



پیام نوریها public channel

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√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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رایگان است و همیشه رایگان میماند



اطلاع از اخبار و دانلود جزوات و نمونه سوالات برای ورود به کانال تلگرامی پیام نوریها کلیک کنید

" كانال و خانواده تلگرامي پيام نوريها "

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 آموشی اختصاصی

√ انجام انتخاب واحد و حذف و اضافه

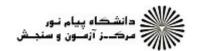
√ پاسخگویی به سوالات دانشجویان

√ 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



سری سوال: یک ۱	قیقه): نستی: ۱۲۰ نشریحی: ۰	زمان ازمون (د	داد سوالات: نستی : ۳۰ نشریحی: ۰
	ن مالی۲	صصی ۲،زبان تخصصی پیشرفته،متو	نــــوان درس: زبان تخصصی،زبان تخم
بت ۱۲۱۸۹۳۳ - ،مدیریت	۱۲۱۴۱۰/ - ،حسابرسی ۱۲۱۴۱۳۴ - ،مدیر	مسابداری ۱۲۱۴۰۲۴ - ،حسابدار ی ۸	شته تحصیلی/کد درس: حسابدار ی،ح
			مالی۱۲۱۸۹۹۸
	nment in which business of	· · · · · · · · · · · · · · · · · · ·	
1. never	^{2.} not only	^{3.} although	^{4.} and also
	uires an assessment of whe ". 'Requires' means	ther a decision or action	is "right or wrong, given
1. needs	^{2.} rejects	^{3.} avoids	^{4.} refuses
3-Accounting is a service entities to interested	ce activity. Its function is to I parties.	useful financial info	ormation about economic
1. delete	^{2.} ignore	3. prevent	^{4.} provide
4-Financial accounting such as investors and	information is primarily for creditors.	decision makers who a	rethe economic entity
1. in	^{2.} inside	^{3.} within	^{4.} outside
5-GAAP are extremely	important to the independ	ent	
1. editors	2. auditors	3. arrivals	^{4.} painters
	ies the same accounting tre		s, from period to period,
1. resistant	^{2.} consistent	3. impossible	4. inconsistent
7-The residual interest equity. 'Deducting' n	in the assets of an entity the	nat remains after <u>deduct</u>	ing its liabilities is called
1. adding	2. dividing	3. reducing	4. multiplying
8-The business and inv	estment community uses ir rthiness.	ncome statement to dete	ermine,investment
1. profitability	^{2.} profitable	^{3.} believable	^{4.} unbelievable
	income is at best a rough e ore <u>significance</u> than it dese	•	
1. importance	2. unimportance	^{3.} disability	^{4.} failure
10-In the single-step sta	tement, just two groupings	exist:and expense	es.
1. loans	^{2.} taxes	3. revenues	^{4.} credits



سری سوال: یک ۱	،): تستى: ١٢٠ تشريحى: ٠	زمان آزمون (دقيقا	داد سوالات: تستى: 30٪ تشريحى: 0
یت ۱۲۱۸۹۳۳ – ،مدیریت	_		نسوان درس: زبان تخصصی،زبان تخ شته تحصیلی/کد درس: حسابداری،- مالی۸۹۹۸
11-The statement of cas activities.	h flows classifies cash red	ceipts andby operating	g, investing, and financing
 uncashed receipts 		^{2.} cash payments	
3. invalid pays		4. illegal buys	
or producing goods, i	• .	currence of liabilities durin rying out other activities t d	
1. gains	2. losses	3. expenses	4. income tax
13-Financial accounting means	is <u>constrained</u> by genera	lly accepted accounting pri	nciples. 'Constrained'
1. limited	^{2.} grown up	^{3.} enlarged	4. increased
_	ment to describe the acti	ons managers undertake t	ocustomers while
 satisfy 	^{2.} refuse	^{3.} prevent	4. discourage
	ner by which individuals and (b)those produc	or groups (a) learn about a	and value the attributes of
1. _{sell}	^{2.} deliver	^{3.} distribute	^{4.} purchase
16-Management accoun	tants and controllers are	management in most o	organizations.
1. spin	2. still	^{3.} staff	4. stiff
17-The cost allocation is	the assigning ofcosts	to the chosen cost object.	
1. direct	^{2.} indirect	^{3.} unusual	4. impossible
18-The finished goods in	ventory are the goods w	hich have been fully comp	leted but not yet
1. finished	2. bought	^{3.} made	4. sold
19-Total costs equals va	riable costsfixed costs	5.	
1. plus	2. minus	^{3.} divided by	^{4.} multiplied by
20-Revenues are inflows the	s of assets received in exc	change for the products or	services provided to
1. providers	2. producers	3. customers	^{4.} manufacturers



سری سوال: یک ۱	(دقیقه): تستی: ۱۲۰ تشریحی: ۰	. زمان آزمون	داد سوالات: تستى : 30٪ تشريحى:
	متون مالی۲	، تخصصی ۲،زبان تخصصی پیشرفته،	نــــوان درس: زبان تخصصی،زبان
مدیریت ۱۲۱۸۹۳۳ – ،مدیریت	ی ۱۲۱۴۱۰۸ - ،حسابرسی ۱۲۱۴۱۳۴ - ،	ی،حسابداری ۱۲۱۴۰۲۴ - ،حسابدار و	شته تحصیلی/کد درس: حسابدار
		ודו	مالی۱۹۹۸
21- <u>CVP</u> analysis examines to changes occur in the out	he behavior of total reven	•	_
1. vase	^{2.} voice	^{3.} victory	^{4.} volume
22-Contribution margin is e the units of output. 'Var	•	I costs of the output that	vary with respect to
1. lose	2. miss	^{3.} help	^{4.} change
23-In the three-part classific manufacturing	cation, prime costs would	comprise direct material	s costs and direct
1. labor tax	2. tax costs	^{3.} labor costs	4. purchase tax
24-Conversion costs would.	direct manufacturing la	abor costs and indirect m	anufacturing costs.
1. comprise	^{2.} exchange	^{3.} reduce	^{4.} refuse
25-A single revenue driver a	and a single cost driver are	e used in this	
1. analyze	^{2.} analysis	^{3.} analytical	4. analytically
26-The <u>accounting profession</u> 'Accounting profession'	•	n set of standards and pro	ocedures called GAAP.
هنر حسابرسي 1.	حرفه حسابداري 2.	حسابدار هنرمند 3.	حسابدار حرفه اي 4.
27-That's not to say that in	come totals are <u>uniform</u> a	nd precise. 'Uniform' me	ans
دقیق .1	2. ي شكل	3. چند شک <i>ل</i>	4. يک شکل
28-This includes new produ 'Tangible and intangible		stment in both <u>tangible a</u>	nd intangible assets.
سود و زیان سالانه 1.		سودهاي خرد و کلان ^{.2}	
<u>ايي</u> هاي مشهود و نامشهود .3	دار	سرمايه گذاري موفق 4٠	
29-Cost tracing is the assign	ing of direct costs to the c	chosen cost object. 'Cost	tracing' means
رديايي هزينه .1	خلاصه هزينه 2.	هزينه مرتبط .3	هزينه مختصر 4.
30-The <u>net income</u> is opera- income taxes. 'Net income		ating revenues minus nor	noperating costs minus
ماليات بر درآمد 1.	سودناخالص 2٠	كل فروش 3.	سود خالص ^{4.}

