



سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

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

1-The financial information subject to a (an) auditor's opinion includes not only the financial statements but also the notes to the financial statements.

1. government 2. independent 3. dependent 4. usual

2-Financial may include the preparation of special reports for specific users.

1. banker 2. manager 3. reporting 4. bookkeeping

3-Financial accounting and reporting standards are essential to the credibility. 'essential' means

1. unimportant 2. important 3. public 4. cheap

4- Ethical behavior requires an assessment of whether a decision or action is.....or wrong.

1. right 2. write 3. wrong 4. incorrect

5-Which of the following is considered as expense?

1. Capital 2. Net sale
3. Dividend revenue 4. Interest expense

6-The primary advantage of the income statement is simplicity.

1. direct 2. indirect 3. single-step 4. multiple- step

7-..... activities in the statement of cash flows involve the cash effects of transactions that enter into the determination of net income.

1. Operating 2. Investing 3. Financing 4. single

8-Assess the enterprise's ability to generate positive net cash flows. 'Generate' means..... .

1. preserve 2. process 3. prevent 4. produce

9-Managers are increasingly sharing accounting information with external parties such as and suppliers.

1. workers 2. customers 3. accountants 4. managements



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10- Management by..... is the practice of concentrating on areas not operating as expected.

1. finance 2. research 3. exception 4. accounting

11- Financial accounting focuses on external reporting that is guided by generally accounting principles.

1. accepted 2. rejected 3. audited 4. advantageous

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

1. R&D 2. Production
3. Marketing 4. Customer service

13- A central task of the managers in an entity is cost.....

1. taxing 2. auditing 3. increasing 4. management

14- Variance refers to the difference between the actual results and the amounts.

1. estimated 2. imagined 3. budgeted 4. unreal

15- Salaries paid to marketing personnel are called costs.

1. unit 2. rejected 3. capitalized 4. non capitalized

16- Goods fully completed but not yet are called finished goods inventory.

1. sold 2. paid 3. changed 4. converted

17- Assignment to a cost object is direct costs and costs.

1. total 2. fixed 3. indirect 4. distribution

18- A..... cost is a cost that does not change in total despite changes in a cost driver.

1. fixed 2. direct 3. variable 4. marketing



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19- CVP stands for '....., volume, profit'.

1. contribution 2. critical 3. change 4. cost

20- Operating income is total from operations minus total costs from operations.

1. fixed costs 2. revenues 3. expenses 4. taxes

21- Frequently income tax is reported separately as the last item before net income to indicate their relationship to income before income tax. 'Indicate' means..... .

1. hide 2. show 3. change 4. disappear

22- Cost is the assigning of indirect costs to the chosen cost object.

1. fixed 2. tracing 3. allocation 4. production

23- This document required both historical cost dollar and current cost data. 'historical cost' means

1. بهای تمام شده تاریخی 2. بهای بازار
3. بهای جاری 4. زمان بها

24- Sometimes ,though, even continuing operations can mislead investors. 'investors' means

1. دولت ها 2. مدیران 3. سهامداران 4. سرمایه گذاران

25- Some cash flows relating to investing or financing activities are classified as operating activities. 'are classified' means

1. تغییر می کنند 2. بالاتر می روند 3. دریافت می شوند 4. طبقه بندی می شوند

26- Relevant information helps users confirm or correct prior expectations. 'Relevant' means

1. منسوخ 2. مربوط 3. به موقع 4. مقایسه ای

27- Representational faithfulness means that the numbers and description represents what really exited or happened. 'faithfulness' means

1. زیان 2. سنجش 3. صداقت 4. گمراهی



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28- This task covers the entire value chain. 'Value chain' means

1. زنجیره ارزش
2. هزینه محصول
3. ارزش افزوده
4. مدارک اولیه

29- Direct materials in stock and awaiting use in the manufacturing process is called direct materials inventory. 'Direct materials inventory' means

1. هزینه های توزیع
2. هزینه های دستمزد
3. موجودی مواد اولیه
4. هزینه های مواد مستقیم

30- The unit selling price, unit variable costs, and fixed costs are known as CVP assumptions. 'price' means

1. خرید
2. قیمت
3. فروش
4. سود