



سری سوال : یک ۱

زمان آزمون (دقیقه) : تستی : ۷۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

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

1-The internal users of accounting information areat various organizational levels of entity.

1. banks 2. people 3. government 4. managers

2-The environment of accounting consists social-economic-political-legal conditions, restrains, and influences that vary from time to time.

1. of 2. for 3. by 4. off

3-The accounting profession has adopted a common set of standards andcalled generally accepted accounting principles.

1. produces 2. liabilities 3. procedures 4. enterprises

4-The purpose of financial accounting and reporting is to provide financial information that can be used in the efficient allocation of scarce resources.

1. false 2. estimated 3. unbiased 4. inaccurate

5- Consistency and are secondary characteristics of useful accounting information.

1. relevance 2. reliability
3. understandability 4. comparability

6- Which of the following choices increases net assets?

1. losses 2. expenses
3. withdrawals 4. investment by owners

7- 'The capital maintenance approach is sometimes referred to as 'the change inapproach'.

1. sale 2. equity 3. liability 4. operates

8-The disclosure of net sales is useful because regular revenues are reported as a separate item.

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

9- Obtaining capital from owners and providing them with a return on, and a return of, their investment, is involved in activities of the statement of cash flows.

1. financing 2. investing 3. operating 4. exhibiting



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10-The quality of earnings of a given enterprise is important. "Given" means

1. abstract 2. specific 3. unknown 4. imaginary

11-Factors that directly affect customer, such as cost, quality, time, and innovative products and services, are termed key success factors.

1. cost 2. satisfaction 3. expense 4. disagreement

12-..... accountants and controllers are staff management in most organizations.

1. Management 2. Production 3. Customer 4. External

13-The is the sequence of business functions in which utility is added to the product or services of an organization.

1. control 2. variance 3. marketing 4. value chain

14-What covers both the action that implements the planning decision and the performance evaluation of the personnel and operations is called

1. Control 2. Variance 3. Production 4. Distribution

15-A cost driver which is also called cost is any factor that affects total costs.

1. fixed 2. accounting 3. management 4. determinant

16-Cost is the collection of cost data in some organized way through an accounting system.

1. distributed 2. accumulation 3. capitalized 4. fixed

17-Examples of..... costs are costs to acquire computer equipment and motor vehicles.

1. non capitalized 2. management 3. capitalized 4. marketing

18-The term CVP analysis is widely used as representing this special case. "Widely" means.....

1. slowly 2. broadly 3. usually 4. slightly

19-In the CVP model,refers to units manufactured or units sold.

1. cost 2. price 3. volume 4. profit

20-Breakeven point is that quantity of output where total and total costs are equal, i.e. where the operating income is zero.

1. capitals 2. revenues 3. expenses 4. liabilities



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21- Disclosing income from operations.....the difference between regular and irregular or incidental activities.

1. highlights 2. vanishes 3. deletes 4. disappears

22- The goods partially worked on but not yet fully completed are called work in

1. sold goods 2. practice 3. progress 4. finished good

23- Financial accounting focuses onreporting that is guided by generally accepted accounting principles.

1. input 2. external 3. internal 4. within

24- Most companies have costing systems that are neither pure job costing nor pure process costing. "Job costing" means

1. هزینه یابی واقعی 2. هزینه یابی استاندارد
3. هزینه یابی مرحله ای 4. هزینه یابی سفارش کار

25- Factual, truthful, unbiased information must be the overriding consideration. "Unbiased" means

1. واقعی 2. متعصبانه 3. مقایسه ای 4. بی طرفانه

26- Administrative or general expenses are a subsection reporting expenses of general administration. "Administrative" means

1. فروش 2. اداری 3. عملیاتی 4. بازرگانی

27- These invoices and receipts are recorded in the accounting system. "Receipts" means

1. رسید ها 2. زیان ها 3. ارزش ها 4. هزینه ها

28- Cost allocation is the assigning of indirect costs to the chosen cost object. "Allocation" means

1. محرک 2. تبدیل 3. تخصیص 4. ردیابی

29- These CVP assumptions clearly are extreme in the sense that they would rarely match reality. "Assumptions" means

1. مفروضات 2. محصولات 3. تولیدات 4. رفتارها



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30- There is a classification of expenses by functions, such as merchandising or manufacturing, selling, and administration. "Manufacturing" means

1. تولیدی 2. عملیاتی 3. بازرگانی 4. بازاریابی

شماره سؤال	پاسخ صحیح
۱۶	ب
۱۷	ج
۱۸	ب
۱۹	ج
۲۰	ب
۲۱	الف
۲۲	ج
۲۳	ب
۲۴	د
۲۵	د
۲۶	ب
۲۷	الف
۲۸	ج
۲۹	الف
۳۰	الف

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۱	د
۲	الف
۳	ج
۴	ج
۵	د
۶	د
۷	ب
۸	ج
۹	الف
۱۰	ب
۱۱	ب
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۱۳	د
۱۴	الف
۱۵	د