ځانال و خانواده پیام نورېما مرجع دانلود نمونه سوالات و جزوات پیام نور ayamnoria

شماره سوال	پاسخ صحیح	وضعيت كليد	
1	3	عادی	
2	الف	عادی	
3	٥	عادی	
4	٥	عادی	
5	ب	عادي	
6	ب	عادی	
7	7	عادي	
8	الف	عادي	
9	الف	عادی	
10	7	عادي	
11	ب	عادی	
12	•	عادي	
13	الف	عادي	
14	الف	عادي	
15	٥	عادي	
16	•	عادي	
17	ب	عادى	
18	٥	عادى	
19	الف	عادي	
20	•	عادي	
21	٥	عادي	
22	٥	عادي	
23	•	عادى	
24	الف	عادی	
25	ب	عادى	
26	ب	عادی	
27	٥	عادى	
28	٤	عادى	
29	الف	عادى	
30	٥	عادي	



سری سوال: یک ۱	(دقیقه): تستی: ۹۰ تشریحی: ۰	زمان آزمون	تعداد سوالات: تستى: 30٪ تشريحى: .
	2متون مالی	تخصصی 2،زبان تخصصی پیشرفته،	عنـــوان درس: زبان تخصصي،زبان
مدیریت ۱۲۱۸۹۳۳ - ،مدیریت	ی ۱۲۱۴۱۰۸ - ،حسابرسی ۱۲۱۴۱۳۴ - ،		رشته تحصیلی/کد درس: حسابدار
		<u> </u>	مالی ۸۹۹۸
¹ -Management accounti economic entity. 'Prim	ng information is <u>prima</u> arily' means	rily for decision maker	s who are inside the
1. slowly	^{2.} illegally	^{3.} usually	^{4.} basically
² -One of the <u>objectives</u> of investment and credit	of financial reporting is decisions. 'Objectives' r	•	that is useful in
1. terms	^{2.} goals	^{3.} teams	^{4.} goods
•	ongenerally gability to generate fav	orable cash flows than	•
 accrual accounting 		^{2.} cash flow	
3. loss flow		^{4.} tax cost	
4-The accounting profess GAAP: Generally Acce	sion has adopted a com pted Accounting		and procedures called
1. Prices	^{2.} Practices	^{3.} Principles	^{4.} Preparations
⁵ -Ethical behavior typica of society.	Illy is viewed as acting i	n a manner that is	with the values
^{1.} varied	^{2.} excepted	^{3.} different	^{4.} consistent
6-Relevance anduseful for decision mal	•	qualities that make acc	counting information
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			
 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

= صفحه ۲ از 4 **=**



سری سوال: یک ۱	، (دقیقه): تستی: ۹۰ تشریحی: ۰	: • زمان آزمون	تعداد سوالات: تستى : 30٪ تشريحي
،مدیریت ۱۲۱۸۹۳۳ – ،مدیریت		ان تخصصی 2،زبان تخصصی پیشرفته، ار ی،حسابداری ۱۲۱۴۰۲۴ – ،حسابدار : ۱۲۱۸۹	
10-The income statement in a number of differen	•	icial statements	future cash flows
1. forget	^{2.} predict	^{3.} refuse	^{4.} remove
11-The expression 'single-s necessary to arrive at		tements is derived from	subtraction
^{1.} capital	^{2.} expenses	^{3.} net asset	^{4.} net income
	erested parties want to	is considered useful be know and can generall ource. 'Comprehend' m	y <u>comprehend</u> what
1. misunderstand	^{2.} understand	^{3.} reject	^{4.} forget
13-Some cash flows relating activities.	ng to investing or financ	cing activities are classifi	ied as
1. invalid	^{2.} closing	^{3.} operating	^{4.} dishonest
14-The subsection reporting Expenses'.	ng expenses of general	administration is called	'Administrative or
¹ . Mineral	^{2.} Minimal	^{3.} Overall	^{4.} General
15-The unusual and infreq	uent material gains and	losses are called '	items '.
1. usual	^{2.} ordinary	^{3.} impossible	^{4.} extraordinary
16-The subsection that list called ' expen	•	om the company's effort	s to make sales is
 selling 	^{2.} trade	^{3.} buying	^{4.} distribution
17-Financial accounting fo	cuses on repo	rting that is guided by G	AAP.
^{1.} false	^{2.} internal	^{3.} external	^{4.} unavailable
18-The coordination and a called	ssembly of resources to	produce a product or d	eliver a service is
1. production	^{2.} distribution	^{3.} research	^{4.} design
19-The generation of, and processes is called Rese	-	ideas related to new pro &D)." D" stands for	
1. Distribution	^{2.} Development	^{3.} Delivery	^{4.} Decrease



