



پیام نوریها
public channel



✓ کانال پیام نوریها در سال 95 با هدف تهیه جزوات و نمونه سوالات افتتاح و از همان ابتدای تاسیس کوشیده است با تکیه بر تلاش بی وقفه، کارگروهی و فعالیت های بدون چشمداشت کاربران متمایز خود، قدمی کوچک در راه پیشرفت ارائه خدمات به دانشجویان این مرز و بوم بردارد.

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اطلاع از اخبار و دانلود جزوات و نمونه سوالات

[برای ورود به کانال تلگرامی پیام نوریها کلیک کنید](#)

" کانال و خانواده تلگرامی پیام نوریها "

با عضویت در کانال و به آرشیو زیر دسترسی پیدا کنید

✓ تمام نمونه سوالات به روز تا آخرین دوره

✓ جزوات درسی

✓ بیش از ۱۰۰ فلش کارت دروس

✓ اخبار به روز پیام نور

✓ فیلم و فایل آموزشی اختصاصی

✓ انجام انتخاب واحد و حذف و اضافه

✓ پاسخگویی به سوالات دانشجویان

✓ معرفی گروه و انجمن های پیام نوری

✓ طنز و توییت دانشجویی

به یکی از بزرگترین کانال های پیام نوری بپیوندید

[برای ورود به کانال تلگرامی پیام نوریها کلیک کنید](#)

تعداد سوالات: تستی: ۳۰ تشریحی: ۰ زمان آزمون (دقیقه): تستی: ۱۲۰ تشریحی: ۰ سری سوال: یک ۱

عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته، متون مالی ۲

رشته تحصیلی/کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸ - حسابداری ۱۲۱۴۱۳۴ - مدیریت ۱۲۱۸۹۳۳ - مدیریت مالی ۱۲۱۸۹۹۸

1-The economic environment in which business operates, as well as the information needs of those who use financial accounting data, changes continuously. 'As well as' means..... .

1. never 2. not only 3. although 4. and also

2-Ethical behavior requires an assessment of whether a decision or action is "right or wrong, given the values of society". 'Requires' means..... .

1. needs 2. rejects 3. avoids 4. refuses

3-Accounting is a service activity. Its function is to.....useful financial information about economic entities to interested parties.

1. delete 2. ignore 3. prevent 4. provide

4-Financial accounting information is primarily for decision makers who are.....the economic entity, such as investors and creditors.

1. in 2. inside 3. within 4. outside

5-GAAP are extremely important to the independent

1. editors 2. auditors 3. arrivals 4. painters

6-When an entity applies the same accounting treatment to similar events, from period to period, the entity is considered to bein its use of accounting standards.

1. resistant 2. consistent 3. impossible 4. inconsistent

7-The residual interest in the assets of an entity that remains after deducting its liabilities is called equity. 'Deducting' means..... .

1. adding 2. dividing 3. reducing 4. multiplying

8-The business and investment community uses income statement to determine,investment value, and credit worthiness.

1. profitability 2. profitable 3. believable 4. unbelievable

9-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. unimportance 3. disability 4. failure

10-In the single-step statement, just two groupings exist:and expenses.

1. loans 2. taxes 3. revenues 4. credits



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عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته، متون مالی ۲

رشته تحصیلی/کد درس: حسابداری، حسابداری ۲۴ - ۱۲۱۴۰۲۴، حسابداری ۱۰۸ - ۱۲۱۴۱۰۸، حسابداری ۱۳۴ - ۱۲۱۴۱۳۴، مدیریت ۱۲۱۸۹۳۳ - مدیریت مالی ۱۲۱۸۹۹۸

11-The statement of cash flows classifies cash receipts and.....by operating, investing, and financing activities.

- | | |
|----------------------|------------------|
| 1. uncashed receipts | 2. cash payments |
| 3. invalid pays | 4. illegal buys |

12-The outflows or other using-up of assets or incurrence of liabilities during a period from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations are called..... .

- | | | | |
|----------|-----------|-------------|---------------|
| 1. gains | 2. losses | 3. expenses | 4. income tax |
|----------|-----------|-------------|---------------|

13-Financial accounting is constrained by generally accepted accounting principles. 'Constrained' means..... .

- | | | | |
|------------|-------------|-------------|--------------|
| 1. limited | 2. grown up | 3. enlarged | 4. increased |
|------------|-------------|-------------|--------------|

14-We use cost management to describe the actions managers undertake to.....customers while continuously reducing and controlling costs.

- | | | | |
|------------|-----------|------------|---------------|
| 1. satisfy | 2. refuse | 3. prevent | 4. discourage |
|------------|-----------|------------|---------------|

15-Marketing is the manner by which individuals or groups (a) learn about and value the attributes of products or services, and (b)those products or services.

- | | | | |
|---------|------------|---------------|-------------|
| 1. sell | 2. deliver | 3. distribute | 4. purchase |
|---------|------------|---------------|-------------|

16-Management accountants and controllers are.....management in most organizations.

- | | | | |
|---------|----------|----------|----------|
| 1. spin | 2. still | 3. staff | 4. stiff |
|---------|----------|----------|----------|

17-The cost allocation is the assigning of.....costs to the chosen cost object.

- | | | | |
|-----------|-------------|------------|---------------|
| 1. direct | 2. indirect | 3. unusual | 4. impossible |
|-----------|-------------|------------|---------------|

18-The finished goods inventory are the goods which have been fully completed but not yet

- | | | | |
|-------------|-----------|---------|---------|
| 1. finished | 2. bought | 3. made | 4. sold |
|-------------|-----------|---------|---------|

19-Total costs equals variable costs.....fixed costs.

- | | | | |
|---------|----------|---------------|------------------|
| 1. plus | 2. minus | 3. divided by | 4. multiplied by |
|---------|----------|---------------|------------------|

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

- | | | | |
|--------------|--------------|--------------|------------------|
| 1. providers | 2. producers | 3. customers | 4. manufacturers |
|--------------|--------------|--------------|------------------|

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21- CVP analysis examines the behavior of total revenues, total costs, and operating income as changes occur in the output level, selling price, etc. 'CVP' stands for 'Cost-..... -profit'.

1. vase
2. voice
3. victory
4. volume

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

1. lose
2. miss
3. help
4. change

23- In the three-part classification, prime costs would comprise direct materials costs and direct manufacturing..... .

1. labor tax
2. tax costs
3. labor costs
4. purchase tax

24- Conversion costs would.....direct manufacturing labor costs and indirect manufacturing costs.

1. comprise
2. exchange
3. reduce
4. refuse

25- A single revenue driver and a single cost driver are used in this..... .

1. analyze
2. analysis
3. analytical
4. analytically

26- The accounting profession has adopted a common set of standards and procedures called GAAP. 'Accounting profession' means..... .

1. هنر حسابداری
2. حرفه حسابداری
3. حسابدار هنرمند
4. حسابدار حرفه ای

27- That's not to say that income totals are uniform and precise. 'Uniform' means..... .

1. دقیق
2. بی شکل
3. چند شکل
4. یک شکل

28- This includes new product development and investment in both tangible and intangible assets. 'Tangible and intangible assets' means..... .

1. سود و زیان سالانه
2. سودهای خرد و کلان
3. دارایی های مشهود و نامشهود
4. سرمایه گذاری موفق

29- Cost tracing is the assigning of direct costs to the chosen cost object. 'Cost tracing' means

1. ردیابی هزینه
2. خلاصه هزینه
3. هزینه مرتبط
4. هزینه مختصر

30- The net income is operating income plus nonoperating revenues minus nonoperating costs minus income taxes. 'Net income' means..... .

1. مالیات بر درآمد
2. سود ناخالص
3. کل فروش
4. سود خالص

| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| | | |
| 1 | د | عادی |
| 2 | الف | عادی |
| 3 | د | عادی |
| 4 | د | عادی |
| 5 | ب | عادی |
| 6 | ب | عادی |
| 7 | ج | عادی |
| 8 | الف | عادی |
| 9 | الف | عادی |
| 10 | ج | عادی |
| 11 | ب | عادی |
| 12 | ج | عادی |
| 13 | الف | عادی |
| 14 | الف | عادی |
| 15 | د | عادی |
| 16 | ج | عادی |
| 17 | ب | عادی |
| 18 | د | عادی |
| 19 | الف | عادی |
| 20 | ج | عادی |
| 21 | د | عادی |
| 22 | د | عادی |
| 23 | ج | عادی |
| 24 | الف | عادی |
| 25 | ب | عادی |
| 26 | ب | عادی |
| 27 | د | عادی |
| 28 | ج | عادی |
| 29 | الف | عادی |
| 30 | د | عادی |

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رشته تحصیلی/کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸ - حسابداری ۱۲۱۴۱۳۴ - مدیریت ۱۲۱۸۹۳۳ - مدیریت مالی ۱۲۱۸۹۹۸

1- Management accounting information is primarily for decision makers who are inside the economic entity. 'Primarily' means

1. slowly 2. illegally 3. usually 4. basically

2- One of the objectives of financial reporting is to provide information that is useful in investment and credit decisions. 'Objectives' means

1. terms 2. goals 3. teams 4. goods

3- The information based on generally provides a better indication of enterprise's present and continuing ability to generate favorable cash flows than does information limited to the financial effects of cash receipts and payments.

1. accrual accounting 2. cash flow
3. loss flow 4. tax cost

4- The accounting profession has adopted a common set of standards and procedures called GAAP : Generally Accepted Accounting

1. Prices 2. Practices 3. Principles 4. Preparations

5- Ethical behavior typically is viewed as acting in a manner that is with the values of society.

1. varied 2. excepted 3. different 4. consistent

6- Relevance and are the two primary qualities that make accounting information useful for decision making.

1. ambiguity 2. reliability 3. consistency 4. ignorance

7- The probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events are called

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

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 or events are called

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

9- Economist J. R. Hicks defined income as the value an entity can consume during a period and still be as well-off at the end as at the beginning.

1. slight 2. minor 3. maximum 4. minimum

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- 10-The income statement helps users of the financial statements future cash flows in a number of different ways.
1. forget 2. predict 3. refuse 4. remove
- 11-The expression 'single-step' for single-step statements is derived from subtraction necessary to arrive at
1. capital 2. expenses 3. net asset 4. net income
- 12-Reporting the net increase or decrease in cash is considered useful because investors, creditors, and other interested parties want to know and can generally comprehend what is happening to the company's most liquid resource. 'Comprehend' means
1. misunderstand 2. understand 3. reject 4. forget
- 13-Some cash flows relating to investing or financing activities are classified as activities.
1. invalid 2. closing 3. operating 4. dishonest
- 14-The subsection reporting expenses of general administration is called 'Administrative or Expenses'.
1. Mineral 2. Minimal 3. Overall 4. General
- 15-The unusual and infrequent material gains and losses are called ' items'.
1. usual 2. ordinary 3. impossible 4. extraordinary
- 16-The subsection that lists expenses resulting from the company's efforts to make sales is called ' expenses'.
1. selling 2. trade 3. buying 4. distribution
- 17-Financial accounting focuses on reporting that is guided by GAAP.
1. false 2. internal 3. external 4. unavailable
- 18-The coordination and assembly of resources to produce a product or deliver a service is called
1. production 2. distribution 3. research 4. design
- 19-The generation of, and experimentation with, ideas related to new products, services, or processes is called Research and (R&D). "D" stands for
1. Distribution 2. Development 3. Delivery 4. Decrease



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عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته، متون مالی ۲

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20- Management control is primarily a human activity that should focus on how to help individuals do their jobs better. 'individual' means

1. person
2. culture
3. policy
4. economy

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

1. failure
2. success
3. deficiency
4. emergency

22- Cost assignment encompasses both cost tracing and cost allocation. 'Encompasses' means

1. includes
2. excludes
3. compares
4. separates

23- The continuous cost reduction efforts of competitors create a never-ending need for organization to their own costs.

1. grow
2. raise
3. reduce
4. increase

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

1. fixed
2. unfixed
3. decreasing
4. changeable

25- A relevant range is the range of the cost driver in which a specific relationship between cost and driver is

1. illegal
2. valid
3. invalid
4. unusual

26- The difference between the actual results and the budgeted amounts is called variance. 'variance' means

1. اتحاد
2. انجماد
3. انحراف
4. انصراف

27- Revenue driver is a factor that affects revenues. 'Revenue driver' means

1. رونق بازار
2. درآمد آتی
3. کاهش درآمد
4. محرک درآمد

28- Noncapitalized costs are recorded as expenses of the accounting period when they are incurred. 'Noncapitalized costs'

1. درآمدهای غیر منتظره
2. بهای تمام شده غیر واقعی
3. هزینه ها یا بهای سرمایه ای شده
4. هزینه ها یا بهای سرمایه ای نشده

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29- Management accounting exists to help managers make better decisions. Changes in the way managers operate require reevaluating the design and operation of the management accounting systems themselves. 'Reevaluating' means

۱. قیمت مجدد ۲. طراحی دوباره ۳. ارزیابی مجدد ۴. [X] انگاری بعدی

30- Cost accumulation is the collection of cost data in some organized way through an accounting system. 'Cost accumulation' means..

۱. گردآوری و انباشت هزینه ها ۲. گردآوری و پرداخت هزینه ها
۳. [X] بود و زیان هزینه ها ۴. هزینه های معمولی

| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| | | |
| 1 | د | عادی |
| 2 | ب | عادی |
| 3 | الف | عادی |
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| 8 | الف | عادی |
| 9 | ج | عادی |
| 10 | ب | عادی |
| 11 | د | عادی |
| 12 | ب | عادی |
| 13 | ج | عادی |
| 14 | د | عادی |
| 15 | د | عادی |
| 16 | الف | عادی |
| 17 | ج | عادی |
| 18 | الف | عادی |
| 19 | ب | عادی |
| 20 | الف | عادی |
| 21 | ب | عادی |
| 22 | الف | عادی |
| 23 | ج | عادی |
| 24 | الف | عادی |
| 25 | ب | عادی |
| 26 | ج | عادی |
| 27 | د | عادی |
| 28 | د | عادی |
| 29 | ج | عادی |
| ۳۰ | الف | عادی |



سری سوال: یک

زمان آزمون (دقیقه): ۹۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته

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1-Accounting provides a service through measurement of and communication about activities.

1. social 2. religious 3. economic 4. educational

2-Accounting objectives and practices are not the same today as they were in the past. ' Objectives ' means

1. goals 2. works 3. objects 4. adjectives

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

1. limits 2. injuries 3. damages 4. procedures

4-GAPP are extremely important to independent auditors. ' Extremely ' means..... .

1. only 2. lowly 3. highly 4. evenly

5-The Increase in equity from peripheral or incidental transactions of an entity and from all other transactions affecting the entity is called..... .

1. gains 2. assets 3. losses 4. expenses

6-That's not to say that income totals are uniform and precise. The prefix 'uni-' in the word "uniform" means..... .

1. many 2. two 3. no 4. one

7-The transaction approach to income measurement requires the use of revenue, expense, loss, etc. ' Requires ' means

1. stops 2. needs 3. rejects 4. prevents

8-In the single-step statement, just two groups exist: revenues and

1. interests 2. expenses 3. profits 4. sales

9-The decrease in equity from peripheral or incidental transactions of an entity except those that result from expenses or distributions to owners is called..... .

1. tax 2. gain 3. loss 4. profit

10-In the accounting system, ' equipment ' is considered

1. tangible 2. intangible 3. invisible 4. impossible

11-Management accounting measures and reports financial information as well as other types of information that assist managers in fulfilling the goals of the organization. "type" means.....

1. large 2. small 3. great 4. kind



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12- Managers are increasingly sharing accounting information with parties such as suppliers and customers.

1. inner 2. internal 3. interior 4. external

13- The support activities that are provided to the customers are called customer..... .

1. service 2. design 3. market 4. knowledge

14- A central task of managers is cost management. ' Task ' means..... .

1. duty 2. study 3. control 4. limitation

15- This report indicates that 760 pages of advertising were sold in March. ' Indicates ' means..... .

1. doesn't show 2. disappears 3. shows 4. hides

16- The manner by which individuals or groups (a) learn about and value the attributes of products or services, and (b) purchase those products or services is called marketing. ' Purchase ' means..... .

1. break 2. buy 3. rent 4. repair

17- This chapter explains several widely recognized cost concepts and terms. ' Terms ' means..... .

1. days 2. years 3. words 4. weeks

18- The costs that are traced to a cost object are costs.

1. rare 2. direct 3. indirect 4. implied

19- A cost driver (also called a cost generator or cost) is any factor that affects total costs.

1. determine 2. determines 3. determined 4. determinant

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

1. stops 2. lets 3. denies 4. refuses

21- In the three-part classification, prime costs would comprise direct materials costs and direct manufacturing costs.

1. labor 2. things 3. products 4. commodities

22- Anything for which a separate measurement of costs is desired, is called

1. cost driver 2. cost tracing 3. actual costs 4. cost object

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

1. v 2. C 3. p 4. CP



تعداد سوالات: تستی: ۳۰ تشریحی: ۰ زمان آزمون (دقیقه): تستی: ۹۰ تشریحی: ۰ سری سوال: یک ۱

عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته

رشته تحصیلی/کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸ - حسابداری ۱۲۱۴۱۳۴ - مدیریت ۱۲۱۸۹۳۳

24- 'Operating income' is total revenues from operations minus total from operations (excluding income taxes).

1. profits
2. benefits
3. costs
4. sales

25- Net income is operating income plus non-operating revenues total costs from operations.

1. plus
2. minus
3. divided
4. multiplied

26- The change in equity of an entity during a period from transactions and other events from non-owner sources is called comprehensive income. 'Comprehensive income' means..... .

1. سود جامع
2. درک کامل
3. نقش اساسی
4. درآمد ناکافی

27- The unusual and frequent material gains and losses are called extraordinary items. 'Extraordinary items' means..... .

1. اقلام عادی
2. موارد متناسب
3. موارد ضرر دار
4. اقلام غیرعادی

28- Choosing goals, predicting results, and then deciding how to attain the desired goals is called planning. 'Planning' means..... .

1. برنامه ریزی
2. پیش بینی
3. توضیح
4. توزیع

29- The goods fully completed but not yet sold are called finished goods inventory. 'Finished goods inventory' means..... .

1. موجودی انبار
2. انبار گردانی کالا
3. موجودی کالای ساخته شده
4. کالاهای ساخته نشده

30- The quantity of output where total revenues and total costs are equal is called breakeven point. 'Breakeven point' means..... .

