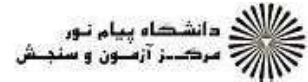


۱۳۹۷/۰۴/۰۲

۱۳:۳۰

کارشناسی



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-Who is responsible for preparation and dissemination of the financial statements of a business entity?

1. auditor 2. secretary 3. bookkeeper 4. management

2-GAAP help increase the confidence ofstatements.

1. illegal 2. unusual 3. financial 4. impossible

3-Contribution margin is equal to revenues minus all costs of the output that vary with respect to the units of output. 'Vary' means..... .

1. continue 2. change 3. finish 4. stop

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

1. costs 2. capitals 3. equities 4. liabilities

5-The single-step form ofstatement is widely used in financial reporting.

1. cash 2. income 3. expense 4. liability

6-Over the years numerous organizations, committees, and interested individuals developed and published their own conceptual frameworks. 'Numerous' means..... .

1. few 2. small 3. many 4. a few

7-Cash receipts from sales of goods and services are classified inactivities of cash flows.

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

8-Because the derived income is at best a rough estimate, the reader of the statement should take care not to give it more significance than it deserves. 'Significance' means..... .

1. importance 2. misfortune 3. unimportant 4. insignificance

9-What is the other name of 'reconciliation method'?

1. direct method 2. costing method
3. indirect method 4. limitation method

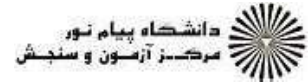
10-Managers around the globe are becoming increasingly aware of the importance of the quality and timeliness of products and services sold to their external customers. 'Globe' means..... .

1. city 2. world 3. word 4. village

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11-The FASB has indentified certain constraints (cost-benefit and materiality) as part of the framework.

1. artistic 2. imaginary 3. invaluable 4. conceptual

12-Which of the following choices includes all changes in equity during a period except those resulting from investment by owners and distributions to owners?

1. debts 2. assets
3. liabilities 4. comprehensive income

13-Frequently, income tax is reportedas the last item before net income to indicate its relationship to income before income tax.

1. slowly 2. slightly 3. dissolved 4. separately

14-The detailed planning and engineering of products is called of products.

1. design 2. research 3. production 4. distribution

15-Organizations are under continuous pressure to reduce the cost of the products or services they sell to their

1. thieves 2. auditors 3. customers 4. accountants

16-Cost accounting is an important component of both management accounting and accounting.

1. equity 2. financial 3. research 4. development

17-Costs that are traced to a cost object are calledcosts.

1. direct 2. indirect 3. unwritten 4. disappeared

18-Merchandising companies do notthe form of the products they acquire and sell.

1. hold 2. keep 3. retain 4. change

19-.....driver is any factor that affects total costs.

1. Cost 2. Capital 3. Withdrawal 4. Expenditure

20-Indirect manufacturing costs are all manufacturing costs considered to be part of the cost object, but that be individually traced to that cost object in an economically feasible way.

1. may 2. must 3. should 4. cannot

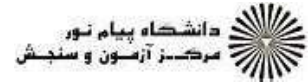
21-Cost-volume-profit analysis provides a sweeping financial overview of theprocess.

1. playing 2. receiving 3. planning 4. confusing

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22-Selling prices, units of output sold, and levels of marketing costs are some examples of.....drivers.

1. loss 2. cost 3. design 4. revenue

23-Net income is operating income.....income taxes.

1. minus 2. added to 3. divided by 4. multiplied by

24-The classifications of costs according to aggregate of average includescosts and unit costs.

1. total 2. direct 3. indirect 4. customer

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

1. مدیران 2. بازرسان 3. حسابرسان 4. برنامه نویسان

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

1. تایید کند 2. همراه کند 3. هدایت کند 4. موافقت کند

27-These data from the general ledger provide additional detailed information. 'General ledger' means..... .

1. ژنرال ارتش 2. دفتر کل 3. هزینه اولیه 4. زنجیره ارزش

28-Consider the costs of handling materials in a production plant. 'Production' means

1. تولید 2. توزیع 3. انحراف 4. بازاریابی

29-Alternatively, stage 1(cost accumulation) could occur first, followed by stage 2 (cost assignment). 'Cost assignment' means

1. حذف هزینه 2. تخصیص هزینه 3. هزینه تبدیل 4. حسابداری صنعتی

30-It can require extensive analysis and is likely to be very time consuming. 'Analysis' means

1. مراقبت 2. مدیریت 3. اصلاحات 4. تجزیه تحلیل