سری سوال : یک ۱	ستی:۹۰ تشریحی:۰	زمان آزمون (دقيقه) : تى	.داد سوالات: تستى: 30 تشريحى: 0
دیریت ۱۲۱۸۹۳۳ – ،مدیریت		صی 2،زبان تخصصی پیشرفته،متون مالی ² سابداری ۱۲۱۴۰۲۴ – ،حسابدار ی ۱۲۱۴۱۰۸	
			مالی ۱۲۱۸۹۹۸
_	•	nan activity that should foo lual' means	cus on how to help
1. person	^{2.} culture	^{3.} policy	^{4.} economy
·		tisfaction, such as cost, quermed 'key factor	• •
1. failure	^{2.} success	^{3.} deficiency	^{4.} emergency
22-Cost assignment enco	ompasses both cos	st tracing and cost allocation	on. 'Encompasses' means
1. includes	^{2.} excludes	^{3.} compares	^{4.} separates
23-The continuous cost rorganization to		of competitors create a new	er-ending need for
1. grow	^{2.} raise	^{3.} reduce	^{4.} increase
24-A(n) cost is	a cost that does n	ot change in total despite	changes in a cost driver.
1. fixed	^{2.} unfixed	3. decreasing	^{4.} changeable
25-A relevant range is th cost and driver is	_	t driver in which a specific	relationship between
1. illegal	^{2.} valid	^{3.} invalid	^{4.} unusual
26-The difference betwe variance ' means		ilts and the budgeted amo	unts is called <u>variance</u> . '
اتحاد 1.	انجماد ^{.2}	انحراف ^{3.}	انصراف 4.
27-Revenue driver is a fa	ctor that affects r	evenues. 'Revenue driver'	means
رونق بازار .1	درآمد آتي ^{.2}	کاهش درآمد ^{.3}	محرک درآمد ^{.4}
28-Noncapitalized costs incurred. 'Noncapital		xpenses of the accounting	period when they are
درآمدهاي غير منتظره .1		مام شده غير واقعي ^{.2}	بهاي تر
يا بهاي سرمايه اي شده ^{3.}	هزینه ها	ي سرمايه اي نشده ^{.4}	هزینه ها یا بها:



سرى سوال: يك ١

زمان آزمون (دقیقه): تستی: ۹۰ تشریحی: ۰

تعداد سوالات: تستى: ٣٠ تشريحي: ٠

2عنسوان درس: زبان تخصصی،زبان تخصصی 2،زبان تخصصی پیشرفته،متون مالی

رشته تحصیلی / کد درس: حسابداری، حسابداری ۱۲۱۴۰۲۴ - ،حسابداری ۱۲۱۴۱۰۸ - ،حسابرسی ۱۲۱۴۱۳۴ - ،مدیریت ۱۲۱۸۹۳۳ - ،مدیریت مالی،۱۲۱۸۹۳۸ میریت

- - قیمت مجدد .1
- طراحی دوباره 2.
- ارزبایی مجدد 3.
- ^{4.} یهل انگاری بعدی ^{4.}
- 30-Cost accumulation is the collection of cost data in some organized way through an accounting system.'Cost accumulation' means..
 - گردآوری و انباشت هزینه ها .1

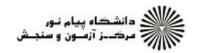
گردآوری وبرداخت هزینه ها 2.

آود و زبان هزينه ها ³.

هزينه هاي معمولي .4

خانان و خانواده پیام نورېما مرجع دانلود نمونه سوالات و جزوات پیام نور ayamnoria

شماره	پاسخ صحیح	وضعيت كليد	
سوال	ريعت رسپ	ر حین حین	
1		.4	
1	<u> </u>	عادی	
2	ب	عادی	
3	الف	عادی	
4	7	عادی	
5	3	عادى	
6	ب	عادى	
7	7	عادي	
8	الف	عادي	
9	₹	عادي	
10	ب	عادي	
11	3	عادي	
12	ب	عادي	
13	7	عادي	
14	٥	عادي	
15	٥	عادي	
16	الف	عادي	
17	7	عادي	
18	الف	عادي	
19	ب	عادي	
20	الف	عادي	
21	ب	عادي	
22	الف	عادي	
23	₹	عادي	
24	الف	عادي	
25	ب	عادی	
26	<u> </u>	عادی	
27	3	عادي	
28	3	عادی	
29		عادی	
٣.	<u>و</u> الف	عادی	



سری سوال: یک ۱	قه): تستى: ٩٠ تشريحى: ٠	زمان آزمون (دقی	عداد سوالات: تستى : 30 تشريحي : 0
11	۱۲۱۴ - ،حسابرسی ۱۲۱۴۱۳۴ - ،مدیریت۲۱۸۹۳۳		عنــــوان درس: زبان تخصصی،زبان تخص رشته تحصیلی/کد درس: حسابدار ی،حس
1-Accounting pr	ovides a service through measur	ement of and communic	ation about activities.
1. social	^{2.} religious	3. economic	^{4.} educational
2-Accounting <u>ok</u> means	<u>pjectives</u> and practices are not th	e same today as they we	re in the past. 'Objectives'
1. goals	2. works	^{3.} objects	^{4.} adjectives
	g profession has adopted a como unting principles.	mon set of standards and	d called generally
1. limits	^{2.} injuries	3. damages	^{4.} procedures
4-GAPP are <u>extr</u>	emely important to independent	auditors. 'Extremely' n	neans
1. only	2. lowly	3. highly	^{4.} evenly
	n equity from peripheral or incid ffecting the entity is called	ental transactions of an e	entity and from all other
1. gains	2. assets	3. losses	^{4.} expenses
6-That's not to s "uniform" me	ay that income totals are <u>uni</u> forr ans	n and precise. The prefix	'uni-' in the word
1. many	2. two	^{3.} no	^{4.} one
7-The transaction 'Requires' me	on approach to income measuren	nent <u>requires</u> the use of I	revenue, expense, loss, etc.
1. stops	2. needs	^{3.} rejects	^{4.} prevents
8-In the single-s	tep statement, just two groups e	xist: revenues and	
1. interests	2. expenses	3. profits	^{4.} sales
	in equity from peripheral or incic penses or distributions to owner		entity except those that
1. tax	2. gain	3. loss	^{4.} profit
10-In the account	ting system, 'equipment ' is cons	idered	
 tangible 	2. intangible	^{3.} invisible	^{4.} impossible
	accounting measures and report nat assist managers in fulfilling the		·
1. large	2. small	^{3.} great	^{4.} kind



سری سوال: یک ۱	ی: ۹۰ تشریحی: ۰	زمان آزمون (دقيقه) : تست	ىداد سوالات: تستى : ٣٠٪ تشريحى: ٠
		ی 2 ،زبان تخصصی پیشرفته	عنــــوان درس: زبان تخصصی،زبان تخصص
	حسابرسی ۱۲۱۴۱۳۴ - ،مدیریت۱۲۱۸۹۳۳	اری ۱۲۱۴۰۲۴ - ،حسابدار ی ۱۲۱۴۱۰۸ - ،	ِ شته تحصیلی/کد در س: حسابدار ی،حسابد
12-Managers are customers.	e increasingly sharing accour	nting information with p	arties such as suppliers and
1. inner	^{2.} internal	^{3.} interior	4. external
13-The support	activities that are provided t	o the customers are called c	ustomer
1. service	^{2.} design	^{3.} market	^{4.} knowledge
14-A central tasl	c of managers is cost manage	ement. ' Task ' means	
1 . duty	^{2.} study	3. control	4. limitation
15- This report <u>ir</u>	dicates that 760 pages of ad	vertising were sold in Marcl	n. ' Indicates ' means
1. doesn't sh	ow 2. disappears	3. shows	^{4.} hides
	, .		the attributes of products or ing. 'Purchase' means
1. break	2. buy	3. rent	4. repair
17-This chapter	explains several widely recog	gnized cost concepts and <u>ter</u>	ms. 'Terms ' means
1. days	^{2.} years	3. words	4. weeks
18-The costs tha	t 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 t	hat affects total costs.
1. determine	e 2. determines	3. determined	4. determinant
20-Tracing these	costs <u>allows</u> managers to se	e how these costs behave.	Allows ' means
1. stops	2. lets	3. denies	4. refuses
21-In the three-I	part classification, prime cost	ts would comprise direct ma	terials costs and direct
1. labor	2. things	3. products	4. commodities
22-Anything for	which a separate measurem	ent of costs is desired, is cal	led
1. cost drive	r ^{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