1. نقطه سرازیری
2. نقطه سربرسر
3. نقطه سربالایی
4. شکستگی درآمد

| | |
|----|-----|
| 1 | ج |
| 2 | الف |
| 3 | د |
| 4 | ج |
| 5 | الف |
| 6 | د |
| 7 | ب |
| 8 | ب |
| 9 | ج |
| 10 | الف |
| 11 | د |
| 12 | د |
| 13 | الف |
| 14 | الف |
| 15 | ج |
| 16 | ب |
| 17 | ج |
| 18 | ب |
| 19 | د |
| 20 | ب |
| 21 | الف |
| 22 | د |
| 23 | الف |
| 24 | ج |
| 25 | ب |
| 26 | الف |
| 27 | د |
| 28 | الف |
| 29 | ج |
| 30 | ب |

سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

رشته تحصیلی / گد درس : حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

1-Assets are most commonly received as investments by

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

2-Which of the following choices uses management accounting information?

1. buyer 2. manager 3. investor 4. creditor

3-Accounting reports for any given year are more if they can be compared with reports from other companies and with prior reports of the same entity.

1. worthless 2. useless 3. valueless 4. useful

4-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

5- Occurrences of this sort are sometimes referred to as the economic consequences of accounting and reporting practices. 'Sort' means..... .

1. tape 2. kind 3. tax 4. tip

6-Which of the following choices decreases net assets?

1. profit 2. income 3. expense 4. revenue

7-A gain or loss on the payment of debt would generally be part of the cash outflow related to the repayment of the amount borrowed and therefore is a(n)activity.

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

8-Which of the following choices is expense?

1. cash 2. taxes 3. profit 4. trademark

9-In the single-step, just two groupings exist: revenue and expenses.

1. balance sheet 2. income statement
3. statement of cash flows 4. statement of owner's equity

10-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

11-The difference between the amount of cash receipts and cash disbursements from operating activities is the

1. capital 2. net loss 3. net income 4. net cash flow

سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

رشته تحصیلی / گد درس : حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

12-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

13-Cost accounting provides information for both accounting and financial accounting.

1. manage 2. manages 3. to manage 4. management

14- Factors that directly affect customer is called 'key success factors'.

1. laziness 2. weakness 3. satisfaction 4. dissatisfaction

15-In the value chain, distribution is the mechanism by which products or services are delivered to the

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

16-Which of the following costs is related to the cost object but cannot be traced to that cost object in an economically feasible way?

1. direct 2. indirect 3. straight 4. following

17-Customers are to the success of an organization.

1. pivotal 2. unusual 3. unnecessary 4. unimportant

18- Those activities that customers perceive as adding value to the products or services they purchase is called value-added activities. 'Purchase' means.....

1. deliver 2. send 3. buy 4. sell

19-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

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

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

21-In the breakeven point, the operating is zero.

1. cost 2. asset 3. income 4. revenue

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

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

23-In the two-part classification, conversion costs would be only the manufacturing costs.

1. capitalized 2. variable 3. indirect 4. direct

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، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

24- There are three methods outlined for computing the '..... point' which include the equation method, the contribution margin method, and the graph method.

- | | |
|---------------|---------------------|
| 1. CVP | 2. breakeven |
| 3. net income | 4. operating income |

25- The sequence of business functions in which utility is added to the products or services of an organization is called

- | | |
|--------------|------------------------|
| 1. budget | 2. value chain |
| 3. marketing | 4. financial statement |

26- Understandability is an important ingredient of useful information. "Understandability" means

- | | | | |
|--------------|----------------|---------------|------------------|
| 1. مفید بودن | 2. محافظه کاری | 3. قابلیت فهم | 4. بهای تمام شده |
|--------------|----------------|---------------|------------------|

27- The internal environment covers each part of the value chain as well as the coordination of its components. "Environment" means

- | | | | |
|------------|----------|----------|---------|
| 1. کارخانه | 2. محصول | 3. گزارش | 4. محیط |
|------------|----------|----------|---------|

28- Is Iran Khodro's management control system better than Saipa's? "Management control" means....

- | | | | |
|---------------|----------------|-----------------|----------------|
| 1. بودجه بندی | 2. مدیر کنترلی | 3. کنترل مدیریت | 4. بررسی بودجه |
|---------------|----------------|-----------------|----------------|

29- In contrast, merchandising and manufacturing-sector companies provide tangible products to their customers. "Tangible" means

- | | | | |
|----------|------------|------------|--------------|
| 1. مشهود | 2. نامشهود | 3. اختراعی | 4. غیرمستقیم |
|----------|------------|------------|--------------|

30- Give an example of how a manager can increase variable costs while decreasing fixed costs. 'Variable costs' means.....

- | | | | |
|--------------------|-------------------|----------------|-------------------|
| 1. هزینه های متغیر | 2. هزینه های ثابت | 3. درآمد مشهود | 4. مالیات نامشهود |
|--------------------|-------------------|----------------|-------------------|



98-3

| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| 1 | الف | عادي |
| 2 | ب | عادي |
| 3 | د | عادي |
| 4 | د | عادي |
| 5 | ب | عادي |
| 6 | ج | عادي |
| 7 | د | عادي |
| 8 | ب | عادي |
| 9 | ب | عادي |
| 10 | د | عادي |
| 11 | د | عادي |
| 12 | ج | عادي |
| 13 | د | عادي |
| 14 | ج | عادي |
| 15 | الف | عادي |
| 16 | ب | عادي |
| 17 | الف | عادي |
| 18 | ج | عادي |
| 19 | ب | عادي |
| 20 | الف | عادي |
| 21 | ج | عادي |
| 22 | ب | عادي |
| 23 | ج | عادي |
| 24 | ب | عادي |
| 25 | ب | عادي |
| 26 | ج | عادي |
| 27 | د | عادي |
| 28 | ج | عادي |
| 29 | الف | عادي |
| 30 | الف | عادي |

سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

رشته تحصیلی / گد درس : حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

1-Accounting provides a service throughof and communication about economic activities.

1. measured 2. to measure 3. measureable 4. measurement

2-Financial accounting information is primarily for decision makers who are outside the economic entity, such as, creditors, and governmental agencies.

1. investors 2. entity managing director
3. managers of entity 4. directors of entity

3-A potential lender can often demand additional financial information before making a decision.

1. living 2. lending 3. leaving 4. borrowing

4-..... enables users to identify the real similarities and differences in economic phenomena.

1. Confusion 2. Consideration 3. Comparability 4. Consumption

5-Decreases in net assets of a particular enterprise resulting from transferring assets, rendering services, or incurring liabilities by the enterprise to owners are called "..... to owners".

1. revenues 2. liabilities 3. investment 4. distributions

6-Increases in equity or net assets from peripheral or incidental transactions of an entity and from all other entity during a period are called..... .

1. gains 2. losses 3. expenses 4. liabilities

7-Revenues take many forms, such as sales, fees, interest,, and rents.

1. expenditure 2. net loss 3. dividends 4. gross loss

8-In the income statement, just two grouping exist: revenues and expenses.

1. triple-step 2. single-step 3. double-step 4. multiple-step

9-The statement of cash classifies cash receipts and cash payments by operating, investing, and financing activities.

1. fails 2. flaws 3. flows 4. failures

10-..... activities involve liability and stockholders' equity items and include (a)obtaining cash from creditors and repaying the amounts borrowed, and (b) obtaining capital from owners.

1. Advising 2. Investing 3. Operating 4. Financing

11-The indirect methodnet income for items that affected reported net income but did not affect cash.

1. adjusts 2. removes 3. increases 4. refuses

سری سوال : یک

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

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

12-Do not assume that management accounting focuses exclusively on internal parties. ' Exclusively ' means..... .

1. only 2. usually 3. slowly 4. quickly

13-Factors that directly affect customer satisfaction, such as cost, quality, time, and services are termedfactors.

1. key fail 2. insignificant 3. key success 4. nonsuccess

14-Management accounting measures and reports financial information as well as other types of information that assist managers in fulfilling the goals of the organization. 'Fulfilling' means..... .

1. doing 2. feeling 3. filling 4. stopping

15-The performance evaluation feedback on the actual results.

1. prevents 2. provides 3. pretends 4. prohibits

16-The costs of a cost object are costs that are related to the particular cost object and that can be traced to it in an economically feasible (cost-effective) way.

1. unpaid 2. direct 3. tracing 4. indirect

17-Variable costs and costs are the two most frequently recognized cost behavior patterns in existing management accounting systems.

1. fixed 2. unfixed 3. supposed 4. changeable

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

1. a fall 2. a raise 3. a change 4. no change

19-The costs that are presumed to provide future benefits to the company are costs.

1. missed 2. removed 3. conversion 4. capitalized

20-Revenues are inflows of assets in exchange for products or services provided to customers.

1. lost 2. given 3. missed 4. received

21-We should keep in mind that our CVP restrictions considerably simplify real world problems. ' Restrictions ' means..... .

1. profits 2. benefits 3. limitations 4. advantages

22-The breakdown point is that quantity of output where total revenues and total costs are , that is, where the operating income is zero.

1. equal 2. unequal 3. various 4. different

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، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

23- Managers often select the method they find easiest to use in their specific situation. 'Select' means..... .

1. reject 2. choose 3. ignore 4. remove

24- A grouping of individual cost items is called..... .

1. case port 2. case pool 3. cost port 4. cost pool

25- Preparation and dissemination of the financial statements of a business entity are the responsibility of the management. 'Responsibility' means..... .

1. محدودیت 2. مسئولیت 3. خطرات 4. منافع

26- The computations are summarized in a schedule of changes from the accrual to the cash basis income statement. 'Are summarized' means..... .

1. حذف می شوند 2. تکرار می شوند 3. خلاصه می شوند 4. گسترش می یابند

27- Economists have often criticized accountants for their definition of income. "income" means..... .

1. تولید 2. توزیع 3. هزینه 4. درآمد

28- Variations in the level of the cost driver are within a relevant range. 'Relevant' means

1. مخالف 2. مربوط 3. متقابل 4. استهلاک

29- We focus on the special case of CVP relationships for two major reasons. 'Relationships' means

1. مزایا 2. الزامات 3. مقررات 4. روابط

30- Costing system overview diagrams present these concepts in a systematic way. 'Costing system' means

1. تخصیص هزینه 2. هزینه یابی واقعی 3. سیستم هزینه یابی 4. سیستم بودجه بندی



98-2

| شماره سوال | پاسخ صحيح | وضعيت کليد |
|------------|-----------|------------|
| 1 | د | عادي |
| 2 | الف | عادي |
| 3 | ب | عادي |
| 4 | ج | عادي |
| 5 | د | عادي |
| 6 | الف | عادي |
| 7 | ج | عادي |
| 8 | ب | عادي |
| 9 | ج | عادي |
| 10 | د | عادي |
| 11 | الف | عادي |
| 12 | الف | عادي |
| 13 | ج | عادي |
| 14 | الف | عادي |
| 15 | ب | عادي |
| 16 | ب | عادي |
| 17 | الف | عادي |
| 18 | ج | عادي |
| 19 | د | عادي |
| 20 | د | عادي |
| 21 | ج | عادي |
| 22 | الف | عادي |
| 23 | ب | عادي |
| 24 | د | عادي |
| 25 | ب | عادي |
| 26 | ج | عادي |
| 27 | د | عادي |
| 28 | ب | عادي |
| 29 | د | عادي |
| 30 | ج | عادي |

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، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

1- Accounting theory has developed tochanging demands and influences.

1. deny 2. meet 3. refuse 4. reject

2-Examples of circumstances in which particular accounting or reporting practices have been viewed as economic consequences are numerous. 'Numerous' means.....

1. many 2. a few 3. a little 4. nothing

3-AFAC No1, "Objectives of financial reporting by business enterprises", presents the goals and of accounting.

1. pursuits 2. purchases 3. purposes 4. proposals

4-.....information helps users confirm or correct prior expectations.

1. Relevant 2. Irregular 3. Inappropriate 4. Unacceptable

5-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. inappropriate 2. importance 3. insignificance 4. unimportance

6-If financial information is, the public will lose confidence and no longer use this information.

1. regular 2. suitable 3. correct 4. biased

7-Which of the following choices decreases the net assets?

1. gains 2. revenue
3. investment by owners 4. distributions to owners

8-Revenues take many forms, such as ...and rents.

1. fees 2. losses 3. capitals 4. expenditures

9-What kind of income statement is used to recognize a separation of operating transactions from non-operating transactions?

1. Single-step 2. direct method 3. multiple-step 4. indirect method

10-Each of the purposes stated here may require a different presentation or reporting method. 'Require' means..... .

1. hide 2. need 3. miss 4. escape

11-Obtaining capital from owners and providing them with a return on, and a return of, their investment is related to.....activities of cash flows.

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

سری سوال : یک

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

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12-The income statement method, which reports cash receipts and cash disbursements from operating activities, is also called the.....method.

1. direct 2. indirect 3. curved 4. biased

13-The function of accounting is to.....useful financial information about economic entities to interested parties.

1. delete 2. refuse 3. prevent 4. provide

14-The list of the revenues earned or gains incurred, generally net of related expenses, from non-operating transactions is called '.....revenues and gains'.

1. nor 2. other 3. either 4. neither

15-One of the purposes of accounting system isoverall strategies and long-range plans.

1. refusing 2. deleting 3. rejecting 4. formulating

16-The term variance refers to thebetween the actual results and the budgeted amounts.

1. likeness 2. similarity 3. difference 4. sameness

17-Management accountants and controllers are staffin most organizations.

1. management 2. accounting 3. investing 4. auditing

18-Financial accounting focuses on external reporting that is guided by generally accepted principles.

1. auditing 2. investing 3. managing 4. accounting

19-Cost tracing is the assigning of.....costs to the chosen cost object.

1. capitalized 2. indirect 3. direct 4. fixed

20-A change in the level of the cost driver will cause a change in the level of the total costs of a... ..cost object.

1. unreal 2. related 3. imaginary 4. irrelevant

21-Some cost drivers are financial measures found in accounting systems, while.....are no financial variables.

1. another 2. neither 3. others 4. other

22-Changes in a particular cost driver do not automatically leadchanges in overall costs.

1. to 2. of 3. for 4. from

23-The manufacturing costs of the finished goods include direct materials, other direct manufacturing costs, and manufacturing costs.

1. fixed 2. indirect 3. variable 4. capitalized

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، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸

24-When operating income is 200\$ and income taxes is 50\$, the result is

1. loss 250\$ 2. net loss 150\$ 3. net asset 250\$ 4. net income 150\$

25-The income statement helps users of the financial statements predict future cash flows in a number of different ways. 'Predict' means.....

1. never say 2. stop saying 3. to say after 4. to say before

26-Performance measurement and evaluation of people includes comparisons of actual results with planned results. 'Actual results' means..... .

1. اهداف خیالی 2. نتایج واقعی
3. واقعیت اهداف 4. نتایج برنامه ریزی شده

27-They will help us demonstrate the multiple purposes of cost accounting systems. 'Multiple purposes' means..... .

1. اهداف چندگانه 2. پیشنهاد خوب 3. بدون اهداف 4. چند مورد

28-Otherwise, they may be misled into making unwise decisions. 'Decisions' means

1. صورتها 2. لذت ها 3. تصمیمات 4. بدهی ها

29-Service-sector companies provide their customers with services or intangible products. 'Products' means..... .

1. خدمات 2. مشتریان 3. نامشهودات 4. محصولات

30-They apply equally to job costing in the service, merchandising, or manufacturing sectors. 'Job costing' means..... .

1. هزینه یابی سفارش کار 2. هزینه یابی مرحله ای
3. هزینه های عادی 4. جذب هزینه ها



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| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| 1 | ب | عادي |
| 2 | الف | عادي |
| 3 | ج | عادي |
| 4 | الف | عادي |
| 5 | ب | عادي |
| 6 | د | عادي |
| 7 | د | عادي |
| 8 | الف | عادي |
| 9 | ج | عادي |
| 10 | ب | عادي |
| 11 | ج | عادي |
| 12 | الف | عادي |
| 13 | د | عادي |
| 14 | ب | عادي |
| 15 | د | عادي |
| 16 | ج | عادي |
| 17 | الف | عادي |
| 18 | د | عادي |
| 19 | ج | عادي |
| 20 | ب | عادي |
| 21 | ج | عادي |
| 22 | الف | عادي |
| 23 | ب | عادي |
| 24 | د | عادي |
| 25 | د | عادي |
| 26 | ب | عادي |
| 27 | الف | عادي |
| 28 | ج | عادي |
| 29 | د | عادي |
| 30 | الف | عادي |

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-Financial information is primarily for decision makers who are outside the economic entity.

1. accounting 2. painting 3. drawing 4. reporting

2-.... consists of the financial accounting and reporting conventions, rules, and procedures that a business entity must use in preparing external financial statements.

1. R&D 2. GAAS 3. GAAP 4. tax returns

3-A(n) is a formal tabulation of account names and dollar amounts derived from accounting records maintained by a business entity.

1. information 2. biography
3. external users 4. financial statement

4-Which of the following choices includes net income and all other changes in equity exclusive of owners' investments and distributions?

1. comprehensive income 2. distribution to owners
3. revenues 4. losses

5-Predictive value, feedback value, and timeliness are the three components of

1. loss 2. profit 3. relevance 4. independence

6-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. losses 3. equity 4. liabilities

7-The income statement is often called statement of

1. income 2. expense 3. gain 4. loss

8-The expression "single-step" is derivedthe single subtraction necessary to arrive at net income.

1. at 2. of 3. to 4. from

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

1. balance sheet 2. investment 3. cash flows 4. loss

10-Acquiring and disposing of investments and productive long-lived assets in classification of cash flows are.....activities.

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

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11-Payments of interest to lenders are classified as activities in the statements of cash flows.

- | | | | |
|--------------|--------------|--------------|-------------|
| 1. operating | 2. financing | 3. investing | 4. auditing |
|--------------|--------------|--------------|-------------|

12-Extraordinary Items are and infrequent material gains and losses.

- | | | | |
|----------|------------|-------------|-------------|
| 1. usual | 2. unusual | 3. frequent | 4. ordinary |
|----------|------------|-------------|-------------|

13-Inflows or other enhancements of assets of an entity or settlements of its liabilities during a period from delivering or producing goods, rendering services that constitute the entity's ongoing major operations is called.....?

- | | |
|------------------------|-------------|
| 1. current liabilities | 2. expenses |
| 3. revenues | 4. losses |

14-Managers are increasingly sharing accounting information with parties such as suppliers.

