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	نـور	بيام	دانشگاه		2
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			المرد حرد ــــر ارتصول و تستبسن
<b>سری سوال:</b> یک ۱	(دقیقه): تستی: ۷۰ تشریحی: ۰	٠٠ زمان آزمون	داد سوالات: تستی : ۳۰٪ تشریحی: نــــوان درس: زبان تخصصی ۲
	17141.4(	ی ۱۲۱۴۰۲۴ - ، حسابداری (چندبخشی	<b>شته تحصیلی/کد درس:</b> حسابدار:
1-The internal users of ac	counting information are .	at various organizatio	onal levels of entity.
1. <sub>banks</sub>	2. people	3. government	4. managers
2-The environment of acc and influences that vary	ounting consists social from time to time.	-economic-political-legal (	conditions, restrains,
<b>1.</b> of	2. for	3. <sub>by</sub>	4. off
3-The accounting professi accepted accounting pri	on has adopted a commor	n set of standards and	called generally
1. produces	2. liabilities	3. procedures	4. enterprises
	l accounting and reporting allocation of scarce resour	•	al information that can
1. false	2. estimated	3. unbiased	4. inaccurate
5- Consistency and	are secondary characteris	stics of useful accounting	information.
1. relevance		2. reliability	
3. understandability		4. comparability	
6-Which of the following	choices increases net asset	ts?	
1. losses		2. expenses	
3. withdrawals		4. investment by owner	rs
7-'The capital maintenanc	ce approach is sometimes	referred to as 'the change	inapproach'.
1. sale	2. equity	3. liability	4. operates
8-The disclosure of net sa	les is useful because r	egular revenues are repor	ted as a separate item.
1. assets	2. capitals	3. revenues	4. expenses

3. operating

4. exhibiting

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.

2. investing

1. financing

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	نـور	بيام	دانشگاه		2
4	ه سند	30.0	مرڪـــز آز		=
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سرى سوال: يك ١ زمان آزمون (دقیقه): تستی: ۷۰ تشریحی: ۰ تعداد سوالات: تستى: 30 تشريحى: ٠ عنــوان درس: زبان تخصصي ٢ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۴ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۸ 10-The quality of earnings of a given enterprise is important. "Given" means ....... 2. specific 3. unknown 4. imaginary 1. abstract 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. 2. Production 3. Customer 4. External 1. Management 13-The ...... is the sequence of business functions in which utility is added to the product or services of an organization. 3. marketing 1. control 2. variance 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 4. determinant 2. accounting 3. management 16-Cost ...... is the collection of cost data in some organized way through an accounting system. 2. accumulation **1.** distributed 3. capitalized 4. fixed 17-Examples of...... costs are costs to acquire computer equipment and motor vehicles. 2. management 3. capitalized 4. marketing 1. non capitalized 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.

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

3. volume

3. expenses

4. profit

4. liabilities

2. price

2. revenues

1. cost

1. capitals

the operating income is zero.

تعداد سوالات: تستى: ٣٠ تشريحى: ٠ سرى سوال: يك ١ زمان آزمون (دقیقه): تستی: ۷۰ تشریحی: ۰ عنــوان درس: زبان تخصصي ٢ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۴ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۸ ر 21-Disclosing income from operations.....the difference between regular and irregular or incidental activities. 3. deletes 2. vanishes 4. disappears 1. highlights 22-The goods partially worked on but not yet fully completed are called work in ....... 1. sold goods 2. practice 3. progress 23-Financial accounting focuses on .....reporting that is guided by generally accepted accounting principles. 1. input 2. external 3. internal 4. whithin 24-Most companies have costing systems that are neither pure job costing nor pure process costing. "Job costing" means ...... . هزينه يابي واقعى 1. هزينه يابي استاندارد 2. هزینه یابی سفارش کار .4 هزينه يابي مرحله اي <sup>3.</sup> 25-Factual, truthful, unbiased information must be the overriding consideration. "Unbiased" means واقعي 1. مقابسه ای بی طرفانه 4. متعصبانه 2. 26-Administrative or general expenses are a subsection reporting expenses of general administration. "Administrative" means ....... فروش 1. عملياتي 3. بازرگانی، 4. 27-These invoices and receipts are recorded in the accounting system. "Receipts" means ...... رسیدها 1. زيان ها <sup>2.</sup> ارزش ها <sup>.3</sup> 28-Cost allocation is the assigning of indirect costs to the chosen cost object. "Allocation" means ...... 2. تبدیل محرک 1. تخصيص 3. ردیابی 4. 29-These CVP assumptions clearly are extreme in the sense that they would rarely match reality. "Assumptions" means ....... 2. محصولات 3. تولیدات مفروضات 1. رفتارها <sup>4.</sup>

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گاد دانشگاه پیام نور مرکز آزمون و سنجش

<b>يحى: ٠ سرى سوال:</b> يک ١	زمان آزمون (دقیقه): تستی: ۷۰٪ تش	<del>.د</del> ى: ٠
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تعداد سوالات: تستى : 30 تشريحي: 0

عنــوان درس: زبان تخصصي ٢

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

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

1. عملیاتی <sup>2.</sup> عملیاتی <sup>3.</sup> بازاریابی <sup>4.</sup> عملیاتی

۱۰۱۰/۱۰۱۲۹۴۳۳ صفحه ۲ از ۲ مسال اول ۹۴-۱۳۹۳ سعومی مفحه ۲ از ۲

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