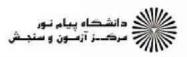


سرى سوال: يک ۱	۹ تشریحی: ۰	زمان آزمون (دقیقه) : تستی : .	تعداد سوالات: تستى : 30٪ تشريحى : 0
		خصصى پيشرفته	عنوان درس: زبان تخصصی،زبان تخصصی 2،زبان ت
	برسی ۱۲۱۴۱۳۴ - ،مدیریت۱۲۱۸۹۳۳	۱۲۱ - ،حسابدار ی ۱۲۱۴۱۰۸ - ،حسا	رشته تحصیلی/کد درس: حسابداری، حسابداری ۴۰۲۴
24-' Operating i		from operations minus	total from operations (excluding
1. profits	^{2.} benefits	3. costs	4. sales
25-Net income i	is operating income plus r	non-operating revenues	total costs from operations.
1. plus	2. minus	^{3.} divided	d 4. multiplied
•	n equity of an entity durii es is called <u>comprehensiv</u>	• .	tions and other events from non- ive income ' means
1. سود جامع	درک کا _{مل} 2.	ں اساسی ۔3	درآمد ناكافي 4.
27-The unusual items ' mear		ins and losses are called	extraordinary items. 'Extraordinary
اقلام عادی .1	ارد متناسب 2.	، ضرر دار	اقلام غیرعادی 4۰ موارد
	als, predicting results, and lanning 'means	I then deciding how to a	ttain the desired goals is called
1. برنامه ریزی	پیش بینی ۔2	توضيح .3	توزيع 4.
29-The goods fu inventory'n	• •	sold are called finished	goods inventory. 'Finished goods
وجودی انبا _ر .1	٥	دانی کالا .2	انبار گر
ساخته شده .3	موجودی کالای	عته نشده .4	کالاهای ساخ
-	of output where total reoint 'means	venues and total costs a	re equal is called <u>breakeven point</u> . '
طه سرازیری .1	قطه سربسر 2. نق	سربالایی 3.	شکستگی درآمد ^{.4} نقطه ،

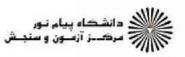
ځانال و خانواده پیام نورېما مرجع دانلود نمونه سوالات و جزوات پیام نور ayamnoria

1	ج
2	الف
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4	ح
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17	ح
18	ب
19	7
20	ب
21	الف
22	7
23	الف
24	ج
25	ب
26	الف
27	7
28	الف
29	ج
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: صفحه 1 از 3 =

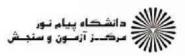


سری سوال : یک ۱	قیقه):تستی:۷۰ تشریحی:۰	زمان آزمون (د	اد سوالات: تستى: 30٪ تشريحى: 0	
			ـــوان درس : زبان تخصصی 2	
	1716	سابداری ۱۲۱۴۰۲۴ - ،حسابدار ی۱۰۸	نته تحصیلی/کد درس : حسابدار ی،حہ	
1-Assets are most com	monly received as investme	ents by		•
1. owners	2. auditors	3. workers	4. accountants	
2-Which of the followi	ng choices uses manageme	nt accounting information	on?	
1. buyer	2. manager	3. investor	4. creditor	
	or any given year are more d with prior reports of the s		red with reports from	
1. worthless	2. useless	3. valueless	4. useful	
4-Preparation and diss responsibility of the	emination of the financial s	statements of a business	entity are the	
1. auditor	2. employee	3. governance	4. management	
	sort are sometimes referred	d to as the economic con	sequences of accounting	
^{1.} tape	2. kind	3. tax	4. tip	
6-Which of the followi	ng choices decreases net as	sets?		
1. profit	2. income	3. expense	4. revenue	
	payment of debt would ge nount borrowed and theref		sh outflow related to the	
1. tax	2. investing	3. operating	4. financing	
8-Which of the followi	ng choices is <u>expense</u> ?			
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 statemen	nt	
3. statement of cash	n flows	4. statement of ow	ner's equity	
	s or revenue section', which elation information is to arr			
1. capital	2. other expenses	3. selling expenses	4. sales revenue	
11-The difference betweence activities is the	een the amount of cash rec	eipts and cash disbursen	nents from operating	
1. capital	2. net loss	3. net income	4. net cash flow	



سری سوال : یک ۱	ون (دقیقه): تستی: ۷۰٪ تشریحی: ۰	ی: ۰ زمان آزم	داد سوالات: تستى: 30٪ تشريح ي
		12	ـــوان درس : زبان تخصصی 2
	ی۱۲۱۴۱۰۸	ار ی،حسابداری ۱۲۱۴۰۲۴ – ،حسابدار	ئته تحصیلی/کد درس: حسابدا
12-The method adds back noncash revenues and gai		h expenses and losses and	d subtracts the
1. single	2. direct	3. indirect	4. multiple
13-Cost accounting provides	information for both a	accounting and financial a	ccounting.
1. manage	2. manages	3. to manage	4. management
14- Factors that directly affect	ct customer is called	'key success factors'.	
1. laziness	2. weakness	3. satisfaction	4. dissatisfaction
15-In the value chain, distrib	ution is the mechanism by	which products or servic	es are delivered to
1. customers	2. auditors	3. managers	4. accountants
16-Which of the following co in an economically feasible	in a sur and a fill from a succession and a property of the same of the	bject but cannot be trace	d to that cost object
1. direct	2. indirect	3. straight	4. following
17-Customers are to the	success of an organizatio	n.	
1. pivotal	2. unusual	3. unnecessary	4. unimportant
18- Those activities that cust purchase is called value-a	omers perceive as adding dded activities. 'Purchase		services they
1. deliver	2. send	3. buy	4. sell
19-A change in the level of the object.	ne cost driver will cause	in the level of total cos	t of a related cost
1. a peak	2. a change	3. no change	4. no variation
20-Tracing these costs allows	managers to see how the	ese costs behave. 'Allows'	means
1. lets	2. stops	3. avoids	4. prevents
21-In the breakeven point, th	ne operating is zero.		
1. cost	2. asset	3. income	4. revenue
22-The costs to acquire comp	outer equipment and mot	or vehicles are considered	d as costs.
1. wasted	2. capitalized	3. damaged	4. non-capitalized
23-In the two-part classificat	ion, conversion costs wou	ıld be only the manufa	cturing costs.
1. capitalized	2. variable	3. indirect	4. direct