- | | | | |
|----------|--------------|-------------|-------------|
| 1. input | 2. exclusive | 3. internal | 4. external |
|----------|--------------|-------------|-------------|

15-Feedback involves managers examining past performance and systematically exploring alternative ways to future performance.

- | | | | |
|-----------|-----------|-----------|------------|
| 1. reject | 2. delete | 3. remove | 4. improve |
|-----------|-----------|-----------|------------|

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

- | | | | |
|--------|---------|------------|----------------|
| 1. key | 2. rare | 3. unusual | 4. unimportant |
|--------|---------|------------|----------------|

17-The coordination and assembly of resources to produce a product or deliver a service is called

- | | | | |
|-------------|-------------|---------------|--------------|
| 1. variance | 2. planning | 3. production | 4. marketing |
|-------------|-------------|---------------|--------------|

18-The direct/indirect classification dependsthe choice of the cost object.

- | | | | |
|-------|-------|-------|--------|
| 1. in | 2. of | 3. on | 4. for |
|-------|-------|-------|--------|

19-A cost driver is also called a cost

- | | | | |
|----------|-------------|------------|--------------|
| 1. fixed | 2. variable | 3. benefit | 4. generator |
|----------|-------------|------------|--------------|

20-Iran Khodro Company incurs 20 million Dollars in a given year for the leasing and insurance of its Samand plant. These leasing and insurance are costs.

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

21-Conversion costs are for transforming direct materials into finished

- | | | | |
|----------|----------|------------|----------------|
| 1. plans | 2. goods | 3. budgets | 4. information |
|----------|----------|------------|----------------|

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22- Complete the following equation:

Net income = - Income taxes

- | | |
|---------------------|--------------------|
| 1. operating income | 2. breakeven point |
| 3. fixed costs | 4. total costs |

23-In which of the following systems, costs are assigned to a distinct unit, batch, or lot of a product or service?

- | | |
|-----------------------|-----------------------|
| 1. audit costing | 2. normal system |
| 3. accounting costing | 4. job-costing system |

24-Which of the following choices is the sum of the costs assigned to a product for a specific purpose?

- | | | | |
|---------------|--------------------|-----------------|--------------------|
| 1. fixed cost | 2. cost allocation | 3. product cost | 4. conversion cost |
|---------------|--------------------|-----------------|--------------------|

25-.....is total revenues from operations minus total costs from operations.

- | | |
|-----------------|---------------------|
| 1. Net income | 2. Interest cost |
| 3. Income taxes | 4. Operating income |

26-Reliability is a necessity for individuals who have neither the time nor the expertise to evaluate the factual content of the information. "Reliability" means

- | | | | |
|------------|-------------|----------------|------------------|
| 1. سود دهی | 2. زیان دهی | 3. قابلیت اتکا | 4. قابلیت انصراف |
|------------|-------------|----------------|------------------|

27-Determine net cash flows from investing and financing activities. "Net" means

- | | | | |
|-------|---------|----------|-----------|
| 1. کل | 2. خالص | 3. متعدد | 4. متوازن |
|-------|---------|----------|-----------|

28-The breakeven point is frequently one point of interest in this analysis. "Breakeven point" means

- | | | | |
|------------------|----------------|--------------|-------------|
| 1. نقطه سر به سر | 2. عملیات قطعی | 3. نکته فروش | 4. قطع فروش |
|------------------|----------------|--------------|-------------|

29-A cost allocation base can be financial or non-financial. "Cost allocation" means

- | | | | |
|------------------|----------------|----------------|----------------|
| 1. هزینه انحرافی | 2. تخصیص هزینه | 3. موضوع هزینه | 4. هزینه متغیر |
|------------------|----------------|----------------|----------------|

30-General profit planning in its full complexity assume that there are many revenue drivers and many cost drivers. "Cost drivers" means ...

- | | | | |
|-------------------|--------------------|--------------------|------------------|
| 1. مالیات پرداختی | 2. هزینه های متغیر | 3. انتساب هزینه ها | 4. محرکهای هزینه |
|-------------------|--------------------|--------------------|------------------|



| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| 1 | الف | عادی |
| 2 | ج | عادی |
| 3 | د | عادی |
| 4 | الف | عادی |
| 5 | ج | عادی |
| 6 | د | عادی |
| 7 | الف | عادی |
| 8 | د | عادی |
| 9 | ج | عادی |
| 10 | ب | عادی |
| 11 | الف | عادی |
| 12 | ب | عادی |
| 13 | ج | عادی |
| 14 | د | عادی |
| 15 | د | عادی |
| 16 | الف | عادی |
| 17 | ج | عادی |
| 18 | ج | عادی |
| 19 | د | عادی |
| 20 | الف | عادی |
| 21 | ب | عادی |
| 22 | الف | عادی |
| 23 | د | عادی |
| 24 | ج | عادی |
| 25 | د | عادی |
| 26 | ج | عادی |
| 27 | ب | عادی |
| 28 | الف | عادی |
| 29 | ب | عادی |
| 30 | د | عادی |

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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



| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| 1 | د | عادی |
| 2 | ج | عادی |
| 3 | ب | عادی |
| 4 | الف | عادی |
| 5 | ب | عادی |
| 6 | ج | عادی |
| 7 | ب | عادی |
| 8 | الف | عادی |
| 9 | ج | عادی |
| 10 | ب | عادی |
| 11 | د | عادی |
| 12 | د | عادی |
| 13 | د | عادی |
| 14 | الف | عادی |
| 15 | ج | عادی |
| 16 | ب | عادی |
| 17 | الف | عادی |
| 18 | د | عادی |
| 19 | الف | عادی |
| 20 | د | عادی |
| 21 | ج | عادی |
| 22 | د | عادی |
| 23 | الف | عادی |
| 24 | الف | عادی |
| 25 | ج | عادی |
| 26 | ب | عادی |
| 27 | ب | عادی |
| 28 | الف | عادی |
| 29 | ب | عادی |
| 30 | د | عادی |

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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



| وضعیت کلید | پاسخ صحیح | شماره سوال |
|------------|-----------|------------|
| عادي | ب | 1 |
| عادي | الف | 2 |
| عادي | ج | 3 |
| عادي | د | 4 |
| عادي | د | 5 |
| عادي | ب | 6 |
| عادي | ب | 7 |
| عادي | ج | 8 |
| عادي | د | 9 |
| عادي | الف | 10 |
| عادي | ج | 11 |
| عادي | ج | 12 |
| عادي | د | 13 |
| عادي | الف | 14 |
| عادي | ج | 15 |
| عادي | الف | 16 |
| عادي | ب | 17 |
| عادي | الف | 18 |
| عادي | ب | 19 |
| عادي | الف | 20 |
| عادي | د | 21 |
| عادي | ب | 22 |
| عادي | د | 23 |
| عادي | الف | 24 |
| عادي | ب | 25 |
| عادي | الف | 26 |
| عادي | ج | 27 |
| عادي | ب | 28 |
| عادي | ج | 29 |
| عادي | د | 30 |

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1-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

2-Financial statements display the financial position of the entity at a point in time. "display" means

1. hide 2. show 3. change 4. decrease

3-Conversion costs are fordirect materials into finished goods.

1. denying 2. refusing 3. translating 4. transforming

4-Outflows or other using up of assets or incurrences of liabilities during a period from delivering or producing goods that constitute the entity's ongoing major or central operations are called

1. gains 2. expenses 3. revenues 4. investments

5-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

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-Which of the following choices is expense?

1. cash 2. taxes 3. profit 4. trademark

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

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

10-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

11-The cash flows from operating activities section in the statement of cash flows always appears ...

1. last 2. first 3. third 4. second

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12-Information in the statement ofindicate the amount of the changes in assets, liabilities, and equities during the period.

- | | |
|--------------------|----------------------|
| 1. cash flows | 2. current accounts |
| 3. saving accounts | 4. income statements |

13-..... accounting provides information for both management accounting and financial accounting.

- | | | | |
|---------|------------|--------------|--------------|
| 1. Cost | 2. Control | 3. Operation | 4. Financing |
|---------|------------|--------------|--------------|

14-In the value chain, distribution is the mechanism by which products or services are delivered to the

- | | | | |
|--------------|-------------|-------------|----------------|
| 1. customers | 2. auditors | 3. managers | 4. accountants |
|--------------|-------------|-------------|----------------|

15-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 |
|---------|-----------------|------------|-----------------|

16-Accounting helps facilitate planning, control, and making through budgets and other financial benchmarks.

- | | | | |
|-----------|------------|-------------|------------|
| 1. decide | 2. decides | 3. decision | 4. decided |
|-----------|------------|-------------|------------|

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

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

18-The cost of lighting in the factory where the desk was made is a(n) cost of the desk.

- | | | | |
|----------|-----------|------------|-------------|
| 1. exact | 2. direct | 3. precise | 4. indirect |
|----------|-----------|------------|-------------|

19-A secondary objective of the statement of cash flows is to provide information on a cash basis about its operating, investing, and financing activities."objective" means

- | | | | |
|--------|----------|-----------|--------------|
| 1. aim | 2. asset | 3. income | 4. liability |
|--------|----------|-----------|--------------|

20-In the three part classification, costs would comprise direct materials costs and direct manufacturing labor costs.

- | | | | |
|----------|----------|----------------|---------------|
| 1. fixed | 2. prime | 3. capitalized | 4. conversion |
|----------|----------|----------------|---------------|

21-Costs in financial statement classify to capitalized costs and costs.

- | | | | |
|---------|----------|-----------|--------------------|
| 1. unit | 2. fixed | 3. direct | 4. non capitalized |
|---------|----------|-----------|--------------------|

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

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

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

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

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

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

25-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

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

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

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

1. محرک 2. تبدیل 3. تخصیص 4. ردیابی

28- Rather, they combine elements of both job costing and process costing. "Process costing" means

1. هزینه یابی سفارش کار 2. هزینه یابی مرحله ای
3. موضوع توزیع 4. فرایند تولید

29-We now discuss the role of cost drivers in describing cost behavior. "Behavior" means

1. رفتار 2. انهدام 3. فروش 4. انصراف

30-For simplicity, throughout this chapter non-operating revenues and non-operating costs are assumed to be zero. "Non-operating" means

1. زیانده 2. ناخالص 3. غیرمستقیم 4. غیرعملیاتی



| وضعیت کلید | پاسخ صحیح | شماره سوال |
|------------|-----------|------------|
| عادی | الف | ۱ |
| عادی | ب | ۲ |
| عادی | د | ۳ |
| عادی | ب | ۴ |
| عادی | ج | ۵ |
| عادی | د | ۶ |
| عادی | ب | ۷ |
| عادی | ب | ۸ |
| عادی | الف | ۹ |
| عادی | الف | ۱۰ |
| عادی | ب | ۱۱ |
| عادی | الف | ۱۲ |
| عادی | الف | ۱۳ |
| عادی | الف | ۱۴ |
| عادی | ب | ۱۵ |
| عادی | ج | ۱۶ |
| عادی | ب | ۱۷ |
| عادی | د | ۱۸ |
| عادی | الف | ۱۹ |
| عادی | ب | ۲۰ |
| عادی | د | ۲۱ |
| عادی | ب | ۲۲ |
| عادی | ب | ۲۳ |
| عادی | الف | ۲۴ |
| عادی | ب | ۲۵ |
| عادی | ب | ۲۶ |
| عادی | ج | ۲۷ |
| عادی | ب | ۲۸ |
| عادی | الف | ۲۹ |
| عادی | د | ۳۰ |

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- 1-Assets are most commonly received as investments by
 1. owners
 2. auditors
 3. workers
 4. accountants
- 2-In a business enterprise, the is the ownership interest.
 1. asset
 2. equity
 3. revenue
 4. liability
- 3-Accounting reports for any given year are more if they can be compared with reports from other companies and with prior reports of the same entity.
 1. worthless
 2. useless
 3. valueless
 4. useful
- 4- The profession has adopted a common set of standards and procedures called GAAP.
 1. physics
 2. management
 3. accounting
 4. mathematics
- 5-Inflows of assets of an entity during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major operations is called
 1. losses
 2. revenue
 3. expense
 4. liability
- 6-Which of the following choices decreases net assets?
 1. profit
 2. income
 3. expense
 4. revenue
- 7-A gain or loss on the payment of debt would generally be part of the cash outflow related to the repayment of the amount borrowed and therefore is a(n)activity.
 1. tax
 2. investing
 3. operating
 4. financing
- 8-Which of the following activities is operating activities in the statement of cash flows?
 1. cash payments to suppliers
 2. acquiring investments
 3. obtaining cash from creditors
 4. obtaining capital from owners
- 9-Which of the following choices is expense?
 1. cash
 2. taxes
 3. profit
 4. trademark
- 10-The difference between the amount of cash receipts and cash disbursements from operating activities is the
 1. capital
 2. net loss
 3. net income
 4. net cash flow
- 11-Cost accounting provides information for both accounting and financial accounting.
 1. manage
 2. manages
 3. to manage
 4. management
- 12-In the value chain, distribution is the mechanism by which products or services are delivered to the
 1. customers
 2. auditors
 3. managers
 4. accountants

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13- Factors that directly affect customer is called 'key success factors'.

1. laziness 2. weakness 3. satisfaction 4. dissatisfaction

14- A 'fixed ' is a cost that does not change in total despite changes in a cost driver.

1. cost 2. bank 3. price 4. money

15- Which of the following costs is related to the cost object but cannot be traced to that cost object in an economically feasible way?

1. direct 2. indirect 3. straight 4. following

16- Those activities that customers perceive as adding value to the products or services they purchase is called value-added activities. 'Purchase' means.....

1. deliver 2. send 3. buy 4. sell

17- Capitalized costs are divided into capitalized inventoriable costs and capitalized noninventoriable.....

1. costs 2. profits 3. benefits 4. advantages

18- In the breakeven point, the operating is zero.

1. cost 2. asset 3. income 4. revenue

19- Total costs equal variable costs fixed costs.

1. plus 2. minus 3. divided 4. multiple

20- The cost of the piece of wood used to make a baseball bat is a cost.

1. fixed 2. direct 3. indirect 4. managed

21- There are three methods outlined for computing the '..... point' which include the equation method, the contribution margin method, and the graph method.

1. CVP 2. breakeven
3. net income 4. operating income

22- The operating income plus nonoperating revenues minus nonoperating costs minus income taxes is called

1. fixed costs 2. cost driver 3. net income 4. direct materials

23- The sequence of business functions in which utility is added to the products or services of an organization is called

1. budget 2. value chain
3. marketing 4. financial statement

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24-Recognize an ethical situation or ethical dilemma. "Ethical" means

1. استاندارد
2. اجتماعی
3. محیطی
4. اخلاقی

25-The income statement helps users determine the risk of not achieving particular cash flows. "Income statement" means

1. ترازنامه
2. تراز آزمایشی
3. صورت سود و زیان
4. صورت گردش وجوه نقد

26-The internal environment covers each part of the value chain as well as the coordination of its components. "Environment" means

1. کارخانه
2. محصول
3. گزارش
4. محیط

27-In contrast, merchandising and manufacturing-sector companies provide tangible products to their customers. "Tangible" means

1. مشهود
2. نامشهود
3. اختراعی
4. غیرمستقیم

28-The first approach for computing the breakeven point is the equation method. "Equation" means

1. تراز
2. تمایل
3. پایاپای
4. معادله

29-A cost allocation base can be financial or non-financial. "Cost allocation" means

1. هزینه انحرافی
2. تخصیص هزینه
3. موضوع هزینه
4. هزینه متغیر

30-Give an example of how a manager can increase variable costs while decreasing fixed costs. 'Variable costs' means.....

1. هزینه های متغیر
2. هزینه های ثابت
3. درآمد مشهود
4. مالیات نامشهود



پیرانہ پنڈ

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

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

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

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

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

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

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

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

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

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

6-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

7-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

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

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

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

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

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

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

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

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

12-Which of the following choices decreases ownership interests in an enterprise?

1. assets 2. revenues
3. distributions to owners 4. investments by owners

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- 13- "Information about an enterprise is more useful if it can be compared with similar information about another enterprise" refers to
1. feedback value
 2. comparability
 3. cost-benefit
 4. timeliness
- 14- The business and investment community uses the income statement to determine, investment value, and credit worthiness.
1. profitability
 2. cash flow
 3. liquidity
 4. asset
- 15- The economic environment and financial and reporting affect each other.
1. editing
 2. rejecting
 3. forgetting
 4. accounting
- 16- Because of the importance of the financial statements, often engage independent auditor to attest to the fairness of the statements.
1. manage
 2. manages
 3. managerial
 4. managements
- 17- Companies can change methods, but the changes are restricted to situations. "restricted" means
1. gained
 2. limited
 3. attacked
 4. developed
- 18- involves managers examining past performance and systematically exploring alternative ways to improve future performance.
1. Plan
 2. Auditing
 3. Distribution
 4. Feedback
- 19- Cost is a general term that encompasses both tracing accumulated costs to a cost object, and allocating accumulated costs to a cost object.
1. assignment
 2. allocation
 3. tracing
 4. driver
- 20- Breakeven point is that quantity of output where total revenues and total costs are equal, that is, where the operating is zero.
1. liability
 2. income
 3. equity
 4. asset
- 21- "Qualitative Characteristics of Accounting Information", examines the characteristics that make accounting information
1. false
 2. wrong
 3. useful
 4. unsafe
- 22- For most decision makers, the parts of a financial statement will often be more useful the whole.
1. than
 2. from
 3. for
 4. as

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23-In which of the following systems, costs are assigned to a distinct unit, batch, or lot of a product or service?

- | | |
|-----------------------|-----------------------|
| 1. audit costing | 2. normal system |
| 3. accounting costing | 4. job-costing system |

24-Unusual and infrequent material gains and losses are called

- | | |
|------------------------|---------------------|
| 1. extraordinary items | 2. selling expenses |
| 3. operating sales | 4. revenues |

25-Fixed costs include both direct costs and indirect fixed costs of a chosen cost object.

