

تعداد سوالات: تستی: ۳۵ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۷۵ تشریحی: ۰

سری سوال: یک ۱

درس: زبان تخصصی ۲

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

1-The usefulness of accounting information depends on.....measurement of the economic activities of entities.

1. wrong 2. abuse 3. inefficient 4. effective

2-Like other human activities and disciplines,is largely a product of its environment.

1. accounts 2. accountant 3. accounting 4. accountable

3-The economic environment as well as the information needs change continuously. 'As well as' means.....

1. so 2. as 3. but 4. and

4-In preparing financial statements, accountants areconfronted with the dangers of bias and ambiguity. 'Confronted with' means.....

1. faced with 2. prevented from
3. hidden by 4. divided by

5-Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions are called.....

1. expenses 2. equity 3. assets 4. liabilities

6-Assets are most commonly received as investments by.....

1. lenders 2. owners 3. auditors 4. accountants

7-Losses are.....in equity (net assets).

1. increases 2. raises 3. decreases 4. ineffective

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8-The probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets to other entities in the future as a result of past transactions are called.....

1. assets 2. liabilities 3. equity 4. losses

9-Investors and creditors can use the information on theto evaluate the past performance of the enterprise.

1. trial balance 2. balance sheet
3. cash flows 4. income statement

10-In the.....income statement, just two groupings exist: revenues and expenses.

1. non-operating 2. three-step
3. multi-step 4. single-step

11-The primary purpose of the.....is to provide information about an entity 's cash receipts and cash payments during a period.

1. income statement 2. liabilities
3. balance sheet 4. statement of cash flows

12-Lending money and collecting those loans are.....activities.

1. investing 2. marketing 3. selling 4. cleaning

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13-focuses on external reporting that is guided by Generally Accepted Accounting Principles.

- | | |
|-------------------------|--------------------------|
| 1. Planning | 2. Cost accounting |
| 3. Financial accounting | 4. Management accounting |

14-The support activities provided to customers are called.....

- | | |
|---------------------|--------------------|
| 1. budget | 2. variance |
| 3. customer service | 4. cost accounting |

15-.....refers to the difference between the actual results and the budgeted amounts.

- | | | | |
|-------------|-------------|--------------|----------------|
| 1. Variance | 2. Planning | 3. Marketing | 4. Value chain |
|-------------|-------------|--------------|----------------|

16-A.....cost is a cost that changes in total in proportion to changes in a cost driver.

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|----------|-------------|----------------|---------------|
| 1. fixed | 2. variable | 3. capitalized | 4. management |
|----------|-------------|----------------|---------------|

17-The sum of the costs assigned to a product for a specific purpose is called.....

- | | |
|---------------------|------------------|
| 1. fixed cost | 2. variable cost |
| 3. capitalized cost | 4. product cost |

18-The goods fully completed but not yet sold are called.....

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|-------------------------------|-----------------------------|
| 1. work-in-process-inventory | 2. finished goods inventory |
| 3. direct materials inventory | 4. fixed costs |

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19- Variable costs + Fixed costs =

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|---------------------|--------------------------|
| 1. operating income | 2. total revenue |
| 3. total costs | 4. direct variable costs |

20- When the total revenues equal costs, we will have

- | | |
|--------------------|--------------------|
| 1. breakeven point | 2. revenue point |
| 3. variable costs | 4. operating costs |

21- Net income = Operating income – Income.....

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|----------|-----------|------------|-------------|
| 1. taxes | 2. taxies | 3. profits | 4. benefits |
|----------|-----------|------------|-------------|

22- CVP stands for 'cost, volume,

- | | | | |
|----------|-----------|----------|---------|
| 1. price | 2. profit | 3. place | 4. plan |
|----------|-----------|----------|---------|

23- The economic environment in which business operates, changes continuously. 'Environment' means.....

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|---------|---------|--------|---------|
| 1. محیط | 2. زمان | 3. دقت | 4. فرصت |
|---------|---------|--------|---------|

24- The information based on accrual accounting generally provides useful information. 'Accrual accounting' means.....

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|---------------------|-------------------|
| 1. حسابداری پیشرفته | 2. حسابرسی |
| 3. میانه | 4. حسابداری تعهدی |

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۲۵- The managers often engage independent auditors to attest the fairness of the financial statements. 'Independent' means..... .

۱. وابسته ۲. متعهد ۳. متدین ۴. مستقل

26- Why is a conceptual framework necessary? 'Framework' means..... .

1. خط 2. چارچوب 3. نقطه 4. وزن

۲۷- The information on the various components of income-revenue, expenses, and gains highlights the relationship among them. 'Relationship' means..... .

۱. سابقه ۲. ضابطه ۳. رابطه ۴. جاذبه

۲۸- Accountants know that the recognition of such experiences might be useful, but the problem of measurement has not been solved. 'Measurement' means..... .

۱. مدیریت ۲. دقت ۳. اندازه گیری ۴. صحت

29- Expenses also take many forms, such as cost of goods sold, depreciation, interest, etc. 'Depreciation' means..... .

1. پس انداز 2. استهلاک 3. بهره 4. سرمایه گذاری

30- Generally these items break down into two main subsections, 'Sub-' in the word "subsection" means..... .

1. اصلی 2. واقعی 3. کامل 4. فرعی