کارشناسی



سری سوال : یک ۱	تشریحی: ۰	مان آزمون (دقیقه) : تستی : ۷۰	ى: •	نداد سوالات: تستى: 30٪ تشريح
			2	نـــوان درس : زبان تخصصی ^ی
		مسابدار ی۱۲۱۴۱۰۸	ار ی،حسابداری ۱۲۱۴۰۲۴	شته تحصیلی/کد درس: حسابد
24-There are three methods of method, the contribution			The same of the sa	ıde the equation
1. CVP		2. br	reakeven	
3. net income		4. op	perating income	
25-The sequence of business organization is called	functions	in which utility is add	led to the products o	or services of an
1. budget		2. v a	alue chain	
3. marketing		4. fi	inancial statement	
26- <u>Understandability</u> is an im	portant ir	ngredient of useful in	formation. "Underst	andability" means
مفيدبودن 1.	له کاری ^{.2}	محافظ	قابلیت فہ	بهای تمام شده 4۰
27-The internal <u>environment</u> components. "Environment			hain as well as the c	oordination of its
کارخانه .1	محصول ^{2.}	3.	گزارنا	4. محيط
28-Is Iran Khodro's managem	ent contro	ol system better than	Saipa's? "Managem	ent control" means
بودجه بندی ۱۰	کنترلی ^{2.}	ت .3	كنترل مديريه	بررسی بودجه 4.
29-In contrast, merchandising customers. "Tangible" mea	O AMERICA NAME	ufacturing-sector con	npanies provide <u>tan</u> g	gible products to their
1. مشهود	نامشهود ^{.2}	ى .3	اختراء	غيرمستقيم 4.
30-Give an example of how a 'Variable costs' means		can increase <u>variable</u>	costs while decreas	ing fixed costs.
هزینه های متغیر 1۰	عای ثابت . ²	ود ^{.3} هزينه ه	در آمد مشهو	ماليات نامشهود 4.

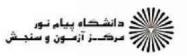


98-3

وضعيت كليد	پاسخ صحیح	شمارة سوال
عادي	الف	1
عادي	ب	2
عادي	د	3
عادي	د	4
عادي	ب	5
عادي	5	6
عادي	د	7
عادي	ب	8
عادي	ب	9
عادي		10
عادي		11
عادي	5	12
عادي	3	13
عادي	5	14
عادي	الف	15
عادي	V	16
عادي	الف	17
عادي	5	18
عادي	ب	19
عادي	الف	20
عادي	5	21
عادي	ب	22
عادي	5	23
عادي	پ	24
عادي	ب	25
عادي	5	26
عادي	د	27
عادي	5	28
عادي	الف	29
عادي	الف	30

= صفحه ۱ از 3 =

كارشناسي



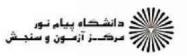
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سری سوال : یک ۱	قیقه): تستی: ۷۰ تشریحی: ۰	زمان آزمون (د	عداد سوالات: تستى: ٣٠٪ تشريحى: .
			عن ـــوان درس : زبان تخصصي 2
	1716	عسابداری ۱۲۱۴۰۲۴ – ،حسابدار ی۱۰۸	ِشته تحصیلی/کد درس : حسابدار ی، ح
1-Accounting provides a se	ervice throughof a	nd communication about	economic activities.
1. measured	2. to measure	3. measureable	4. measurement
2-Financial accounting info entity, such as, cr	8		e outside the economic
1. investors		2. entity managing dir	ector
3. managers of entity		4. directors of entity	
3-A potential lender can o decision.	ften demand additional	financial information be	fore making a
1. living	2. lending	3. leaving	4. borrowing
4 enables users to i	identify the real similari	ties and differences in ec	onomic phenomena.
1. Confusion	2. Consideration	3. Comparability	4. Consumption
5-Decreases in net assets of services, or incurring liab		e resulting from transferr to owners are called "	[Head with New York - Head William 2010] - 10 Head William Head Willi
1. revenues	2. liabilities	3. investment	4. distributions
6-Increases in equity or ne all other entity during a		l or incidental transaction	ns of an entity and from
1. gains	2. losses	3. expenses	4. liabilities
7-Revenues take many for	ms, such as sales, fees,	interest, , and rents.	
1. expenditure	2. net loss	3. dividends	4. gross loss
8-In the income star	tement, just two groupi	ng exist: revenues and ex	penses.
1. triple-step	2. single-step	3. double-step	4. multiple-step
9-The statement of cash financing activities.	classifies cash receipt	ts and cash payments by	operating, investing, and
1. fails	2. flaws	3. flows	4. failures
10 activities involve creditors and repaying t		rs' equity items and included and (b) obtaining capital	
1. Advising	2. Investing	3. Operating	4. Financing
11-The indirect method affect cash.	net income for items t	that affected reported ne	t income but did not
1. adjusts	2. removes	3. increases	4. refuses