- | | | | |
|--------|----------|----------|-------------|
| 1. tax | 2. total | 3. fixed | 4. variable |
|--------|----------|----------|-------------|

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

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

27-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 |
|------------|------------|------------|------------|

28-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 |
|-----------|------------|-------------|--------------|

29-The accounting system should provide information for five broad purposes. "Broad" means

- | | | | |
|---------|---------|-----------|-----------|
| 1. دقیق | 2. مدیر | 3. تحلیلی | 4. گسترده |
|---------|---------|-----------|-----------|

30-They will help us demonstrate the multiple purposes of cost accounting systems, which we will stress throughout the section. "Multiple" means in persian

- | | | | |
|--------------|------------|-----------|-----------|
| 1. غیرمستقیم | 2. چندگانه | 3. نظارتی | 4. بیگانه |
|--------------|------------|-----------|-----------|



| ۱۲۱۴۱۰۸_۱۲۱۴۰۲۴ | | | - | | | نام درس | | |
|--|-----------|-------|---------|-----------|--|--------------|-----------|-------|
| | | | | | | زبان تخصصی ۲ | | |
| توضیحات | کلید سوال | شماره | توضیحات | کلید سوال | شماره | توضیحات | کلید سوال | شماره |
| | | ۴۱ | | ج | ۲۱ | | د | ۱ |
| | | ۴۲ | | الف | ۲۲ | | ج | ۲ |
| | | ۴۳ | | د | ۲۳ | | د | ۳ |
| | | ۴۴ | | الف | ۲۴ | | ج | ۴ |
| | | ۴۵ | | ج | ۲۵ | | ب | ۵ |
| | | ۴۶ | | د | ۲۶ | | د | ۶ |
| | | ۴۷ | | الف | ۲۷ | | الف | ۷ |
| | | ۴۸ | | الف | ۲۸ | | د | ۸ |
| | | ۴۹ | | د | ۲۹ | | ج | ۹ |
| | | ۵۰ | | ب | ۳۰ | | ج | ۱۰ |
| | | ۵۱ | | | ۳۱ | | ج | ۱۱ |
| | | ۵۲ | | | ۳۲ | | ج | ۱۲ |
| | | ۵۳ | | | ۳۳ | | ب | ۱۳ |
| | | ۵۴ | | | ۳۴ | | الف | ۱۴ |
| | | ۵۵ | | | ۳۵ | | د | ۱۵ |
| | | ۵۶ | | | ۳۶ | | د | ۱۶ |
| | | ۵۷ | | | ۳۷ | | ب | ۱۷ |
| | | ۵۸ | | | ۳۸ | | د | ۱۸ |
| | | ۵۹ | | | ۳۹ | | الف | ۱۹ |
| | | ۶۰ | | | ۴۰ | | ب | ۲۰ |
| سامانه جامع دانلود نمونه سوالات و آزمونهای دانشگاه پیام نور: | | | | | پیرانه پند (دفتر مرکزی) | | | |
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1-Residual interest in the assets of an entity that remains after deducting its liabilities is called

1. losses 2. equity 3. revenue 4. expense

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

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

3-In the single-step income statement, just two groupings exist: and expense.

1. taxes 2. losses 3. revenues 4. forms

4-The method of cash flows reports cash receipts and cash disbursements from operating activities.

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

5-The support activities provided to customers is called

1. design of product 2. customer service
3. production 4. distribution

6-Capitalized costs are first recorded as a(n)(capitalized) when they are incurred.

1. asset 2. revenue 3. expense 4. liability

7-Management control is primarily a human..... that should focus on how to help individuals do their jobs better.

1. activity 2. actively 3. activate 4. activates

8-A revenue driver is a factor that affects

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

9-The FASB has identified be qualitative characteristics of accounting information that distinguish better information from inferior information for.....process.

1. forgetting 2. temporary
3. fundamental 4. decision making

10-Revenues take many forms, such as sales, fees,, dividends, and rents.

1. cost of goods sold 2. depreciation
3. interest 4. taxes

11-A secondary objective of the statement of cash flows is to provide information on a cash basis about its operating, investing, and financing activities."objective" means

1. aim 2. asset 3. income 4. liability

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12-Financial accounting, as mentioned, is constrained by generally accepted.....principles.

1. auditing 2. managing 3. accounting 4. budgeting

13-Cost assignment encompasses both cost and cost allocation.

1. management 2. tracing 3. object 4. direct

14-Direct materials in stock and awaiting use in the manufacturing process are called

1. direct materials inventory 2. direct materials costs
3. cost tracing 4. fixed cost

15-In which of the following choices, the operating income is zero?

1. Fixed costs 2. Income taxes
3. Cost of good soled 4. The breakeven point

16-Accounting is a(n)activity.

1. service 2. political 3. advertising 4. manufacturing

17-The financial accounting communicates the recorded data to users.

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

18-Increases in net assets of a particular enterprise resulting from transfers to it from other entities of something of value to obtain or increase ownership interests in it is called.....?

1. losses 2. expenses
3. distribution to owners 4. investments by owners

19-The objectives of the statement of cash flows is providing information on a cash basis about its operating, investing, and financing activities. "objectives" means

1. sheets 2. statements 3. aims 4. owners

20-In the classification of cash flows, obtaining cash from creditors and repaying the amounts borrowed are activities.

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

21-The cash flows from operating activities section always appears first, followed by the and financing activities sections.

1. taxing 2. investing 3. controlling 4. budgeting

22-The direct/indirect cost classification depends on the choice of the

1. marketing 2. cost object 3. capitalized cost 4. revenue driver

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23-Service-sector companies provide or intangible products to their customers.

1. goods 2. services 3. inventories 4. merchandise

24-Operating income is computed by subtracting operating costs from

1. net income 2. total costs
3. fixed costs 4. operating revenues

25-Describe the building block concept of costing systems. "Costing" means

1. هزینه یابی 2. سفارش کار 3. استاندارد 4. عادی

26-Manufacturing-cost accounting systems vary among companies. "Manufacturing" means

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

27-People are sometimes surprised to learn that there are two ways to calculate net income. "Net income" means

1. سود خالص 2. سودعملیاتی 3. سایر درآمدها 4. درآمد غیرعملیاتی

28-All other changes in the balance sheet accounts must be analyzed to determine the effects on cash. "Balance sheet" means

1. صورت سود و زیان 2. مانده تعدیل شده 3. ترازنامه 4. صفحه تراز

29-Objectives of Financial Reporting by business enterprises, presents the goals and purposes of accounting. "Financial reporting" means in persian

1. مالیات اظهاری 2. مالیات اجباری 3. اظهارنامه مالی 4. گزارشگری مالی

30-Potential classification problems are thus eliminated. "Classification" means in persian

1. افشا 2. بالقوه 3. محدوده 4. طبقه بندی



| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| ۱ | ب | عادی |
| ۲ | ج | عادی |
| ۳ | ج | عادی |
| ۴ | ب | عادی |
| ۵ | ب | عادی |
| ۶ | الف | عادی |
| ۷ | الف | عادی |
| ۸ | د | عادی |
| ۹ | د | عادی |
| ۱۰ | ج | عادی |
| ۱۱ | الف | عادی |
| ۱۲ | ج | عادی |
| ۱۳ | ب | عادی |
| ۱۴ | الف | عادی |
| ۱۵ | د | عادی |
| ۱۶ | الف | عادی |
| ۱۷ | د | عادی |
| ۱۸ | د | عادی |
| ۱۹ | ج | عادی |
| ۲۰ | د | عادی |
| ۲۱ | ب | عادی |
| ۲۲ | ب | عادی |
| ۲۳ | ب | عادی |
| ۲۴ | د | عادی |
| ۲۵ | الف | عادی |
| ۲۶ | الف | عادی |
| ۲۷ | الف | عادی |
| ۲۸ | ج | عادی |
| ۲۹ | د | عادی |
| ۳۰ | د | عادی |

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تعداد سوالات: تستی: ۳۰ تشریحی: ۰

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1-Accounting is a(n)activity.

1. service 2. political 3. advertising 4. manufacturing

2-Which of the following choices uses management accounting information?

1. buyer 2. manager 3. investor 4. creditor

3-The financial accounting communicates the recorded data to users.

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

4-.... consists of the financial accounting and reporting conventions, rules, and procedures that a business entity must use in preparing external financial statements.

1. R&D 2. GAAS 3. GAAP 4. tax returns

5-Increases in net assets of a particular enterprise resulting from transfers to it from other entities of something of value to obtain or increase ownership interests in it is called.....?

1. losses 2. expenses 3. distribution to owners 4. investments by owners

6- Occurrences of this sort are sometimes referred to as the economic consequences of accounting and reporting practices. 'Sort' means.....

1. tape 2. kind 3. tax 4. tip

7-Companies can change methods, but the changes are restricted to situations. "restricted" means

1. gained 2. limited 3. attacked 4. developed

8-The objectives of the statement of cash flows is providing information on a cash basis about its operating, investing, and financing activities. "objectives" means

1. sheets 2. statements 3. aims 4. owners

9-In the single-step, just two groupings exist: revenue and expenses.

1. balance sheet 2. income statement 3. statement of cash flows 4. statement of owner's equity

10-In the classification of cash flows, obtaining cash from creditors and repaying the amounts borrowed are activities.

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

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- 11-Inflows or other enhancements of assets of an entity or settlements of its liabilities during a period from delivering or producing goods, rendering services that constitute the entity's ongoing major operations is called.....?
1. current liabilities
 2. expenses
 3. revenues
 4. losses
- 12-Frequently income tax is reported separately as the last item before to indicate their relationship to income before income tax.
1. sales
 2. assets
 3. revenues
 4. net income
- 13-The cash flows from operating activities section always appears first, followed by the and financing activities sections.
1. taxing
 2. investing
 3. controlling
 4. budgeting
- 14-Accounting helps facilitate planning, control, and making through budgets and other financial benchmarks.
1. decide
 2. decides
 3. decision
 4. decided
- 15-Feedback involves managers examining past performance and systematically exploring alternative ways to future performance.
1. reject
 2. delete
 3. remove
 4. improve
- 16-Customers are to the success of an organization.
1. pivotal
 2. unusual
 3. unnecessary
 4. unimportant
- 17-There is heightened recognition that a continuing flow of products or services is a prerequisite for the ongoing success of most organizations.
1. low quality
 2. incomplete
 3. innovative
 4. incorrect
- 18- Cost is a general term that encompasses both tracing accumulated costs to a cost object, and allocating accumulated costs to a cost object.
1. assignment
 2. allocation
 3. tracing
 4. driver
- 19-The direct/indirect cost classification depends on the choice of the
1. marketing
 2. cost object
 3. capitalized cost
 4. revenue driver
- 20-Iran Khodro Company incurs 20 million Dollars in a given year for the leasing and insurance of its Samand plant. These leasing and insurance are costs.
1. fixed
 2. variable
 3. capitalized
 4. production
- 21-In the two-part classification, conversion costs would be only the manufacturing costs.
1. capitalized
 2. variable
 3. indirect
 4. direct

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22-Service-sector companies provide or intangible products to their customers.

1. goods 2. services 3. inventories 4. merchandise

23-Operating income is computed by subtracting operating costs from

1. net income 2. total costs
3. fixed costs 4. operating revenues

24-The breakeven point is that quantity of output where total revenues and total ... are equal,that is,where the operating income is zero.

1. costs 2. taxes 3. losses 4. incomes

25-Understandability is an important ingredient of useful information. "Understandability" means

1. مفیدبودن 2. محافظه کاری 3. قابلیت فهم 4. بهای تمام شده

26-People are sometimes surprised to learn that there are two ways to calculate net income. "Net income" means

1. سود خالص 2. سود عملیاتی 3. سایر درآمدها 4. درآمد غیرعملیاتی

27-Is Iran Khodro's management control system better than Saipa's? "Management control" means....

1. بودجه بندی 2. مدیر کنترلی 3. کنترل مدیریت 4. بررسی بودجه

28-Manufacturing-cost accounting systems vary among companies. "Manufacturing" means

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

29-For simplicity, throughout this chapter non-operating revenues and non-operating costs are assumed to be zero."Non-operating" means

1. زیانده 2. ناخالص 3. غیرمستقیم 4. غیرعملیاتی

30-Describe the building block concept of costing systems. "Costing" means

1. هزینه یابی 2. سفارش کار 3. استاندارد 4. عادی



| وضعیت کلید | پاسخ صحیح | شماره سوال |
|------------|-----------|------------|
| عادی | الف | 1 |
| عادی | ب | 2 |
| عادی | د | 3 |
| عادی | ج | 4 |
| عادی | د | 5 |
| عادی | ب | 6 |
| عادی | ب | 7 |
| عادی | ج | 8 |
| عادی | ب | 9 |
| عادی | د | 10 |
| عادی | ج | 11 |
| عادی | د | 12 |
| عادی | ب | 13 |
| عادی | ج | 14 |
| عادی | د | 15 |
| عادی | الف | 16 |
| عادی | ج | 17 |
| عادی | الف | 18 |
| عادی | ب | 19 |
| عادی | الف | 20 |
| عادی | ج | 21 |
| عادی | ب | 22 |
| عادی | د | 23 |
| عادی | الف | 24 |
| عادی | ج | 25 |
| عادی | الف | 26 |
| عادی | ج | 27 |
| عادی | الف | 28 |
| عادی | د | 29 |
| عادی | الف | 30 |

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1- "Qualitative Characteristics of Accounting Information", examines the characteristics that make accounting information

1. false 2. wrong 3. useful 4. unsafe

2-Revenue, gains, and investments by owners are all increases in

1. losses 2. expenses 3. liabilities 4. net assets

3-The FASB has identified be qualitative characteristics of accounting information that distinguish better information from inferior information for.....process.

1. forgetting 2. temporary
3. fundamental 4. decision making

4-GAAP consists of the financial accounting and reporting conventions, rules, and procedures that a business entity must use when preparing external financial statements that are subject to audit by a(an) certified public accountant.

1. independent 2. deceitful 3. attendant 4. depended

5-Which of the following choices includes net income and all other changes in equity exclusive of owners' investments and distributions?

1. comprehensive income 2. distribution to owners
3. revenues 4. losses

6-Inflows or other enhancement of assets of an entity or settlement of its liabilities during a period from delivering or producing goods or other activities that constitute the entity's ongoing major operations is called

1. liability 2. revenue 3. expense 4. equity

7-Revenues take many forms, such as sales, fees,, dividends, and rents.

1. cost of goods sold 2. depreciation
3. interest 4. taxes

8-For most decision makers, the parts of a financial statement will often be more useful the whole.

1. than 2. from 3. for 4. as

9-The expression "single-step" is derived from the single subtraction necessary to arrive at ...

1. losses 2. assets 3. liabilities 4. net income

10-A secondary objective of the statement of cash flows is to provide information on a cash basis about its operating, investing, and financing activities."objective" means

1. aim 2. asset 3. income 4. liability

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11-Acquiring and disposing of investments and productive long-lived assets in classification of cash flows are.....activities.

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

12-A list of the expenses or losses incurred, generally net of any related incomes, from non-operating transactions in the income statement is called

1. cost of goods sold section 2. other expenses and losses
3. discounted operations 4. operating section

13-We use cost management to describe the actionsundertake to satisfy customers while continuously reducing and controlling costs.

1. accountants 2. auditors 3. managers 4. sellers

14-The success of management accounting depends whether managers' decisions are improved by the accounting information provided to them.

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

15-Production is the coordination and assembly of resources to produce a or deliver a service.

1. market 2. product 3. customer 4. planning

16-Financial accounting, as mentioned, is constrained by generally accepted.....principles.

1. auditing 2. managing 3. accounting 4. budgeting

17-Cost accounting provides information for both management accounting and accounting.

1. budget 2. audited 3. financial 4. mathematic

18-Cost assignment encompasses both cost and cost allocation.

1. management 2. tracing 3. object 4. direct

19-Costs in financial statement classify to capitalized costs and costs.

1. unit 2. fixed 3. direct 4. non capitalized

20-Manufacturing companies convert materials and other inputs into finished goods for

1. buy 2. sale 3. audit 4. budget

21-Direct materials in stock and awaiting use in the manufacturing process are called ...

1. direct materials inventory 2. direct materials costs
3. cost tracing 4. fixed cost

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22- Complete the following equation:

Net income = - Income taxes

- | | |
|---------------------|--------------------|
| 1. operating income | 2. breakeven point |
| 3. fixed costs | 4. total costs |

23- In which of the following choices, the operating income is zero?

- | | |
|-----------------------|------------------------|
| 1. Fixed costs | 2. Income taxes |
| 3. Cost of good soled | 4. The breakeven point |

24- In which of the following systems, costs are assigned to a distinct unit, batch, or lot of a product or service?

- | | |
|-----------------------|-----------------------|
| 1. audit costing | 2. normal system |
| 3. accounting costing | 4. job-costing system |

25- The characteristics may be viewed as a hierarchy, as shown in exhibit (2-2). "Characteristics" means

- | | | | |
|-----------------|---------------|-------------|-------------|
| 1. صورتهای مالی | 2. حسابرسی ها | 3. ویژگی ها | 4. گزارش ها |
|-----------------|---------------|-------------|-------------|

26- Exhibit (1-1) shows the total set of information that may be used in making investments, credit, and similar decisions. "Investments" means

- | | | | |
|--------------------|---------------|-------------|----------|
| 1. سرمایه گذاری ها | 2. بستانکاران | 3. بدهکاران | 4. شرایط |
|--------------------|---------------|-------------|----------|

27- All other changes in the balance sheet accounts must be analyzed to determine the effects on cash. "Balance sheet" means ...

- | | | | |
|--------------------|--------------------|-------------|--------------|
| 1. صورت سود و زیان | 2. مانده تعدیل شده | 3. ترازنامه | 4. صفحه تراز |
|--------------------|--------------------|-------------|--------------|

28- For example, one goal of ISN may be to increase operating income. "Operating income" means

- | | | | |
|-------------|----------------|------------------|--------------------|
| 1. سود خالص | 2. سود عملیاتی | 3. درآمد مالیاتی | 4. مالیات بر درآمد |
|-------------|----------------|------------------|--------------------|

29- Two terms used in manufacturing-cost systems are prime costs and conversion costs. "Conversion costs" means

- | | | | |
|--------------------|----------------------|-------------------|--------------------|
| 1. هزینه های تبدیل | 2. هزینه های انتسابی | 3. موضوع هزینه ها | 4. اختصاص هزینه ها |
|--------------------|----------------------|-------------------|--------------------|

30- General profit planning in its full complexity assume that there are many revenue drivers and many cost drivers. "Cost drivers" means ...

