1. fixed cost                      2. fixed profit  
3. variable cost                      4. invariable cost

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

سری سوال: یک ۱

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/گد درس: حسابداری، حسابداری (ارشد) - ۱۲۱۴۰۲۴، حسابداری (چندبخشی) ۱۲۱۴۱۰۸

22-The historical costs, as distinguished from budgeted or forecasted costs are called..... .

- |                   |                    |
|-------------------|--------------------|
| 1. rare costs     | 2. actual costs    |
| 3. variable costs | 4. imaginary costs |

23-Capitalized costs are first recorded as a(n).....when they are incurred.

- |        |         |           |          |
|--------|---------|-----------|----------|
| 1. tax | 2. loss | 3. profit | 4. asset |
|--------|---------|-----------|----------|

24-"Applied ethics" is still necessary and possible. 'Possible' means.....

- |           |         |          |          |
|-----------|---------|----------|----------|
| 1. احتمال | 2. ممکن | 3. تمکین | 4. امکان |
|-----------|---------|----------|----------|

25-Auditors could not render an opinion on such statements. 'Auditors' means.....

- |              |            |              |             |
|--------------|------------|--------------|-------------|
| 1. بانکداران | 2. بازرسان | 3. حسابداران | 4. حسابرسان |
|--------------|------------|--------------|-------------|

26-The performance evaluation provides feedback on the actual results. 'Feedback' means..... .

- |          |            |            |            |
|----------|------------|------------|------------|
| 1. نتیجه | 2. ارزیابی | 3. بازخورد | 4. بازخورد |
|----------|------------|------------|------------|

27-The statement of cash flows provides information not available from other financial statements. 'Cash flows' means..... .

- |                  |                 |               |             |
|------------------|-----------------|---------------|-------------|
| 1. گردش وجوه نقد | 2. کاربرد صندوق | 3. سود و زیان | 4. ترازنامه |
|------------------|-----------------|---------------|-------------|

28-The language of cost accounting has specific terms for manufacturing costs.' Manufacturing' means .....

- |             |          |           |           |
|-------------|----------|-----------|-----------|
| 1. بازرگانی | 2. سهامی | 3. تولیدی | 4. خدماتی |
|-------------|----------|-----------|-----------|

29-A cost driver is any factor that affects costs. 'Cost driver' means .....

- |               |                |                |               |
|---------------|----------------|----------------|---------------|
| 1. محرک هزینه | 2. موضوع هزینه | 3. هزینه متغیر | 4. مخزن هزینه |
|---------------|----------------|----------------|---------------|

30-Examples of circumstances in which particular accounting or reporting practices have been viewed as economic consequences are numerous. 'Numerous' means..... .

- |       |         |        |          |
|-------|---------|--------|----------|
| 1. کم | 2. نقاط | 3. عدد | 4. متعدد |
|-------|---------|--------|----------|

31-In turn, accountants are becoming sensitive to the quality of products and services sold to their external customers. 'Sensitive' means..... .

- |            |         |          |         |
|------------|---------|----------|---------|
| 1. بی توجه | 2. حساس | 3. متفکر | 4. دقیق |
|------------|---------|----------|---------|

32-Financial statements must have credibility to external users. 'Credibility' means..... .

- |            |           |           |            |
|------------|-----------|-----------|------------|
| 1. استقرار | 2. اشتباه | 3. اعتبار | 4. استقلال |
|------------|-----------|-----------|------------|

سری سوال : یک ۱

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

رشته تحصیلی/گد درس: حسابداری, حسابداری (ارشد) ۱۲۱۴۰۲۴ - حسابداری (چندبخشی) ۱۲۱۴۱۰۸

33-Ethical behavior typically is viewed as acting in a manner that is consistent with the values of society. 'Values of society' means..... .

1. جوامع با فرهنگ      2. ارزشهای جامعه      3. فرهنگهای جامعه      4. جامعه فرهنگی

34-There is an emphasis on assessing cash flow prospects. 'emphasis' means..... .

1. تغییر      2. تفسیر      3. تاخیر      4. تاکید

35-The support activities provided to customers are called..... .

1. customer service      2. customer cost  
3. seller fees      4. producer revenue

www.Sanjesh3.com

سؤال	الف	ب	ج	د	باسخ صحيح	وضوح كافي
1			X		ج	عادي
2				X	د	عادي
3	X				الف	عادي
4	X				الف	عادي
5	X				الف	عادي
6			X		الف	عادي
7	X				ج	عادي
8	X				ب	عادي
9	X				ج	عادي
10				X	الف	عادي
11	X				ب	عادي
12	X				د	عادي
13		X			ب	عادي
14				X	د	عادي
15			X		ج	عادي
16	X				الف	عادي
17	X				الف	عادي
18	X				ب	عادي
19				X	د	عادي
20	X				الف	عادي
21			X		ج	عادي
22		X			ب	عادي
23				X	د	عادي
24		X			ب	عادي
25				X	د	عادي
26				X	د	عادي
27	X				الف	عادي
28			X		ج	عادي
29	X				الف	عادي
30	X				د	عادي
31				X	ب	عادي
32			X		ج	عادي
33		X			ب	عادي
34				X	د	عادي
35	X				الف	عادي