= نیمسال دوم ۹۸-۱۳۹۷ =

= صفحه 2 از 3 =

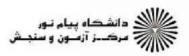
كارشناسي



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سری سوال : یک ۱	ن (دقیقه): تستی: ۷۰ تشریحی: ۰	.: ۰ زمان آزمور	نعداد سوالات: تستى: 30٪ تشريحي
			عنــــوان درس : زبان تخصصی 2
	17141-2	ر ی،حسابداری ۱۲۱۴۰۲۴ – ،حسابدار ی	ر شته تحصیلی/کد درس: حسابدا
12-Do not assume that man	nagement accounting focu	ses <u>exclusively</u> on internal	parties. 'Exclusively '
1. only	2. usually	3. slowly	4. quickly
13-Factors that directly affective termedfactors.	ect customer satisfaction, s	such as cost, quality, time,	and services are
1. key fail	2. insignificant	3. key success	4. nonsuccess
14-Management accounting information that assist n	g measures and reports fin managers in <u>fulfilling</u> the go		
1. doing	2. feeling	3. filling	4. stopping
15-The performance evalua	ition feedback on the	e actual results.	
1. prevents	2. provides	3. pretends	4. prohibits
16-The costs of a cost o be traced to it in an eco	bject are costs that are rel nomically feasible (cost-ef		object and that can
1. unpaid	2. direct	3. tracing	4. indirect
17-Variable costs and existing management ac		quently recognized cost be	ehavior patterns in
1. fixed	2. unfixed	3. supposed	4. changeable
18-A change in the level of cost object.	the cost driver will cause .	in the level of the tot	al cost of a related
1. a fall	2. a raise	3. a change	4. no change
19-The costs that are presu	med to provide future ber	nefits to the company are .	costs.
1. missed	2. removed	3. conversion	4. capitalized
20-Revenues are inflows of	assets in exchange f	for products or services pro	ovided to customers.
1. lost	2. given	3. missed	4. received
21-We should keep in mind Restrictions ' means		considerably simplify real	world problems. '
1. profits	2. benefits	3. limitations	4. advantages
22-The breakdown point is is, where the operating i	Company of the collision of the collisio	nere total revenues and to	tal costs are , that
1. equal	2. unequal	3. various	4. different

= نیمسال دوم ۹۸-۱۳۹۷ =



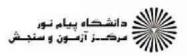
سری سوال : یک ۱	قیقه): تستی : ۷۰٪ تشریحی: ۰	زم ان آزمون (د	عداد سوالات: تستى: ٣٠٪ تشريحى: ٠
			منسوان درس: زبان تخصصي 2
	1716	حسابداری ۱۲۱۴۰۲۴ - ،حسابدار ی۱۰۸	ِشته تحصیلی/کد درس : حسابدار ی،
23-Managers often <u>selec</u> means	the method they find eas	siest to use in their specific	situation. 'Select'
1. reject	2. choose	3. ignore	4. remove
24-A grouping of individu	ual cost items is called		4.63
1. case port	2. case pool	3. cost port	4. cost pool
	emination of the financial s management. 'Responsibil		ntity are the
1. محدودیت	مسئوليت 2.	خطرات 3.	منافع 4
	e summarized in a schedule re summarized' means		ual to the cash basis
حذف می شوند ۔1	تكرار مى شوند ^{.2}	خلاصه می شوند 3.	گسترش می یابند ⁴ ۰
27-Economists have ofte	n criticized accountants fo	r their definition of incom	<u>e</u> . "income" means
تولید 1.	توزيع 2.	هزينه ^{3.}	4. در آمد
28-Variations in the leve	l of the cost driver are with	hin a <u>relevant</u> range. 'Rele	vant' means
1. _{مخالف}	2. مربوط	3، متقابل	استهلاک ⁴ ۰
29-We focus on the spec	ial case of CVP <u>relationship</u>	os for two major reasons.	Relationships' means
مزایا 1.	الزامات 2.	مقررات ^{.3}	روابط . ⁴
30- <u>Costing system</u> overv	iew diagrams present thes	e concepts in a systematic	way. 'Costing system'
تخصيص هزينه 1.	هزينه يابي واقعي 2٠	سیستم هزینه یابی 3۰	سیستم بودجه بندی 4۰



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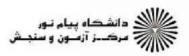
وضعيت كليد	پاسخ صحیح	شمارة <mark>س</mark> وال
عادي	٥	1
عادي	الف	2
عادي	ب	3
عادي	5	4
عادي	۷	5
عادي	الف	6
عادي	5	7
عادي	ب	8
عادي	3	9
عادي	د	10
عادي	الف	11
عادي	الف	12
عادي	5	13
عادي	الف	14
عادي	Ý	15
عادي	, V	16
عادي	الف	17
عادي	5	18
عادي	3	19
عادي	د	20
عادي	5	21
عادي	الف	22
عادي	ب	23
عادي	د	24
عادي	ب	25
عادي	3	26
عادي	د	27
عادي	ٻ	28
عادي	د	29
عادي	5	30

= صفحه ۱ از 3 =

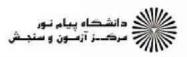


سری سوال : یک ۱	ن (دقیقه): تستی: ۷۰٪ تشریحی: ۰	: ۰ زمان آزمو	عداد سوالات: تستى : 30٪ تشريحي
			عنــــوان درس : زبان تخصصی 2
	۱۲۱۴۱۰۸	ری،حسابداری ۱۲۱۴۰۲۴ – ،حسابدار ی	ِشته تحصیلی/کد درس : حسابدار
1- Accounting theory has o	developed tochangin	g demands and influences	i.e
1. deny	2. meet	3. refuse	4. reject
	ces in which particular acco		ices have been viewed
1. many	2. a few	3. a little	4. nothing
3-AFAC No1, "Objectives of accounting.	of financial reporting by bu	siness enterprises", prese	nts the goals and
1. pursuits	2. purchases	3. purposes	4. proposals
4information help	os users confirm or correct	prior expectations.	
1. Relevant	2. Irregular	3. Inappropriate	4. Unacceptable
	ome is at best a rough esting significance than it deserves		
1. inappropriate	2. importance	3. insignificance	4. unimportance
6-If financial information i	s, the public will lose	confidence and no longer	use this information.
		0	A care a
1. regular	2. suitable	3. correct	4. biased
7-Which of the following o	choices decreases the net a		
1. gains	6A 7	2. revenue	
3. investment by owners		 distributions to owners 	
8-Revenues take many for	rms, such asand rents.		
1. fees	2. losses	3. capitals	4. expenditures
9-What kind of income sta non-operating transaction	atement is used to recognizons?	e a separation of operatir	ng transactions from
1. Single-step	2. direct method	3. multiple-step	4. indirect method
10-Each of the purposes sta 'Require' means	ated here may <u>require</u> a dif	ferent presentation or rep	porting method.
1. hide	2. need	3. miss	4. escape
11-Obtaining capital from o	owners and providing themactivities of cash flows.	with a return on, and a re	eturn of, their
1. taxing	2. investing	3. financing	4. operating