- | | | | |
|-------------------|--------------------|--------------------|------------------|
| 1. مالیات پرداختی | 2. هزینه های متغیر | 3. انتساب هزینه ها | 4. محرکهای هزینه |
|-------------------|--------------------|--------------------|------------------|



| وضعیت کلید | پاسخ صحیح | شماره سوال |
|------------|-----------|------------|
| عادی | ج | 1 |
| عادی | د | 2 |
| عادی | د | 3 |
| عادی | الف | 4 |
| عادی | الف | 5 |
| عادی | ب | 6 |
| عادی | ج | 7 |
| عادی | الف | 8 |
| عادی | د | 9 |
| عادی | الف | 10 |
| عادی | ب | 11 |
| عادی | ب | 12 |
| عادی | ج | 13 |
| عادی | د | 14 |
| عادی | ب | 15 |
| عادی | ج | 16 |
| عادی | ج | 17 |
| عادی | ب | 18 |
| عادی | د | 19 |
| عادی | ب | 20 |
| عادی | الف | 21 |
| عادی | الف | 22 |
| عادی | د | 23 |
| عادی | د | 24 |
| عادی | ج | 25 |
| عادی | الف | 26 |
| عادی | ج | 27 |
| عادی | ب | 28 |
| عادی | الف | 29 |
| عادی | د | 30 |

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1-Residual interest in the assets of an entity that remains after deducting its liabilities is called

1. losses 2. equity 3. revenue 4. expense

2-Financial information is primarily for decision makers who are outside the economic entity.

1. accounting 2. painting 3. drawing 4. reporting

3-Because of the importance of the financial statements, often engage independent auditor to attest to the fairness of the statements.

1. manage 2. manages 3. managerial 4. managements

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

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

5-For information to be useful there must be a connection between these users and the they make.

1. bankers 2. auditors 3. decisions 4. independents

6-Outflows or other using up of assets or incurrences of liabilities during a period from delivering or producing goods that constitute the entity's ongoing major or central operations are called

1. gains 2. expenses 3. revenues 4. investments

7-A(n) is a formal tabulation of account names and dollar amounts derived from accounting records maintained by a business entity.

1. information 2. biography
3. external users 4. financial statement

8-The income statement is often called statement of

1. income 2. expense 3. gain 4. loss

9-In the single-step income statement, just two groupings exist: and expense.

1. taxes 2. losses 3. revenues 4. forms

10-Extraordinary Items are and infrequent material gains and losses.

1. usual 2. unusual 3. frequent 4. ordinary

11-Which of the following choices decreases the equity?

1. loss 2. asset 3. income 4. revenue

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12-The method of cash flows reports cash receipts and cash disbursements from operating activities.

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

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

1. balance sheet 2. investment 3. cash flows 4. loss

14-Managers are increasingly sharing accounting information with parties such as suppliers.

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

15-The support activities provided to customers is called

1. design of product 2. customer service
3. production 4. distribution

16-Research and (R&D) is the generation of, and experimentation with, ideas related to new products, services, or processes.

1. deletion 2. delivery 3. decreasing 4. development

17-"To describe the actions managers undertake to satisfy customers while continuously reducing and controlling costs" is called

1. cost management 2. distribution
3. auditing 4. budget

18-Capitalized costs are first recorded as a(n)(capitalized) when they are incurred.

1. asset 2. revenue 3. expense 4. liability

19-Which of the following choices is the sum of the costs assigned to a product for a specific purpose?

1. fixed cost 2. cost allocation 3. product cost 4. conversion cost

20-Conversion costs are fordirect materials into finished goods.

1. denying 2. refusing 3. translating 4. transforming

21-Management control is primarily a human..... that should focus on how to help individuals do their jobs better.

1. activity 2. actively 3. activate 4. activates

22-In the two-part classification, prime costs would include only materials costs.

1. net 2. direct 3. oblique 4. indirect

سری سوال : یک ۱

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23-A revenue driver is a factor that affects

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

24-Breakeven point is that quantity of output where total revenues and total costs are equal, that is, where the operating is zero.

1. liability 2. income 3. equity 4. asset

25-Applied ethics is still necessary and possible. necessary means in persian..... .

1. زیان آور 2. ضروری 3. ممکن 4. مالی

26-Potential classification problems are thus eliminated. "Classification" means in persian

1. افشا 2. بالقوه 3. محدوده 4. طبقه بندی

27-Accountants combine or adjust these data to answer the questions from particular internal or external users. "Adjust" means in persian

1. تعدیل کردن 2. اثبات کردن 3. تعطیل کردن 4. پیشنهاد دادن

28-They will help us demonstrate the multiple purposes of cost accounting systems, which we will stress throughout the section. "Multiple" means in persian

1. غیرمستقیم 2. چندگانه 3. نظارتی 4. بیگانه

29-Exhibit 3 shows a feedback loop from control back to planning. "Planning" means in persian

1. دفترداری 2. گزارشگری 3. برنامه ریزی 4. مستند سازی

30-Objectives of Financial Reporting by business enterprises, presents the goals and purposes of accounting. "Financial reporting" means in persian

1. مالیات اظهاری 2. مالیات اجباری 3. اظهارنامه مالی 4. گزارشگری مالی



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| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| 1 | ب | عادی |
| 2 | الف | عادی |
| 3 | د | عادی |
| 4 | ج | عادی |
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| 6 | ب | عادی |
| 7 | د | عادی |
| 8 | الف | عادی |
| 9 | ج | عادی |
| 10 | ب | عادی |
| 11 | الف | عادی |
| 12 | ب | عادی |
| 13 | ج | عادی |
| 14 | د | عادی |
| 15 | ب | عادی |
| 16 | د | عادی |
| 17 | الف | عادی |
| 18 | الف | عادی |
| 19 | ج | عادی |
| 20 | د | عادی |
| 21 | الف | عادی |
| 22 | ب | عادی |
| 23 | د | عادی |
| 24 | ب | عادی |
| 25 | ب | عادی |
| 26 | د | عادی |
| 27 | الف | عادی |
| 28 | ب | عادی |
| 29 | ج | عادی |
| 30 | د | عادی |

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1-Predictive value, feedback value, and timeliness are the three components of

1. loss 2. profit 3. relevance 4. independence

2-The economic environment and financial and reporting affect each other.

1. editing 2. rejecting 3. forgetting 4. accounting

3-Which of the following choices decreases ownership interests in an enterprise?

1. assets 2. revenues
3. distributions to owners 4. investments by owners

4-"Information about an enterprise is more useful if it can be compared with similar information about another enterprise" refers to

1. feedback value 2. comparability 3. cost-benefit 4. timeliness

5-Financial statements display the financial position of the entity at a point in time. "display" means

1. hide 2. show 3. change 4. decrease

6-The business and investment community uses the income statement to determine, investment value, and credit worthiness.

1. profitability 2. cash flow 3. liquidity 4. asset

7-The expression "single-step" is derivedthe single subtraction necessary to arrive at net income.

1. at 2. of 3. to 4. from

8-Payments of interest to lenders are classified as activities in the statements of cash flows.

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

9-The cash flows from operating activities section in the statement of cash flows always appears

1. last 2. first 3. third 4. second

10-Information in the statement ofindicate the amount of the changes in assets, liabilities, and equities during the period.

1. cash flows 2. current accounts
3. saving accounts 4. income statements

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

11- accounting provides information for both management accounting and financial accounting.

1. Cost 2. Control 3. Operation 4. Financing

12- involves managers examining past performance and systematically exploring alternative ways to improve future performance.

1. Plan 2. Auditing 3. Distribution 4. Feedback

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

1. key 2. rare 3. unusual 4. unimportant

14-The coordination and assembly of resources to produce a product or deliver a service is called

1. variance 2. planning 3. production 4. marketing

15-The cost of lighting in the factory where the desk was made is a(n) cost of the desk.

1. exact 2. direct 3. precise 4. indirect

16-The direct/indirect classification dependsthe choice of the cost object.

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

17-A cost driver is also called a cost

1. fixed 2. variable 3. benefit 4. generator

18- Monthly rent paid for administrative offices arecosts.

1. loss 2. capitalized
3. noncapitalized 4. work in progress

19-In the three part classification, costs would comprise direct materials costs and direct manufacturing labor costs.

1. fixed 2. prime 3. capitalized 4. conversion

20-Conversion costs are for transforming direct materials into finished

1. plans 2. goods 3. budgets 4. information

21-Fixed costs include both direct costs and indirect fixed costs of a chosen cost object.

1. tax 2. total 3. fixed 4. variable

سری سوال : یک ۱

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

تعداد سوالات : تستی : ۳۰ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

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22-is total revenues from operations minus total costs from operations.

- | | |
|-----------------|---------------------|
| 1. Net income | 2. Interest cost |
| 3. Income taxes | 4. Operating income |

23-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. losses | 3. equity | 4. liabilities |
|-----------|-----------|-----------|----------------|

24-Unusual and infrequent material gains and losses are called

- | | |
|------------------------|---------------------|
| 1. extraordinary items | 2. selling expenses |
| 3. operating sales | 4. revenues |

25-Reliability is a necessity for individuals who have neither the time nor the expertise to evaluate the factual content of the information. "Reliability" means

- | | | | |
|------------|-------------|----------------|------------------|
| 1. سود دهی | 2. زیان دهی | 3. قابلیت اتکا | 4. قابلیت انصراف |
|------------|-------------|----------------|------------------|

26-Determine net cash flows from investing and financing activities. "Net" means

- | | | | |
|-------|---------|----------|-----------|
| 1. کل | 2. خالص | 3. متعدد | 4. متوازن |
|-------|---------|----------|-----------|

27-The accounting system should provide information for five broad purposes. "Broad" means

- | | | | |
|---------|---------|-----------|-----------|
| 1. دقیق | 2. مدیر | 3. تحلیلی | 4. گسترده |
|---------|---------|-----------|-----------|

28-We now discuss the role of cost drivers in describing cost behavior. "Behavior" means

- | | | | |
|----------|-----------|---------|-----------|
| 1. رفتار | 2. انهدام | 3. فروش | 4. انصراف |
|----------|-----------|---------|-----------|

29-The breakeven point is frequently one point of interest in this analysis. "Breakeven point" means

- | | | | |
|------------------|----------------|--------------|-------------|
| 1. نقطه سر به سر | 2. عملیات قطعی | 3. نکته فروش | 4. قطع فروش |
|------------------|----------------|--------------|-------------|

30- Rather, they combine elements of both job costing and process costing. "Process costing" means

- | | |
|-------------------------|------------------------|
| 1. هزینه یابی سفارش کار | 2. هزینه یابی مرحله ای |
| 3. موضوع توزیع | 4. فرایند تولید |



کاتال و خانواده پیام نورپها
مرجع داتلود نمونه سوالات و جزوات پی
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| شماره سوال | پاسخ صحیح | وضعیت کلید |
|------------|-----------|------------|
| 1 | ج | عادی |
| 2 | د | عادی |
| 3 | ج | عادی |
| 4 | ب | عادی |
| 5 | ب | عادی |
| 6 | الف | عادی |
| 7 | د | عادی |
| 8 | الف | عادی |
| 9 | ب | عادی |
| 10 | الف | عادی |
| 11 | الف | عادی |
| 12 | د | عادی |
| 13 | الف | عادی |
| 14 | ج | عادی |
| 15 | د | عادی |
| 16 | ج | عادی |
| 17 | د | عادی |
| 18 | ج | عادی |
| 19 | ب | عادی |
| 20 | ب | عادی |
| 21 | ج | عادی |
| 22 | د | عادی |
| 23 | د | عادی |
| 24 | الف | عادی |
| 25 | ج | عادی |
| 26 | ب | عادی |
| 27 | د | عادی |
| 28 | الف | عادی |
| 29 | الف | عادی |
| 30 | ب | عادی |

سری سوال: یک

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

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

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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

سری سوال: یک

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

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی ۲

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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

سری سوال: یک ۱

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

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عنوان درس: زبان تخصصی ۲

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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



سری سوال: یک ۱

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

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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



| وضعیت کلید | پاسخ صحیح | د | ج | ب | الف | شماره سوال |
|---------------|-----------|---|---|---|-----|------------|
| عادی | د | | | | X | ۱ |
| عادی | الف | | | | X | ۲ |
| عادی | ج | | | | X | ۳ |
| عادی | ج | | | | X | ۴ |
| عادی | د | | | | X | ۵ |
| عادی | د | | | | X | ۶ |
| عادی | ب | | | | X | ۷ |
| عادی | ج | | | | X | ۸ |
| عادی | الف | | | | X | ۹ |
| عادی | ب | | | | X | ۱۰ |
| عادی | ب | | | | X | ۱۱ |
| عادی | الف | | | | X | ۱۲ |
| عادی | د | | | | X | ۱۳ |
| عادی | الف | | | | X | ۱۴ |
| عادی | د | | | | X | ۱۵ |
| عادی | ب | | | | X | ۱۶ |
| عادی | ج | | | | X | ۱۷ |
| عادی | ب | | | | X | ۱۸ |
| عادی | ج | | | | X | ۱۹ |
| عادی | ب | | | | X | ۲۰ |
| عادی | الف | | | | X | ۲۱ |
| عادی | ج | | | | X | ۲۲ |
| عادی | ب | | | | X | ۲۳ |
| عادی | د | | | | X | ۲۴ |
| عادی | د | | | | X | ۲۵ |
| عادی | ب | | | | X | ۲۶ |
| عادی | الف | | | | X | ۲۷ |
| عادی | ج | | | | X | ۲۸ |
| عادی | الف | | | | X | ۲۹ |
| عادی | الف | | | | X | ۳۰ |



سری سوال: یک ۱

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

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1-The financial information subject to a (an) auditor's opinion includes not only the financial statements but also the notes to the financial statements.

1. government 2. independent 3. dependent 4. usual

2-Financial may include the preparation of special reports for specific users.

1. banker 2. manager 3. reporting 4. bookkeeping

3-Financial accounting and reporting standards are essential to the credibility. 'essential' means

1. unimportant 2. important 3. public 4. cheap

4- Ethical behavior requires an assessment of whether a decision or action is.....or wrong.

1. right 2. write 3. wrong 4. incorrect

5-Which of the following is considered as expense?

1. Capital 2. Net sale
3. Dividend revenue 4. Interest expense

6-The primary advantage of the income statement is simplicity.

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

7-..... activities in the statement of cash flows involve the cash effects of transactions that enter into the determination of net income.

1. Operating 2. Investing 3. Financing 4. single

8-Assess the enterprise's ability to generate positive net cash flows. 'Generate' means..... .

1. preserve 2. process 3. prevent 4. produce

9-Managers are increasingly sharing accounting information with external parties such as and suppliers.

1. workers 2. customers 3. accountants 4. managements



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زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

سری سوال: یک ۱

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10- Management by..... is the practice of concentrating on areas not operating as expected.

1. finance
2. research
3. exception
4. accounting

11- Financial accounting focuses on external reporting that is guided by generally accounting principles.

1. accepted
2. rejected
3. audited
4. advantageous

12- The coordination and assembly of resources to produce a product or deliver a service is called

1. R&D
2. Production
3. Marketing
4. Customer service

13- A central task of the managers in an entity is cost.....

1. taxing
2. auditing
3. increasing
4. management

14- Variance refers to the difference between the actual results and the amounts.

1. estimated
2. imagined
3. budgeted
4. unreal

15- Salaries paid to marketing personnel are called costs.

1. unit
2. rejected
3. capitalized
4. non capitalized

16- Goods fully completed but not yet are called finished goods inventory.

1. sold
2. paid
3. changed
4. converted

17- Assignment to a cost object is direct costs and costs.

1. total
2. fixed
3. indirect
4. distribution

18- A.....cost is a cost that does not change in total despite changes in a cost driver.

1. fixed
2. direct
3. variable
4. marketing



تعداد سوالات: تستی: ۳۰ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

سری سوال: یک ۱

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19-CVP stands for '....., volume, profit'.

1. contribution 2. critical 3. change 4. cost

20-Operating income is total from operations minus total costs from operations.

1. fixed costs 2. revenues 3. expenses 4. taxes

21-Frequently income tax is reported separately as the last item before net income to indicate their relationship to income before income tax. 'Indicate' means..... .

1. hide 2. show 3. change 4. disappear

22-Cost is the assigning of indirect costs to the chosen cost object.

1. fixed 2. tracing 3. allocation 4. production

23-This document required both historical cost dollar and current cost data. 'historical cost' means

1. بهای تمام شده تاریخی 2. بهای بازار
3. بهای جاری 4. زمان بها

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

1. دولت ها 2. مدیران 3. سهامداران 4. سرمایه گذاران

25-Some cash flows relating to investing or financing activities are classified as operating activities. 'are classified' means

1. تغییر می کنند 2. بالاتر می روند 3. دریافت می شوند 4. طبقه بندی می شوند

26-Relevant information helps users confirm or correct prior expectations. 'Relevant' means

1. منسوخ 2. مربوط 3. به موقع 4. مقایسه ای

27-Representational faithfulness means that the numbers and description represents what really exited or happened. 'faithfulness' means

1. زیان 2. سنجش 3. صداقت 4. گمراهی



تعداد سوالات: تستی: ۳۰ تشریحی: ۰

زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: ۰

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28- This task covers the entire value chain. 'Value chain' means

1. زنجیره ارزش 2. هزینه محصول 3. ارزش افزوده 4. مدارک اولیه

29- Direct materials in stock and awaiting use in the manufacturing process is called direct materials inventory. 'Direct materials inventory' means

1. هزینه های توزیع 2. هزینه های دستمزد
3. موجودی مواد اولیه 4. هزینه های مواد مستقیم

30- The unit selling price, unit variable costs, and fixed costs are known as CVP assumptions. 'price' means

1. خرید 2. قیمت 3. فروش 4. سود



| وضعیت کلید | پاسخ صحیح | د ج ب | الف | شماره سوال |
|---------------|-----------|-------|-----|------------|
| ۱ | عادی | | ب | ۱ |
| ۲ | عادی | | ج | ۲ |
| ۳ | عادی | | ب | ۳ |
| ۴ | عادی | | الف | ۴ |
| ۵ | عادی | | د | ۵ |
| ۶ | عادی | | ج | ۶ |
| ۷ | عادی | | الف | ۷ |
| ۸ | عادی | | د | ۸ |
| ۹ | عادی | | ب | ۹ |
| ۱۰ | عادی | | ج | ۱۰ |
| ۱۱ | عادی | | الف | ۱۱ |
| ۱۲ | عادی | | ب | ۱۲ |
| ۱۳ | عادی | | د | ۱۳ |
| ۱۴ | عادی | | ج | ۱۴ |
| ۱۵ | عادی | | د | ۱۵ |
| ۱۶ | عادی | | الف | ۱۶ |
| ۱۷ | عادی | | ج | ۱۷ |
| ۱۸ | عادی | | الف | ۱۸ |
| ۱۹ | عادی | | د | ۱۹ |
| ۲۰ | عادی | | ب | ۲۰ |
| ۲۱ | عادی | | ب | ۲۱ |
| ۲۲ | عادی | | ج | ۲۲ |
| ۲۳ | عادی | | الف | ۲۳ |
| ۲۴ | عادی | | د | ۲۴ |
| ۲۵ | عادی | | د | ۲۵ |
| ۲۶ | عادی | | ب | ۲۶ |
| ۲۷ | عادی | | ج | ۲۷ |
| ۲۸ | عادی | | الف | ۲۸ |
| ۲۹ | عادی | | د | ۲۹ |
| ۳۰ | عادی | | ب | ۳۰ |

سری سوال : یک ۱

زمان آزمون (دقیقه): تستی : ۱۰۰ تشریحی : ۰

تعداد سوالات : تستی : ۳۵ تشریحی : ۰

عنوان درس : زبان تخصصی ۲

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1-Relevant information helps users confirm or correct prior expectations; it has feedback.....for information.

