

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 ۱۲۱۴۱۰۸

1-For information to be it should have predictive or feedback value, and it must be presented on a timely basis.

1. relates 2. relevant 3. relevance 4. relatively

2-Information benefits versus information, as well as materiality, may result in modification of accounting or reporting choices.

1. costs 2. gains 3. capital 4. revenues

3-In a business enterprise, the is the ownership interest.

1. loss 2. debt 3. equity 4. expense

4-All changes in equity during a period except those resulting from investments by owners and distributions to owners, is called... income.

1. gains 2. losses 3. revenues 4. comprehensive

5-Preparation and dissemination of the financial statements of a business entity are the responsibility of the of the entity.

1. auditor 2. employee 3. governance 4. management

6-The usefulness of accounting information depends effective measurement of the economic activities of entities.

1. of 2. on 3. in 4. at

7-The expression "....." is derived from the single subtraction necessary to arrive at net income.

1. fixed-step 2. single-step 3. variable-step 4. multiple-step

8-A gain or loss on the payment of debt is a(n)activity.

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

9-The purpose of 'sales or revenue section', which is a subsection presenting sales, discounts, returns, and other relation information is to arrive at the net amount of..... .

1. capital 2. other expenses 3. selling expenses 4. sales revenue

10-Expenses are deducted from revenues to arrive at or loss-a single subtraction.

1. net income 2. withdrawals 3. investment 4. sales

11-The method adds back to net income the noncash expenses and losses and subtracts the noncash revenues and gains.

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

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12-A central task of managers is cost

1. manage 2. managerial 3. management 4. managerially

13-Customers are expecting higher levels of

1. loss 2. price 3. expense 4. quality

14-Which of the following choices is the difference between the actual results and the budgeted amounts?

1. variance 2. marketing 3. design 4. control

15-Managers prefer to make decisions on the basis of direct costs rather than costs.

1. single 2. output 3. indirect 4. multiple

16-Cost assignment includes both cost tracing and allocation.

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

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

1. a peak 2. a change 3. no change 4. no variation

18-Tracing these costs allows managers to see how these costs behave. 'Allows' means..... .

1. lets 2. stops 3. avoids 4. prevents

19-The costs to acquire computer equipment and motor vehicles are considered as costs.

1. wasted 2. capitalized 3. damaged 4. non-capitalized

20-A(n) cost is a cost that does not change in total despite changes in a cost driver.

1. fixed 2. variable 3. alternative 4. changeable

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

1. delay 2. finished 3. reduction 4. progress

22-Revenues are inflows of received in exchange for the products or services provided to customers.

1. taxes 2. assets 3. losses 4. damages

23-Operating income = revenues – total costs

1. any 2. major 3. minor 4. total

24-Using CVP requires simplifying assumptions. 'Requires' means..... .

1. needs 2. hates 3. rejects 4. removes



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25-The units of output sold, selling prices, and levels of marketing costs are some examples of revenue..... .

1. loser 2. driver 3. changer 4. missing

26-As you see, financial reporting is not the only information source used in decision making. "Financial" means

1. مالی 2. گزارش 3. صنعتی 4. مدیریتی

27-It can tell whether the company issued or retired debt or commonstock or both during the period. "Stock" means

1. سند 2. ثبت 3. سهام 4. اوراق قرضه

28-Remember, managers assign costs to designated cost objects to help decision making. "Cost object" means

1. هزینه ثابت 2. موضوع هزینه 3. هزینه متغیر 4. ردیابی هزینه

29-All revenues and costs can be added and compared without taking into account the time value of money. "Revenues" means

1. سودها 2. داراییها 3. درآمدها 4. هزینه ها

30-The product or service is often custom-made, such as an audit by an accounting firm. "Audit" means

1. مالیاتی 2. حسابداری 3. گزارشگری 4. حسابرسی