ا صفحه 2 از 3 =



سری سوال : یک ۱	ن (دقیقه): تستی: ۷۰ تشریحی: ۰	: ۰ زمان آزمو	عداد سوالات: تستى: 30٪ تشريحي
			منسوان درس: زبان تخصصی 2
	۱۲۱۴۱۰۸	ِی،حسابداری ۱۲۱۴۰۲۴ - ،حسابدار و	ِشته تحصیلی/کد درس : حسابدار
12-The income statement mo	ethod, which reports cash o called themethod.		sements from
1. direct	2. indirect	3. curved	4. biased
13-The function of accounting interested parties.	ng is touseful financia	l information about econ	omic entities to
1. delete	2. refuse	3. prevent	4. provide
14-The list of the revenues e operating transactions is	arned or gains incurred, g called 'revenues and		penses, from non-
1. nor	2. other	3. either	4. neither
15-One of the purposes of a	ccounting system isove	erall strategies and long-ra	ange plans.
1. refusing	2. deleting	3. rejecting	4. formulating
16-The term variance refers	to thebetween the	actual results and the bu	dgeted amounts.
1. likeness	2. similarity	3. difference	4. sameness
17-Management accountant	s and controllers are staff	fin most organizati	ons.
1. management	2. accounting	3. investing	4. auditing
18-Financial accounting focu principles.	ises on external reporting	that is guided by general	ly accepted
1. auditing	2. investing	3. managing	4. accounting
19-Cost tracing is the assigni	ng ofcosts to the ch	osen cost object.	
1. capitalized	2. indirect	3. direct	4. fixed
20-A change in the level of the control of the cont	he cost driver will cause a	change in the level of the	e total costs of a
1. unreal	2. related	3. imaginary	4. irrelevant
21-Some cost drivers are fina variables.	ancial measures found in	accounting systems, whil	eare no financial
1. another	2. neither	3. others	4. other
22-Changes in a particular co	ost driver do not automat	ically leadchanges in o	verall costs.
1. to	2. of	3. for	4. from
23-The manufacturing costs costs, and manufac	ng-military sa masan ang - at <u>-</u> ar m-anasan n	ude direct materials, othe	r direct manufacturing
1. fixed	2. indirect	3. variable	4. capitalized



سر ی سوال : یک ۱	ن (دقیقه): تستی: ۷۰ تشریحی: ۰	٠٠ زمان آزمو	داد سوالات: تستى: 30٪ تشريحى
			ـــوان درس: زبان تخصصي 2
	17171-4	ی،حسابداری ۱۲۱۴۰۲۴ - ،حسابدار ی	مته تحصیلی/کد درس : حسابدار
24-When operating income is	s 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 he number of different ways.	and the contract of the contra	statements <u>predict</u> future	e cash flows in a
1. never say	2. stop saying	3. to say after	4. to say before
26-Performance measurement planned results. 'Actual results.'		ple includes comparisons	of <u>actual results</u> with
اهداف خيالي 1.		نتايج واقعى 2.	
واقعيت اهداف		نتایج برنامه ریزی شده 4.)
27-They will help us demonst purposes' means	trate the <u>multiple purpos</u>	es of cost accounting syst	tems. 'Multiple
اهداف چندگانه .1	پیشنهاد خوب 2.	بدون اهداف 3۰	^{4.} چند مورد
28-Otherwise, they may be m	nisled into making unwise	e <u>decisions</u> . 'Decisions' mo	eans
1. _{صور تها}	2. لذت ها	3. تصمیمات	بدهی ها ^{.4}
29-Service-sector companies means	provide their customers	with services or intangible	e <u>products</u> . 'Products'
خ _{دمات} .1	مشتریان 2.	نامشهودات .3	محصولات 4.
30-They apply equally to job costing' means	costing in the service, me	2	uring sectors. 'Job
هزینه یابی سفارش کار 1۰		هزینه یابی مرحله ای ^{2.}	
هزینه های عادی ^{3.}		جذب هزینه ها ^{.4}	



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وضعيت كليد	پاسخ صحیح	شمارة سوال
عادي	ب	1
عادي	الف	2
عادي	5	3
عادي	الف	4
عادي	ب	5
عادي	7	6
عادي	د	7
عادي	الف	8
عادي	3	9
عادي	14	10
عادي	3	11
عادي	الف	12
عادي	_ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	13
عادي	7 3	14
عادي	1	15
عادي	5	16
عادي	الف	17
عادي	۵ ،	18
عادي	5	19
عادي	ب	20
عادي	5	21
عادي	الف	22
عادي	ب	23
عادي	د	24
عادي	د	25
عادي	ب	26
عادي	الف	27
عادي	3	28
عادي	د	29
عادي	الف	30



سری سوال : یک ۱	ن (دقیقه): تستی : ۷۰ تشریحی : ۰	: ٠ زمان آزمور	عداد سوالات: تستى: 30٪ تشريحى
			نـــــوان درس : زبان تخصصی 2
		ری ۱۲۱۴۰۲۴ - ،حسابدار ی ۱۲۱۴۱۰۸	شته تحصیلی/کد درس : حسابدار
1-Financial information	on is primarily for decision	n makers who are outside	the economic entity.
1. accounting	2. painting	3. drawing	4. reporting
2 consists of the financi business entity must use	ial accounting and reportion in preparing external fina		procedures that a
1. R&D	2. GAAS	3. GAAP	4. tax returns
3-A(n) is a formal tabu records maintained by a		and dollar amounts derive	d from accounting
1. information		2. biography	
3. external users		4. financial statement	
4-Which of the following o owners' investments and		e and all other changes in	equity exclusive of
1. comprehensive incom	ne	2. distribution to owner	rs
3. revenues		4. losses	
5-Predictive value, feedba	ck value, and timeliness a	re the three components o	of
1. loss	2. profit	3. relevance	4. independence
6-The probable future sacr entity to transfer assets called	rifices of economic benefit to other entities in the fut		
1. assets	2. losses	3. equity	4. liabilities
7-The income statement is	often called statement of	t	
1. income	2. expense	3. gain	4. loss
8-The expression "single-sincome.	tep" is derivedthe sing	gle subtraction necessary t	o arrive at net
1. at	^{2.} of	3. to	4. from
9-The primary purpose of treceipts and cash payme		provide information abou	ut an entity's cash
1. balance sheet	2. investment	3. cash flows	4. loss
10-Acquiring and disposing flows areactivities.	of investments and produ	ctive long-lived assets in c	lassification of cash
1. auditing	2. investing	3. financing	4. operating