1. loss 2. price 3. value 4. miss

2-Residual interest in the assets of an entity that remains after deducting its liabilities is called.....

1. losses 2. equity 3. revenue 4. expenses

3-Which of the following choices decreases the equity?

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

4-.....behavior typically is viewed as acting in a manner that is consistent with the value of society.

1. Ethical 2. Financial 3. External 4. Responsible

5-General purpose financial reporting is designed to serve the needs of.....users of financial information.

1. external 2. internal 3. private 4. inside

6-Investors and creditors can use the information on the income statement to evaluate the past.....of the enterprise.

1. perform 2. performs 3. performed 4. performance

7-Which of the following choices is a revenue?

1. tax 2. sales 3. building 4. depreciation

8-Expenses are deducted from revenues to arrive at net income or.....

1. loss 2. sale 3. gain 4. revenue

9-The format of the statement of cash flows is method and indirect method.

1. rare 2. indirect 3. direct 4. unusual

سری سوال : یک ۱

زمان آزمون (دقیقه): تستی : ۱۰۰ تشریحی : ۰

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10-The transaction approach to measurement requires the use of revenue, expense, loss, and gain accounts.

1. outcome 2. inflow 3. income 4. outflow

11-A central task of thein an entity is cost management.

1. creditors 2. managers 3. auditors 4. customers

12-Financial accounting is constrained by.....accepted accounting principles.

1. slowly 2. quietly 3. usually 4. generally

13-The factors that directly affect customer satisfaction are called "key.....factors".

1. success 2. cost 3. plan 4. finance

14-The number of organizations aiming to be "customer-driven" is large and..... .

1. reducing 2. increasing 3. declining 4. falling

15-The external environment includes customers,, suppliers, and government bodies.

1. compete 2. competes 3. competitive 4. competitors

16-Accountants usually define.....as a resource sacrificed or foregone to achieve a specific objective.

1. cost 2. asset 3. capital 4. liability

17-Conversion costs are all manufacturing costs other thancosts.

1. fixed 2. actual 3. direct materials 4. variable

18-Noncapitalized costs are recorded as.....of the accounting period when they are incurred.

1. losses 2. expenses 3. capital 4. liabilities

19-Behavior pattern in relation to changes in the level of a cost driver is variable costs and..... costs.

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

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20-In the three-part classification,costs would comprise direct materials cost and direct labor costs.

1. unreal 2. unusual 3. unimportant 4. prime

21-CVP analysis provides a sweeping financial overview of the planning process. CVP stands for Cost-Volume-..... .

1. price 2. process 3. profit 4. product

22-There are countless definitions of planning and control. 'Countless' means..... .

1. no 2. few 3. slight 4. a lot of

23-The goods fully completed but not yet.....are called 'finished goods inventory'.

1. sold 2. bought 3. made 4. purchased

24-The exhibit 4-8 illustrates how a product-cost amount may include only inventorial costs in the financial statements. 'Illustrates' means..... .

1. hides 2. varies 3. shows 4. destroys

25-Managers may assign different costs to the same cost object depending.....their purpose.

1. of 2. on 3. off 4. with

26-Operating income is total revenue from operations.....total costs from operations.

1. plus 2. minus 3. divide 4. multiply

27-We focus on the special case of CVP relationship for two major reasons. 'Major' means..... .

1. rare 2. unusual 3. important 4. unimportant

28-Occurrences of this sort are sometimes referred to as the economic consequences of accounting and reporting practices. 'Economic consequences' means.....

1. اقتصاد کلان 2. فرهنگ های متعدد 3. نتایج فرهنگی 4. پیامد های اقتصادی

29-When an entity applies the same accounting treatment to similar events, the entity is considered to be consistent in the use of accounting standards. 'Consistent' means..... .

1. رایج 2. متداول 3. متغییر 4. ثابت

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30-The subsection reporting expenses of general administration is called 'administrative or general expenses'. 'Subsection' means.....

1. بخش فرضی 2. بخش فرعی 3. بخش اصلی 4. بخش مهم

31-The economic environment and financial accounting and reporting affect each other. "Affect" means

1. ثابت ماندن 2. حذف کردن 3. تاثیر گذاشتن 4. کمک نکردن

32-The business and investment community uses this report to determine profitability. 'Determine' means.....

1. تعیین کردن 2. فسخ کردن 3. متهم کردن 4. دوری کردن

33-Accountants combine or adjust these data to answer the questions from particular users. 'Particular' means.....

1. نادان 2. نایاب 3. عام 4. خاص

34-In this chapter we assume that all manufacturing costs are inventoriable. "Manufacturing" means

1. تولیدی 2. تبدیل 3. اولیه 4. موجودی

35-The breakeven point is that quantity of output where total revenues and total cost are equal. "The breakeven point" means

1. نقطه نظر 2. همه نقاط 3. سراسر دنیا 4. نقطه سرسبز



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1-The function of accounting is providing useful financial.....about economic entities to managers, investors, creditors, etc.

1. goods 2. products 3. information 4. furniture

2-Financial accounting is primarily for decision makers who are outside the economic entity. 'Primarily' means..... .

1. slowly 2. quickly 3. quietly 4. basically

3-The objectives of financial reporting are to provide information. 'Objectives' means..... .

1. purposes 2. relations
3. obstacles 4. abilities

4-.....and reliability are the two primary qualities that make accounting information useful for decision making.

1. Relevance 2. Classification 3. Consistency 4. Comparability

5-The increase in equity from peripheral or incidental transactions of an entity and from other transactions is called..... .

1. gains 2. losses 3. taxes 4. debts

6-Accounting theory has developed to meet changing demands and influences. 'Meet' means..... .

1. face 2. stop 3. vary 4. destroy

7-GAAP are extremely important toauditors.

1. dependent 2. illegal
3. independent 4. relevant

8-The income statement is the report that measures the success of enterprise operations for a(n)period of time.

1. rare 2. given 3. unknown 4. unlimited

9-In a company salaries and wages are considered as..... .

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

10-That's not to say that income totals are uniform and precise. 'Precise' means..... .

1. exact 2. wrong 3. false 4. unclear

11-In the single-step statement, expenses are.....from revenues.

1. added 2. deducted 3. multiplied 4. divided

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12-The coordination and assembly of resources to produce a product or deliver a service is called.....

1. marketing
2. distribution
3. importing
4. production

13-The cost of lighting in the factory where a desk was made is a(n)cost of the desk.

1. direct
2. indirect
3. fixed
4. accumulated

14-Which of the following choices are recorded as expenses when they are incurred?

1. withdrawals
2. investments
3. capitalized costs
4. non capitalized costs

15-The goods partially worked on but not yet fully completed is called.....

1. cost object
2. finished goods inventory
3. work-in-process inventory
4. direct materials inventory

16-The.....is that quantity of output where total revenues and total costs are equal.

1. breakeven point
2. cost object
3. total cost
4. operating income

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

1. cost driver
2. revenue driver
3. breakeven point
4. fixed cost

18-Total revenues from operations minus total costs from operations is called.....

1. net income
2. operating income
3. income taxes
4. total revenues

19-A central task of.....is cost management.

1. manage
2. manages
3. managerial
4. managers

20-At the breakeven point, the operating income is.....

1. zero
2. one
3. ten
4. hundred

21-The cost that changes in total in proportion to changes in a cost driver is called.....

1. fixed cost
2. fixed profit
3. variable cost
4. invariable cost

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22-The historical costs, as distinguished from budgeted or forecasted costs are called..... .

- | | |
|-------------------|--------------------|
| 1. rare costs | 2. actual costs |
| 3. variable costs | 4. imaginary costs |

23-Capitalized costs are first recorded as a(n).....when they are incurred.

- | | | | |
|--------|---------|-----------|----------|
| 1. tax | 2. loss | 3. profit | 4. asset |
|--------|---------|-----------|----------|

24-"Applied ethics" is still necessary and possible. 'Possible' means.....

- | | | | |
|-----------|---------|----------|----------|
| 1. احتمال | 2. ممکن | 3. تمکین | 4. امکان |
|-----------|---------|----------|----------|

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

- | | | | |
|--------------|------------|--------------|-------------|
| 1. بانکداران | 2. بازرسان | 3. حسابداران | 4. حسابرسان |
|--------------|------------|--------------|-------------|

26-The performance evaluation provides feedback on the actual results. 'Feedback' means..... .

- | | | | |
|----------|------------|-----------|------------|
| 1. نتیجه | 2. ارزیابی | 3. ارتباط | 4. بازخورد |
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27-The statement of cash flows provides information not available from other financial statements. 'Cash flows' means..... .

- | | | | |
|------------------|----------------|---------------|-------------|
| 1. گردش وجوه نقد | 2. کاربر صندوق | 3. سود و زیان | 4. ترازنامه |
|------------------|----------------|---------------|-------------|

28-The language of cost accounting has specific terms for manufacturing costs. 'Manufacturing' means

- | | | | |
|-------------|----------|-----------|-----------|
| 1. بازرگانی | 2. سهامی | 3. تولیدی | 4. خدماتی |
|-------------|----------|-----------|-----------|

29-A cost driver is any factor that affects costs. 'Cost driver' means

- | | | | |
|---------------|----------------|----------------|---------------|
| 1. محرک هزینه | 2. موضوع هزینه | 3. هزینه متغیر | 4. مخزن هزینه |
|---------------|----------------|----------------|---------------|

30-Examples of circumstances in which particular accounting or reporting practices have been viewed as economic consequences are numerous. 'Numerous' means..... .

- | | | | |
|-------|---------|--------|----------|
| 1. کم | 2. نقاط | 3. عدد | 4. متعدد |
|-------|---------|--------|----------|

31-In turn, accountants are becoming sensitive to the quality of products and services sold to their external customers. 'Sensitive' means..... .

- | | | | |
|------------|---------|----------|---------|
| 1. بی توجه | 2. حساس | 3. متفکر | 4. دقیق |
|------------|---------|----------|---------|

32-Financial statements must have credibility to external users. 'Credibility' means..... .

- | | | | |
|------------|-----------|-----------|------------|
| 1. استقرار | 2. اشتباه | 3. اعتبار | 4. استقلال |
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33-Ethical behavior typically is viewed as acting in a manner that is consistent with the values of society. 'Values of society' means..... .

1. جوامع با فرهنگ
2. ارزشهای جامعه
3. فرهنگهای جامعه
4. جامعه فرهنگی

34-There is an emphasis on assessing cash flow prospects. 'emphasis' means..... .

1. تغییر
2. تفسیر
3. تاخیر
4. تاکید

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

1. customer service
2. customer cost
3. seller fees
4. producer revenue



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کد سری سؤال: یک (۱)

تنها با یاد اوست که دل‌ها آرام می‌گیرد.

Directions: Choose the best answer and mark it on your answer sheet.

- Financial accounting information is primarily for decision makers who arethe economic entity, such as investors and creditors.
a. inside b. outside c. on d. within
- Inflation began to subside in the mid-1980s. "Mid" means.....
a. early b. late c. moment d. middle
- "GAAP" stands for generally accepted accounting
a. parts b. parties c. principles d. payments
- GAAP require many estimates, assumptions , and professional judgements by management and by
a. clerks b. workers c. accountants d. students
- Ethical behavior typically is viewed asin a manner that is cinsistent with the values of society.
a. acting b. stopping c. avoiding d. preventing
- The financial information subject includes not only the financial statements the notes to the financial statements.
a. or b. so c. and d. but also
- The income statement is the report that the success of enterprise for a given period of time.
a. alters b. decreases c. increases d. measures
- The income statement helps users determine the risk of not achieving particular cash
a. flues b. flows c. follows d. fellows
- The transaction approach to income measurement requires the use of revenue, expense, loss, and gain accounts, without an income statement cannot be prepared.
a. who b. which c. whom d. whose

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کد سری سؤال: یک (۱)

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

- a. division b. addition c. subtraction d. multiplication

11. The method which is also called income income statement method reports cash receipts and cash disbursements from operating activities.

- a. possible b. impossible c. direct d. indirect

12. The indirect method adds back to net the noncash expenses and losses and the noncash revenues and gains.

- a. adds b. subtracts c. divides d. multiplies

13. Financial accounting is constrained by generally accounting principles.

- a. accept b. accepts c. accepting d. accepted

14. We use cost management to describe the actions managers undertake to satisfy customers while continuously reducing and controlling

- a. costs b. gains c. profits d. interests

15. The detailed planning and engineering of products, services, or processes is called of products, services, or processes.

- a. design b. production c. distribution d. purchase

16. Cost accounting measures and reports financial and other information related to the organization's acquisition or consumption of

- a. races b. rices c. raises d. resources

17. The manner by which individuals or groups learn about and value the attributes of products or services and purchase those products is

- a. variance b. value chain c. marketing d. distribution

18. Most people consider costs as amounts that must be paid to acquire goods and services.

- a. unreal b. rare c. monetary d. invisible

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19. The the cost in question, the more likely the economic feasibility of tracing that cost to a particular cost object.

- a. high b. highest c. higher d. highest than

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

- a. fixed b. unusual c. deleted d. variable

21. A relevant range is the range of the cost driver in which a specific relationship between cost and driver is

- a. unseen b. valid c. invalid d. expired

22. Goods partially worked on but not yet fully completed are called inventory.

- a. finished goods b. work-in-process
c. direct d. indirect

23. A product cost is the sum of the costs assigned to a product for a specific

- a. purpose b. propose c. profile d. prevent

24. In the CVP model, V which refers to units manufactured or units sold stands for

- a. voice b. very c. volume d. variable

25. Our restriction to units of output as the sole revenue or cost driver is important to keep in mind.

'Restriction' means

- a. theory b. limitation c. reduction d. expansion

26. This method is called transaction approach and is the method with which you are familiar.

'Familiar' means

- a. مشابه b. غیرمشابه c. آشنا d. ناآشنا

27. Customer satisfaction is priority one. 'Satisfaction' means

- a. توانمندی b. ناخشنودی c. حمایت d. رضایت

28. This chapter explains several widely recognized cost concepts and terms. 'Concepts' means

- a. مفاهیم b. اصطلاحات c. تفسیرها d. تغییرات

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29. Managers will choose the classification of costs that best helps them in their planning, control, and other activities. 'Planning' means

- a. کنترل b. هزینه یابی c. بازاریابی d. برنامه ریزی

30. These CVP assumptions clearly are extreme in the sense that they would rarely match reality.

'Rarely' means

- a. همیشه b. اغلب c. به ندرت d. هرگز



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| عادی | | | | | ج | ۴ |
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| عادی | | | | | د | ۷ |
| عادی | | | | | ب | ۸ |
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| عادی | | | | | ج | ۱۰ |
| عادی | | | | | ج | ۱۱ |
| عادی | | | | | ب | ۱۲ |
| عادی | | | | | د | ۱۳ |
| عادی | | | | | الف | ۱۴ |
| عادی | | | | | الف | ۱۵ |
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| عادی | | | | | ج | ۱۷ |
| عادی | | | | | ج | ۱۸ |
| عادی | | | | | ج | ۱۹ |
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| عادی | | | | | الف | ۲۳ |
| عادی | | | | | ج | ۲۴ |
| عادی | | | | | ب | ۲۵ |
| عادی | | | | | ج | ۲۶ |
| عادی | | | | | د | ۲۷ |
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| عادی | | | | | د | ۲۹ |
| عادی | | | | | ب | ۳۰ |

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زمان آزمون (دقیقه): تستی: ۵۵ تشریحی: —

نام درس: زبان تخصصی ۲
رشته تحصیلی / کد درس: حسابداری - ۱۲۱۴۰۲۴

مجاز است.

استفاده از:

کد سری سؤال: یک (۱)

امام خمینی^(ره): این محرم و صفر است که اسلام را زنده نگه داشته است.

Find the correct answers (a, b, c, or d) and mark them on your answer sheets.

- 1- The function of accounting is to provide useful.....information about economic entities.
a. social b. biological c. illegal d. financial
- 2- Accounting theory has developed to.....changing demands and influences.
a. ignore b. meet c. divide d. reject
- 3- occurrences of this **sort** are sometimes referred to as the economic consequences of accounting.
"Sort" means.....
a. kind b. supply c. budget d. variable
- 4- GAAP require many estimates, assumptions, and professional judgments by management and by.....
a. clerks b. students c. accountants d. laborers
- 5- Ethical behavior requires an assessment of whether a decision or action is "right or.....".
a. true b. correct c. left d. wrong
- 6- Financial statements **display** either the financial position of the entity or one kind of changes in financial position of entity during a period of time. "Display" means.....
a. join b. show c. play d. separat
- 7- Accounting theory has been defined as a coherent set of..... principles.
a. logical b. illogical c. pure d. public
- 8- over the years numerous organizations, committees, and interested **individuals** developed and published their frameworks. "Individuals" means.....
a. firms b. companies c. offices d. persons
- 9- The two primary qualities that make accounting information useful for decision making are.....and reliability.
a. rejection b. relevance c. irrelevance d. irregularity
- 10- Investors and creditors can use the information on the income statement to..... the past performance of the interprise.
a. change b. vary c. increase d. evaluate

تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون (دقیقه): تستی: ۵۵ تشریحی: —

نام درس: زبان تخصصی ۲
رشته تحصیلی / کد درس: حسابداری - ۱۲۱۴۰۲۴

مجاز است.

استفاده از:

کد سری سؤال: یک (۱)

11-Assuming all other factors are equal, the income of the first company will be lower than that of the second. "That" refers to..... .

- a. the income b. factors c. company d. other factors

12- Expenses take many forms, such asof goods sold, rent, and taxes.

- a. size b. cost c. price d. value

13-In the single-step statement, just two groupings exist:.....and expenses.

- a. losses b. events c. avenues d. revenues

14- A subsection reporting expenses of general administration is called "administrative or general.....".

- a. losses b. prices c. expenses d. profits

15-Decrease in equity from peripheral or incidental transactions of an entity is called..... .

- a. gains b. taxes c. losses d. profits

16-The manner by which individuals or groups learn about and value the attributes of products or services and purchase them is called..... .

- a. operating b. production c. Distribution d. Marketing

17-The detailed planning and engineering of products, services or processes is called".....of products, services or processes".

- a. design b. control c. cost d. loss

18- What measures and reports financial information and other types of information that assist managers in fulfilling the goals of the organization is called..... .

- a. production b. value chain c. marketing d. management accounting

19-This chapter explains several widely recognized cost concepts and terms. "Terms" means..... .

- a. worlds b. words c. sales d. sentences

20- The assigning of indirect costs to the chosen cost object is called..... .

- a. cost driver b. cost object c. cost allocation d. cost assignment

تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون (دقیقه): تستی: ۵۵ تشریحی: —

نام درس: زبان تخصصی ۲
رشته تحصیلی / کد درس: حسابداری - ۱۲۱۴۰۲۴

مجاز است.

استفاده از:

کد سری سؤال: یک (۱)

21- Those activities that customers perceive as adding value to the products or services they purchase are called.....activities.

- a. fixed b. variable c. value-added d. work-in-process

22- Operating income = Total revenues - Total.....

- a. losses b. costs c. profits d. interests

23- The operating income plus nonoperating revenues minus nonoperating cost minus income taxes is called.....

- a. CVP b. FC c. net loss d. net income

24- R&D stands for Research and Development. "Research and Development" means.....

- الف. جستجو و کاوش ب. پژوهش و ارتباط ج. توصیه و تحقیق د. تحقیق و توسعه

25- Customer **satisfaction** is priority one. "Satisfaction" means.....

- الف. رضایت ب. منفعت ج. خیانت د. وجاهت

26- Probable future economic **benefits** obtained or controlled by a particular entity as a result of past transactions are called assets. "Benefits" means.....

- الف. دارایی ها ب. بدهی ها ج. هزینه ها د. سودها

27- Increases in equity from peripheral transactions of an entity are called **gains**. "Gains" means.....

- الف. منافع تخیلی ب. ضرر آنی ج. سود عملیاتی د. سود غیر عملیاتی

28- A relevant range is the range of the cost driver in which a specific relationship between cost and driver is **valid**. "Valid" means.....

- الف. معتبر ب. نامعتبر ج. متغیر د. ثابت

29- **Noncapitalized** costs are recorded as expenses of the accounting period when they are incurred. "Noncapitalized" means.....

- الف. سود ده ب. غیر سودمند ج. سرمایه ای نشده د. سرمایه ای شده

30- The **breakeven point** is where the total revenues line and total costs line intersect. "Breakeven point" means.....

- الف. نقطه سراسری ب. نقطه سربه سر ج. نقطه سرتاسری د. سرتاسر نقطه ها



نیمسال اول ۹۰-۸۹

| وضعیت کلید | پاسخ صحیح | د | ج | ب | الف | شماره سوال |
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| عادی | | | | | | ۱ |
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| عادی | | | | | | ۳۰ |

نام درس: زبان تخصصی ۲
رشته تحصیلی/ کد درس: حسابداری
۱۲۱۴۰۲۴-۱۲۱۴۱۰۸
کد سری سؤال: یک (۱)
استفاده از: — مجاز است. منبع: —
تعداد سؤالات: تستی: ۳۵ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ●

پیامبر اعظم (ص): روزه سپر آتش جهنم است.

A: Select the best Persian or English meaning for the underlined words:

- 1- Decrease in equity from peripheral or incidental transactions of an entity is its losses.
a. net loss b. gains c. net assets d. revenue
- 2-Change in equity of an entity of an entity during a period from transaction is called "comprehensive income".
a. سود جامع b. بهای واقعی c. هزینه اداری d. سود عملیاتی
- 3-Companies, that use liberal accounting policies, report higher income numbers in the short run.
a. preferred b. aggressive c. quantified d. employed
- 4-General expenses are subsection reporting expenses of general administration.
a. هزینه های واقعی b. هزینه های نرمال c. هزینه های متغیر d. هزینه های اداری
- 5-The distribution of services and products to customers is a premier mechanism for a business.
a. توزیع b. تکمیل c. ارزش d. وسعت
- 6- Value chain is the sequence of business functions in which utility is added to the products or services.
a. usefulness b. quality c. activity d. variety
- 7-The difference between the actual results and budgeted amounts is called variance.
a. ضایعات b. زنجیره c. انحراف d. بی نظمی
- 8-Actual costs are different from budgeted costs in accounting.
a. capitalized b. historical c. conversion d. prime
- 9- The sum of the costs assigned to a product is products cost.
a. هزینه تولید b. قیمت تمام شده c. قیمت تاریخی d. هزینه محصول
- 10-All of the units will be sold at 2000 RLS each.
a. chapters b. examples c. messages d. packages

نام درس: زبان تخصصی ۲
رشته تحصیلی/کد درس: حسابداری
۱۲۱۴۰۲۴-۱۲۱۴۱۰۸
کد سری سؤال: یک (۱)
استفاده از: — مجاز است. منبع: —
تعداد سوالات: تستی: ۳۵ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ●

11-The factor which affects revenues is called "revenue driver".

- a. محرک درآمد d. محرک هزینه
b. درآمد خالص c. ارزش افزوده

12-A grouping of individual cost items is cost pool.

- a. حسابداری صنعتی d. تخصیص هزینه
b. مخزن هزینه c. موجودی اولیه

13-This product has minimal sales value, so it is a scrap.

- a. ضایعات d. فرسوده
b. تنزیل c. قراضه

14-Our auditor, Mr. Tehrani, believed that our financial statements were misstated; therefore an adverse opinion was reported.

- a. نظر مشروط d. ارائه نظر
b. عدم اظهار نظر c. نظر مردود

15-When you misstate the financial statements unintentionally, an error has been occurred.

- a. اختلاف d. اشتباه
b. بی نظمی c. تفاوت

B: Fill in the blanks with suitable words:

16- An intentional misstatement of the financial statements is

- a. mistake d. regularity
b. irregularity c. correct

17- When the financial statement indicates a failure to follow generally accepted accounting principles, an auditor prepares a (n)..... opinion.

- a. qualified d. wrong
b. adverse c. disclaimer

18- In comparison with external auditor, an internal auditor is more likely to be concerned with.....

- a. internal administrative control d. internal control
b. operational auditing c. cost accounting procedures

19- This unacceptable unit of production should be discarded, it is.....

- a. scrap d. waste
b. reworked c. spoilage

| | |
|-------------------------------|--------------------------------------|
| نام درس: زبان تخصصی ۲ | تعداد سوالات: تستی: ۳۵ تشریحی: — |
| رشته تحصیلی/ کد درس: حسابداری | زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه |
| ۱۲۱۴۱۰۸-۱۲۱۴۰۲۴ | آزمون نمره منفی دارد ○ ندارد ⊗ |
| کد سری سؤال: یک (۱) | استفاده از: — مجاز است. منبع: — |

20- Costs are assigned to a distinct unit, batch or a lot of products or services in a ".....costing system".

- a. job b. direct c. process d. indirect

21-Your equation is wrong because "net income" equals:

- a. Variable costs+ fixed costs b. Total revenues- total costs
c. Operating income- Income taxes d. Fixed costs+ target operating income

22- Despite of cost driver changing,cost doesn't change totally.

- a. variable b. fixed c. prime d. labor

23- Two major classifications of costs are:...../.....and...../.....

- a. direct/ indirect , variable/fixed b. direct/fixed, indirect/ variable
c. fixed/ indirect, variable/ direct d. unfixed/indirect, invariable/direct

24- A cost determinant or..... is any factor that affects total costs.

- a. management b. behavior c. generator d variable

25-Do you know what the key success factors are? Yes, they are:

Cost, quality, time and.....products and services.

- a. planning b. detailed c. creative d. innovative

26- Remained assets after deducting liabilities isinterest.

- a. received b. peripheral c. residual d. ethical

27-.....is a major means of helping managers undertake to administer each of the business function.

- a. Accounting b. Controlling c. Auditing d. Planning

28- In order to describe the actions managers undertake to satisfy customers, they use cost.....

- a. behavior b. management c. marketing d. allocation

نام درس: زبان تخصصی ۲
رشته تحصیلی/کد درس: حسابداری
۱۲۱۴۰۸-۱۲۱۴۰۲۴
کد سری سؤال: یک (۱)
استفاده از: — مجاز است. منبع: —
تعداد سؤالات: تستی: ۳۵ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ●

29- Two primary qualities that make accounting information useful for decision making are.....and.....

- a. comparability /consistency b. relevance/reliability
c. verifiability /timeliness d. understandability/neutrality

30-In preparing external financial statements, a business entity must use.....

- a. FASB b. SFAC c. GAAS d. GAAP

C: Persian equivalents

Choose the best Persian translation for the under lined expression.

31- He is responsible for calculating the direct manufacturing labor costs of his company.

- a. مخارج قطعی ساخت تولید است. b. درآمدهای مستقیم حاصل از تولید
c. ارقام مستقیم ساخت و تولید d. هزینه های دستمزد و مستقیم ساخت

32-The accountant did not consider the conversion costs of the new products.

- a. هزینه های تبدیل b. هزینه های نوسازی c. هزینه های تغییرات d. هزینه های جابجایی

33-The president of our company asked for the revision of the standard unqualified audit report.

- a. گزارش استاندارد حسابرسی غیر حرفه ای b. گزارش حسابرسی مقبوض استاندارد
c. گزارش نهایی حسابرسی استاندارد d. گزارش ناقص استاندارد حسابرسی

34- Management proud was the main reason for closing down the control office.

- a. ضعف مدیریت b. سوء مدیریت c. تقلب مدیریت d. اشتباه مدیریت

35-The non- capitalized costs of our factory is too little.

- a. هزینه های اضافی b. هزینه های غیر سرمایه ای
c. هزینه های جاری d. هزینه های سرمایه ای نشده



| شماره سوال | الف | ب | ج | د | پاسخ صحیح | وضعیت کلید |
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| ۱ | | | X | | ج | عادی |
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| ۳۱ | | | | X | د | عادی |
| ۳۲ | X | | | | الف | عادی |
| ۳۳ | X | | | | ب | عادی |
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تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۶۵ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ⊗

نام درس: زبان تخصصی ۲
رشته تحصیلی، کد درس: حسابداری-۱۲۱۴۰۲۴

مجاز است.

استفاده از: —

کد سری سؤال: یک (۱)

امام علی (ع): شرافت به خرد و ادب است نه به دارایی و نژاد.

Find the correct answers (a, b, c, or d).

- 1-Accounting provides a service through measurement of and communication about.....activities.
a. social b. cultural c. biological d-economic
- 2-The environment of accounting consists of social, economic, political, legal conditions, restraints, and influences that from time to time.
a. order b. vary c. prepare d. inform
- 3-GAAP stands for GenerallyAccounting Principles.
a. Accept b. Accepted c. Acceptance d. Accepts
- 4-The financial statements arebecause they report different aspects of the same transactions.
a. unrelated b. misrelated c. interrelated d. no related
- 5-Over the years numerous organizations and individuals developed their own conceptual frameworks. 'Numerous' means.....
a. no b. one c. many d. few
- 6-Decision makers differ widely in the types of decisions they
a. make b. put c. get d. build
- 7-The probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events, are called.....
a. equity b. losses c. costs d. assets
- 8-The income statement is the report that measures the success of the enterprise operations for a(n).....period of time.
a. rare b. given c. unknown d. unlimited
- 9-In the single-step statement just two groupings exist: revenues and.....
a. profits b. losses c. discounts d. expenses
- 10-The information to prepare the statement of cash flows usually comes from three sources: comparative balance sheets, current statement, and selected transaction data.
a. income b. cost c. expense d. distribution

نام درس: زبان تخصصی ۲
رشته تحصیلی، گد درس: حسابداری - ۱۴۰۲۴
تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۶۵ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ⊗
گد سری سؤال: یک (۱)
استفاده از: —
مجاز است.

11-The 'cost of goods sold section' is a subsection that shows the cost of goods that were sold to.....the sales.

- a. stop b. change c. produce d. delete

12-The unusual and infrequent material gains and losses are called..... .

- a. revenues b. taxes c. extraordinary items d. usual items

13-A subsection that lists expenses resulting from the company's efforts to make sales is called..... .

- a. gains b. losses c. revenues d. selling expenses

14-The generation of ideas about new products is related to R&D, Research and..... .

- a. Development b. Design c. Deposit d. Delivery

15-The mechanism by which products or services are delivered to the customers is called..... .

- a. distribution b. production c. design d. research

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

- a. control b. design c. worker service d. customer service

17-Nearly all accounting systems accumulate actual costs, which are the costs incurred. 'Actual' means..... .

- a. lower b. real c. higher d. imaginary

18- The cost that does not change in total despite changes in a cost driver is called..... .

- a. cost pool b. variable cost c. fixed cost d. future cost

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

- a. product cost b. fixed cost c. prime cost d. indirect cost

20-Operating income is total revenues from operations total costs from operations (excluding income taxes).

- a. plus b. minus c. divided d. multiplied

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تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۶۵ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ●
گد سری سؤال: یک (۱)
استفاده از: — مجاز است.

21-In preparing financial statements, accountants are confronted with the potential dangers of bias, inexactness, and ambiguity. 'Ambiguity' means..... .

- a. ابهام b. اتهام c. دقت d. صداقت

22-The objectives of financial reporting are to provide information. 'Objectives' means..... .

- a. اطلاعات b. اقدامات c. اجناس d. اهداف

23-Relevant information helps users confirm or correct prior expectations. 'Confirm' means..... .

- a. تاخیر انداختن b. تایید کردن c. تدبیر کردن d. تکذیب کردن

24-One of the basic elements of financial statements is liabilities. 'Liabilities' means..... .

- a. ضررها b. پس اندازها c. بدهی ها d. دارائی ها

25-The value chain is the sequence of business functions in which utility is added to the products of an organization. 'Value chain' means..... .

- a. ارزیابی زنجیر b. زنجیر بالارزش c. زنجیره ارزش d. ارزش زنجیره

26-Variance refers to the difference between the actual results and the budgeted amounts. 'Variance' means..... .

- a. انحراف b. اجتماع c. اشتراک d. اتحاد

27-A cost driver is any factor that affects total costs. 'Cost driver' means..... .

- a. اتومبیل هزینه دار b. هزینه اضافی c. هزینه راننده d. محرک هزینه

28-Finished goods inventory is the goods fully completed but not yet sold. 'Goods' means..... .

- a. مخارج b. کالا c. خوبی ها d. رویه ها

29-Accounting systems of organizations often change over time. 'Organizations' means..... .

- a. سازمان ها b. مدارس c. ادارات d. کمیته ها

30-Managers often select the method they find easiest to use in their specific situation. 'Managers' means..... .

- a. کارفرمایان b. کارکنان c. کارمندان d. مدیران



| وضعیت کلید | پاسخ صحیح | د | ج | ب | الف | شماره سوال |
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| عادی | | | | | | ۱ |
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| عادی | | | | | X | ۲۷ |
| عادی | | | | | X | ۲۸ |
| عادی | | | | | X | ۲۹ |
| عادی | | | | | X | ۳۰ |

تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)
رشته تحصیلی و کد درس: حسابداری
تجمیع ۱۲۱۴۱۰۸ - سنتی ۱۲۱۴۰۲۴
کد سری سؤال: یک (۱)

امام علی (ع): برتری مردم به یکدیگر، به دانشها و خردهاست؛ نه به ثروتها و تبارها.

A. Choose the best answer.

بهترین جواب را انتخاب کنید.

- What is the definition of Management accounting information?
 - It is primarily for decision makers who are outside the economic entity, such as investors, creditors, and governmental agencies.
 - It is primarily for decision makers who are inside the economic entity, such as investors, creditors, and governmental agencies.
 - It is primarily for decision makers who are outside the economic entity, such as managers at various organizational levels of entity.
 - It is primarily for decision makers who are inside the economic entity, such as managers at various organizational levels of entity.
- Accounting information can be divided into two broad categories, according to the type of decision maker who uses it. What are they?
 - Financial accounting and cost accounting
 - Management accounting and financial accounting
 - Public accounting and cost accounting
 - Management accounting and cost accounting
- GAAP has been developed to provide
 - Managerial accounting
 - Governmental accounting
 - Financial accounting and reporting
 - Cost accounting

تعداد سوالات: تستى: ۳۰ تشریحى: —
زمان آزمون: تستى: ۵۰ تشریحى: — دقیقه
آزمون نمره منفى دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصى (۲)
رشته تحصیلى و کُد درس: حسابداری
تجميع ۱۲۱۴۱۰۸ - ستى ۱۲۱۴۰۲۴
کُد سرى سؤال: یک (۱)

4. Which one of the following consist of components of **RELEVANCE**?

- a) Timeliness - Feedback value – Predictive Value
- b) Verifiability - Representational faithfulness - Neutrality
- c) Comparability – Consistency - Materiality
- d) Understandability – Usefulness – Cost/Benefit

5. Which one of the following is a component of **RELIABILITY**?

- a) Timeliness - Feedback value – Predictive Value
- b) Verifiability - Representational faithfulness - Neutrality
- c) Comparability – Consistency - Materiality
- d) Understandability – Usefulness – Cost/Benefit

6. The major classifications of cash flows are:

- a) Revenue, Expenses and Gain, Loss activities
- b) Operating, Investing and Financing activities.
- c) Operating Income, Non-operating Income and Loss activities
- d) Profitability, Liquidity and Investing

7. Which one of the following items **is NOT** an operating activity?

- a) Cash payments to employees.
- b) Purchase of equipment.
- c) Redemption of bonds.
- d) B and C

8. Which one of the following items **is NOT** an Investing activity?

- a) Exchange of equipment for furniture
- b) Issuance of bonds for land.
- c) Payment of dividends.
- d) All of above

تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)
رشته تحصیلی و کد درس: حسابداری
تجميع ۱۲۱۴۱۰۸ - ستنی ۱۲۱۴۰۲۴
کد سری سؤال: یک (۱)

9. When an entity applies the same accounting treatment to similar events, from period to period, the entity is considered to have,
- Relevance
 - Consistency
 - Reliability
 - Comparability
10.means that information cannot be selected to favor one set of interested parties over another.
- Verifiability
 - Representational faithfulness
 - Neutrality
 - Reliability
11. Which one of the following items is a financing activity?
- Purchase of equipment.
 - Issuance of bonds.
 - Cash payments for current expenses.
 - Cash received from customers.
12. Which of the items mentioned below show the sources and the amounts of capital obtained and used by the enterprise during the period?
- Operating, Investing and Financing activities
 - Revenue, Expenses and Gain activities
 - Operating Income, Non-operating Income and Loss activities
 - Profitability, Liquidity and Financing activities
13. Capitalized costs are first recorded as
- An expense
 - An expenditure
 - An asset
 - A Capital

تعداد سوالات: تستى: ۳۰ تشریحى: —
زمان آزمون: تستى: ۵۰ تشریحى: — دقیقه
آزمون نمره منفى دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصى (۲)
رشته تحصیلى و کد درس: حسابداری
تجميع ۱۲۱۴۱۰۸ - ستى ۱۲۱۴۰۲۴
کد سرى سؤال: یک (۱)

14. Extraordinary Items are:

- a) Unusual and Infrequent material gains and losses
- b) Usual and Frequent material gains and losses
- c) Unusual and Frequent material gains and losses
- d) Usual and Infrequent material gains and losses Gains

15. General purpose financial reporting is designed to serve the needs ofusers of financial information as a whole, rather than the needs ofuser groups.

- a) Internal - Particular
- b) Internal - All
- c) External - Particular
- d) External - All

16. In the new management approach of modern cost accounting, the central theme is:

- a) Key success factors
- b) Total value-chain analysis
- c) Customer satisfaction
- d) Continuous improvement

17. A costing system typically accounts for costs in two basic stages. What are they ?

- a) Cost Accumulation and Cost Allocation
- b) Cost Accumulation and Cost Assignment
- c) Cost Accumulation and Cost Tracing
- d) Cost Accumulation and Cost Behavior

18. Managers prefer to make decisions on the basis of costs rather thancosts.

- a) Direct – Indirect
- b) Variable – Fixed
- c) Indirect – Direct
- d) Fixed – Variable

تعداد سوالات: تستى: ۳۰ تشریحى: —
 زمان آزمون: تستى: ۵۰ تشریحى: — دقیقه
 آزمون نمره منفى دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)
 رشته تحصیلی و کد درس: حسابداری
 تجميع ۱۲۱۴۱۰۸ - ستنى ۱۲۱۴۰۲۴
 کد سرى سؤال: یک (۱)

19. **Cost tracing** is the assigning of costs to the chosen cost object.

- a) Direct
- b) Variable
- c) Indirect
- d) Fixed

20. **Cost allocation** is the assigning of costs to the chosen cost object

- a) Direct
- b) Variable
- c) Indirect
- d) Fixed

21. The continuous cost reduction efforts of competitors create a never-ending need for organizations to their own costs

- a) Add
- b) Reduce
- c) Increase
- d) Focus

22. A cost driver (also called a cost generator or cost determinant) is that affects total costs.

- a) Financial factor
- b) Non-financial factor
- c) Any factor
- d) Money factor

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

- a) Variable cost
- b) Fixed cost
- c) Direct cost
- d) Indirect cost

تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)
رشته تحصیلی و کد درس: حسابداری
تجمیع ۱۲۱۴۱۰۸ - سنتی ۱۲۱۴۰۲۴
کد سری سؤال: یک (۱)

24. A is the range of the cost driver in which a specific relationship between cost and driver is valid.

- a) Reliable range
- b) Simple range
- c) Master range
- d) Relevant range

25. Noncapitalized costs are recorded as of the accounting period when they are incurred

- a) Expenses
- b) Assets
- c) Expenditure
- d) Noncapital

26. are all manufacturing costs considered to be part of the cost object (say, units finished or in process), but that cannot be individually traced to that cost object in an economically feasible way.

- a) Direct manufacturing labor costs
- b) Direct materials costs
- c) Indirect manufacturing costs
- d) Conversion costs

27. are all direct manufacturing costs

- a) Conversion costs
- b) Prime costs
- c) Expenditure
- d) Overhead costs

تعداد سوالات: تستی: ۳۰ تشریحی: —
زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه
آزمون نمره منفی دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)
رشته تحصیلی و کد درس: حسابداری
تجمیع ۱۲۱۴۱۰۸ - سنتی ۱۲۱۴۰۲۴
کد سری سؤال: یک (۱)

28. Increase in equity (net assets) from peripheral or incidental transactions of an entity and from all other transactions and other events and circumstances affecting the entity during a period except those that result from revenues or investments by owners is called

- a) Gain
- b) Loss
- c) Revenue
- d) Expense

29. Increases in net assets of a particular enterprise resulting from transfers to it from other entities of something of value to obtain or increase ownership interests (or equity) in it is called

- a) Investment by Owner
- b) Distribution to Owner
- c) Equity
- d) Comprehensive Income

30. Thereports cash receipts and cash disbursements from operating activities.

- a) Indirect method
- b) Reconciliation method
- c) Direct method
- d) Equity Method



| وضعیت کلید | پاسخ صحیح | د | ج | ب | الف | شماره سوال |
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| عادی | | | | | الف | ۴ |
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نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کلاس: ۱۲۱۴۰۲۴

تعداد سؤالات: ۱۰ سؤالی

زمان آزمون (دقیقه): ۶۰ : تستی و تکمیلی : تشریحی: --

* دانشجوی گرامی: لطفاً، گزینه ۱ را در قسمت کد سری سؤال برگه پاسخنامه خود، علامت بزنید.

بدیهی است، مسئولیت این امر بر عهده شما خواهد بود.

** استفاده از فرهنگ لغت مجاز نیست.

*** این آزمون نمره منفی ندارد.

- Which group of decision makers uses management accounting information primarily?
 - Those who are outside the economic entity.
 - Those who are inside the economic entity.
 - Investors, creditors and governmental agencies.
 - Top level managements.
- In preparing financial statements, accountants are confronted with the potential dangers of bias, misinterpretations, inexactness and
 - ambiguity
 - responsibility
 - continuity
 - accountability
- General purpose financial reporting is designed to serve the needs of
 - particular user groups
 - voluntary companies
 - external users of financial information as a whole
 - specific banks and organizations
- What occupies the third level (the final level) of a conceptual framework?
 - The basic objectives.
 - The qualitative characteristics.
 - The measurement and recognition concepts.
 - The goals and purposes.



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کلاس: ۱۴۰۲۴

تعداد سؤالات: ۱۰

زمان آزمون (دقیقه): ۶۰

نشریه:

5. For information to be useful, there must be a connection (linkage) between decision makers and the decisions they make. This link is called
- inferior information
 - useful information
 - understandability
 - materiality
6. If accounting information is verifiable, faithful in representation, and reasonably free of errors and bias, it is
- reliable
 - relevant
 - comparative
 - predicative
7. Information that has been measured and reported in a similar manner for different enterprises is considered
- neutral
 - verifiable
 - faithful
 - comparable
8. What is probable economic benefits obtained or controlled by a particular entity as a result of past transactions, or events called?
- Liabilities
 - Assets
 - Basic elements
 - Consistent standards



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کلاس: ۱۴۰۲۴

تعداد سؤالات: ۱۰

زمان آزمون (دقیقه): ۶۰

نوع سؤالات: تشریحی

نوع سؤالات: تشریحی

9. Decreases in net assets of a particular enterprise resulting from transferring assets, rendering services or incurring liabilities by the enterprise to owners is called
- investments by owners
 - comprehensive income
 - comparability and consistency
 - distributions to owners
10. A subsection that shows the cost of goods that were sold to produce the sales is called
- cost of Goods Sold Section
 - sales or revenue section
 - operating section
 - non-operating section
11. How many groupings exist in a single-step statement?
- Four
 - Two
 - One
 - Three
12. The statement of cash flows classifies cash receipts and cash payments by operating, investing, and financing activities. Which of these activities involve liability and stockholders' equity items?
- Investing activities
 - Operating activities
 - Both investing and operating activities
 - Financing activities



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کلاس: ۱۴۰۲۴

تعداد سؤالات: ۱۰

زمان آزمون (دقیقه): ۶۰

نوع سؤالات: تشریحی

نوع سؤالات: تشریحی

13. Preparing a statement of cash flows involves three major steps: 1) Determining the change in cash, 2) Determining the net cash flow from operating activities and 3)
- determining cash flows from investing and financing activities
 - determining the current year's income statement
 - analyzing the difference between the beginning and the ending cash balances
 - comparing balance sheets and selected transaction data
14. A subsection that lists expenses resulting from the company's efforts to make sales is referred to as
- income tax
 - extraordinary items
 - general expenses
 - selling expenses
15. The mechanism by which products or services are delivered to the customer is termed
- control
 - distribution
 - production
 - marketing
16. The sequence of business functions in which utility (usefulness) is added to the products or services of an organization is called
- value chain
 - variance
 - cost accounting
 - cost management



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۲۱۴۰۲۴

تعداد سؤالات: ۱۰ سؤالی

زمان آزمون (دقیقه): ۶۰ : تستی و تکمیلی: — تشریحی: —

17. Factors such as cost, quality, time, and innovative products and services are termed

.....

- a. financial accounting
- b. key success factors
- c. marketing
- d. planning

18. The collection of cost data in some organized way through an accounting system is called

.....

- a. conversion costs
- b. capitalized costs
- c. cost accumulation
- d. cost allocation

19. Anything for which a separate measurement of costs is desired is called.

- a. cost object
- b. cost driver
- c. cost assignment
- d. cost allocation

20. Activities that customers perceive as adding value to the products or services they purchase is referred to as

- a. non-capitalized activities
- b. value-added activities
- c. indirect manufacturing activities
- d. work in progress activities



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کلاس: ۱۲۱۴۰۲۴

تعداد سؤالات: ۱۰ سؤالی

زمان آزمون (دقیقه): ۶۰

نشریه:

21. Goods particularly worked on but not yet fully completed are called

- a. finished goods inventory
- b. work-in-process inventory
- c. direct materials inventory
- d. value-added inventory

22. Units of output sold, selling prices, and levels of marketing costs are examples of

- a. revenue driver
- b. revenues
- c. net income
- d. cost-volume profit

23. In which system is the cost of a product or service obtained by using broad averages to assign costs to masses of similar units?

- a. Cost pool
- b. Normal costing
- c. Job-costing system
- d. Process-costing system

24. In which system are costs assigned to a district unit, batch, or lot of a product or service?

- a. Job-costing
- b. Actual costing
- c. Cost allocation base
- d. Budgeted costing



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۲۱۴۰۲۴

تعداد سؤالات: ۱۰

زمان آزمون (دقیقه): ۶۰

نوع سؤالات: تشریحی

نوع سؤالات: تشریحی

25. Material left over when making a main or joint product is called
- reworked units
 - normal spoilage
 - abnormal spoilage
 - scrap
26. What is an auditor employed by a company to audit for a company's board of directors and management called?
- Independent auditor
 - Internal auditor
 - Operation auditor
 - Dependent auditor
27. Pronouncements issued by the AICPA to interpret generally accepted auditing standards are
- generally accepted auditing standards
 - financial statements audit
 - statements on auditing standards
 - compliance audit
28. A misstatement in the financial statements, knowledge of which would affect a decision of a reasonable user of the statements is
- material statement
 - disclaimer of opinion
 - adverse opinion
 - qualified opinion



نام درس: زبان تخصصی (۲)

رشته تحصیلی: گرایش: حسابداری

کلاس: ۱۲۱۴۰۲۴

تعداد سوالات: ۱۰

زمان آزمون (دقیقه): ۶۰

نشریه:

29. What is an irregularity resulting in fraudulent financial reporting called?

- a. Management assertion
- b. Irregularity management fraud
- c. Management fraud
- d. Illegal act

30. What is an unintentional misstatement of the financial statements called?

- a. Error
- b. Illegal act
- c. Mistake
- d. Fraud



| وضعیت کلید | پاسخ صحیح | د | ج | ب | الف | شماره سوال |
|---------------|-----------|---|---|---|-----|------------|
| ۱ عادی | ب | | | | X | ۱ |
| ۲ عادی | الف | | | | X | ۲ |
| ۳ عادی | ج | | | | X | ۳ |
| ۴ عادی | ج | | | | X | ۴ |
| ۵ عادی | ج | | | | X | ۵ |
| ۶ عادی | الف | | | | X | ۶ |
| ۷ عادی | د | | | | X | ۷ |
| ۸ عادی | ب | | | | X | ۸ |
| ۹ عادی | د | | | | X | ۹ |
| ۱۰ عادی | الف | | | | X | ۱۰ |
| ۱۱ عادی | ب | | | | X | ۱۱ |
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| ۱۹ عادی | الف | | | | X | ۱۹ |
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| ۲۶ عادی | ب | | | | X | ۲۶ |
| ۲۷ عادی | ج | | | | X | ۲۷ |
| ۲۸ عادی | الف | | | | X | ۲۸ |
| ۲۹ عادی | ج | | | | X | ۲۹ |
| ۳۰ عادی | الف | | | | X | ۳۰ |

سری سوال: یک ۱

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

تعداد سوالات: تستی: ۳۰ تشریحی: ۰

عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته

رشته تحصیلی/کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸ - حسابداری ۱۲۱۴۱۳۴ - مدیریت ۱۲۱۸۹۳۳

1- Accounting information can be divided into two broad, according to the type of decision maker who uses it.

1. cities 2. towns 3. countries 4. categories

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

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

3-At the second level are the qualitative characteristics that make accounting information useful and the elements of financial statements (...., liabilities, and so on).

1. assets 2. papers 3. journals 4. magazines

4- Investment by owners in net assets.

1. falls 2. drops 3. decreases 4. increases

5-GAAP help increase the of financial statement users that the statements are representation ally faithful.

1. confident 2. confidence 3. confidential 4. confidentially

6-Investing activities generally involve

1. short-term assets 2. short-term losses
3. long-term assets 4. long-term losses

7-The primary purpose of the statement of cash flows is to provide information about cash receipts and cash of an entity during a period.

1. taxes 2. banks 3. payments 4. deliveries

8-The income statement helps users of the financial statements predict future in a number of different ways.

1. cash cars 2. cash flows 3. cash floats 4. cash floods

9-The method deducts from operating cash receipts the operating cash disbursements.

1. direct 2. rejected 3. variable 4. unacceptable

10-People are sometimes surprised to learn that there are two ways to the net income.

1. calculate 2. calculates 3. calculated 4. calculating

11-The accounting system is the principle and the most quantitative information system in almost every organization.

1. invalid 2. credible 3. careless 4. unorganized

سری سوال: یک ۱

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

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عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته

رشته تحصیلی/کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸ - حسابداری ۱۲۱۴۱۳۴ - مدیریت ۱۲۱۸۹۳۳

12-The mechanism by which products or services are delivered to the customer is called

1. communication 2. conversation 3. calculation 4. distribution

13-Management accounting exists to help managers make better

1. statements 2. errors 3. decisions 4. chains

14-Managers are increasingly sharing accounting information with external parties such as suppliers and customers. 'Parties' means

1. groups 2. houses 3. sizes 4. workers

15-Financial accounting, as mentioned, is constrained by

1. CVP 2. R&D 3. GAAS 4. GAAP

16-A changing in the level of the cost driver will cause a change in the level of the cost of a related cost object.

1. total 2. minimal 3. internal 4. external

17-All accounting systems accumulate costs, which are the costs incurred, as distinguished from budgeted or forecasted costs.

1. rare 2. actual 3. unreal 4. imaginary

18-Service-sector companies provide services or..... products to their customers.

1. seen 2. tangible 3. available 4. intangible

19-Capitalized costs are presumed to provide benefits to the company.

1. past 2. future 3. unreal 4. non-receivable

20-Fixed costs include both direct fixed costs and fixed costs of a chosen cost object.

1. right 2. direct 3. indirect 4. straight

21-The breakeven point is that quantity of output where total and total costs are equal.

1. losses 2. revenues 3. expenses 4. expenditure

22-Operating income is computed by subtracting from operating revenues.

1. used revenues 2. used benefits
3. operating costs 4. operating profits

سری سوال: یک ۱

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عنوان درس: زبان تخصصی، زبان تخصصی ۲، زبان تخصصی پیشرفته

رشته تحصیلی/کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - حسابداری ۱۲۱۴۱۰۸ - حسابداری ۱۲۱۴۱۳۴ - مدیریت ۱۲۱۸۹۳۳

23- is equal to revenues minus all costs of the output that vary with respect to the units of output.

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|------------------------|-------------------------|
| 1. Condensed line | 2. Converted margin |
| 3. Contribution margin | 4. Concentration margin |

24- The costing systems of many companies combine some elements of both job costing and costing.

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|---------|------------|------------|--------------|
| 1. pool | 2. process | 3. tracing | 4. budgeting |
|---------|------------|------------|--------------|

25- In brief, one the objectives of financial reporting is to provide information that is useful in investment and credit decisions. 'Financial reporting' means

- | | | | |
|-----------------|-----------------|-------------------|------------------|
| 1. نتایج سودمند | 2. هدفهای گزارش | 3. امور مالی شرکت | 4. گزارشگری مالی |
|-----------------|-----------------|-------------------|------------------|

26- The business and investment community uses this report to determine profitability, investment value, and credit worthiness. 'Profitability' means

- | | | | |
|-----------|------------|-------------|-----------------|
| 1. مشارکت | 2. سودآوری | 3. زیان دهی | 4. سرمایه گذاری |
|-----------|------------|-------------|-----------------|

27- According to FASB, the information provided in a statement of cash flows, if used with related disclosures and other financial statements, should help investors, creditors and others. 'Disclosure' means

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|-----------|---------|----------|---------|
| 1. ارتباط | 2. تحقق | 3. تطابق | 4. افشا |
|-----------|---------|----------|---------|

28- These principles restrict the set of revenue and cost measurement rules. 'Restrict' means

- | | | | |
|---------------|-----------------|-----------------|-----------------|
| 1. حذف می کند | 2. تغییر می دهد | 3. محدود می کند | 4. گسترش می دهد |
|---------------|-----------------|-----------------|-----------------|

29- Both accountants and managers should always remember that management control systems are not confined exclusively to technical matters. 'Exclusively' means

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|-----------|------------|-----------|-------------|
| 1. منحصرأ | 2. مختصراً | 3. مفصلاً | 4. متناوباً |
|-----------|------------|-----------|-------------|

30- Costs may be assigned to a department to facilitate decisions about departmental efficiency. 'Efficiency' means

- | | | | |
|-----------|----------|-----------|------------|
| 1. کارایی | 2. قانون | 3. اختیار | 4. حق مالی |
|-----------|----------|-----------|------------|