= صفحه ۲ از ۳ **=**



سری سوال : یک ۱	ن (دقیقه): تستی: ۷۰ تشریحی: ۰	ي: ٠ زمان آزمو	تعداد سوالات: تستى: ٣٠٪ تشريحي
			عنـــوان درس : زبان تخصصی 2
		ری ۱۲۱۴۰۲۴حسابدار ی ۱۲۱۴۱۰۸	رشته تحصیلی/کد درس : حسابدا
11-Payments of interest to le	enders are classified as	activities in the stateme	ents of cash flows.
1. operating	2. financing	3. investing	4. auditing
12-Extraordinary Items are	and infrequent materi	ial gains and losses.	5. CX
1. usual	2. unusual	3. frequent	4. ordinary
13-Inflows or other enhancer period from delivering or major operations is called	producing goods, renderi		The state of the s
 current liabilities 		2. expenses	
3. revenues		4. losses	
14-Managers are increasingly	y sharing accounting infor	mation with parties	s such as suppliers.
1. input	2. exclusive	3. internal	4. external
15-Feedback involves manag ways to future perform		rmance and systematically	y exploring alternative
1. reject	2. delete	3. remove	4. improve
16-Factors that directly affect products and services are	The second secon		and innovative
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



سری سوال : یک ۱	ن (دقیقه): تستی: ۷۰ تشریحی: ۰	: . زمان آزمو	داد سوالات: تستى: ٣٠٪ تشريحي
			ــــوان درس: زبان تخصصی 2
		ی ۱۲۱۴۰۲۴ - ،حسابدار ی۱۲۱۴۱۰۸	شته تحصیلی/کد درس : حسابدار
22-Complete the following eq			
Net income = – Income	e taxes	♠ 487	
1. operating income		2. breakeven point	
3. fixed costs		4. total costs	6. C.M.
23-In which of the following s service?	ystems, costs are assigne	ed to a distinct unit, batc	h, or lot of a product o
1. audit costing		2. normal system	
3. accounting costing		4. job-costing system	
24-Which of the following cho	pices is the sum of the co	sts assigned to a product	for a specific purpose
1. fixed cost	2. cost allocation	3. product cost	4. conversion cost
25is total revenues from	operations minus total c	osts from operations.	
1. Net income		2. Interest cost	
3. Income taxes		4. Operating income	
26- <u>Reliability</u> is a necessity for the factual content of the i			xpertise to evaluate
	ر زیان دهی	قابلیت اتکا ^{.3}	قابليت انصراف 4.
27-Determine net cash flows	from investing and finan	cing activities. "Net" mea	ins
1. کل	^{2.} خالص	3. متعدد	^{4.} متوازن
28-The <u>breakeven point</u> is fre	quently one point of inte	erest in this analysis. "Bre	eakeven point" means
	عمليات قطعى ^{.2}	نکته فروش ^{3.}	قطع فروش 4.
29-A cost allocation base can	be financial or non-finan	cial. "Cost allocation" me	eans
هزينه انحرافي 1.	تخصيص هزينه 2.	موضوع هزينه .3	هزينه متغير 4.
30-General profit planning in many cost drivers. "Cost de		e that there are many re	venue drivers and
	هزینه های متغیر ^{2.}	انتساب هزینه ها ^{3.}	محرکهای هزینه ^{4.}

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



سری سوال : یک ۱	(دقیقه): تستی: ۷۰٪ تشریحی: ۰	زمان آزمون	نعداد سوالات: تستى : ٣٠ تشريحي : ٠	
			عنــــوان درس : زبان تخصصی 2	
		۱۲۱۴۰ - ،حسابدار ی۱۲۱۴۱۰۸	رشته تحصیلی/کد درس : حسابداری ۲۴	
1-Who is responsible for pentity?	preparation and dissemina	ation of the financial st	atements of a business	
1. auditor	2. secretary	3. bookkeeper	4. management	
2-GAAP help increase the	confidence ofstaten	nents.		
1. illegal	2. unusual	3. financial	4. impossible	
3-Contribution margin is the units of output. 'Va	equal to revenues minus a ry' means	ll costs of the output th	nat <u>vary</u> with respect to	
1. continue	2. change	3. finish	4. stop	
4-Information benefit ver accounting or reporting	sus information, as we choices.	ell as materiality, may r	esult in modification of	
1. costs	2. capitals	3. equities	4. liabilities	
5-The single-step form of	statement is widely us	ed in financial reportin	g.	
1. cash	2. income	3. expense	4. liability	
	us organizations, committ nceptual frameworks. 'Nu		ividuals developed and	
1. few	2. small	3. many	4. a few	
7-Cash receipts from sale	s of goods and services are	classified inactivit	ies 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 <u>significance</u> 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 <u>globe</u> 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	



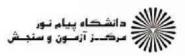
سری سوال : یک ۱	ين (دقيقه): تستى: ٧٠ تشريحى: ٠	ي: ٠ زمان آزمو	عداد سوالات: تستى: ٣٠٪ تشريح
		.2	ع نــــوان درس : زبان تخصصی ^ا
		اری ۱۲۱۴۰۲۴حسابدار ی۱۲۱۴۱۰۸	رشته تحصیلی/کد درس : حسابد
11-The FASB has indentified framework.	certain constraints (cost-b	penefit and materiality) as	part of the
1. artistic	2. imaginary	3. invaluable	4. conceptual
12-Which of the following ch resulting from investment			except those
1. debts		2. assets	
3. liabilities		4. comprehensive income	
13-Frequently, income tax is relationship to income be	Bougget for the commence of the contract of th	em before net income to in	ndicate its
1. slowly	2. slightly	3. dissolved	4. separately
14-The detailed planning and	dengineering 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 imp	ortant component of both	n management accounting	and accounting.
1. equity	2. financial	3. research	4. development
17-Costs that are traced to a	cost object are called	costs.	
1. direct	2. indirect	3. unwritten	4. disappeared
18-Merchandising companies	s do notthe form of the	products they acquire an	d sell.
1. hold	2. keep	3. retain	4. change
19driver is any factor th	at 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 the process.			
1. playing	2. receiving	3. planning	4. confusing



سری سوال : یک ۱	ون (دقيقه): تستى: ٧٠٪ تشريحى: ٠	ى: ٠ زمان آزم	تعداد سوالات: تستى: 30٪ تشريح	
		.2	عنـــوان درس: زبان تخصصی	
		اری ۱۲۱۴۰۲۴حسابدار ی ۱۲۱۴۰۷۴	رشته تحصیلی/کد درس: حسابد	
22-Selling prices, units of out	put sold, and levels of ma	rketing costs are some ex	amples ofdrivers.	
1. loss	2. cost	3. design	4. revenue	
23-Net income is operating in	comeincome taxes.			
1. minus	2. added to	3. divided by	4. multiplied by	
24-The classifications of costs	according to aggregate o	of average includescost	s and unit costs.	
1. total	2. direct	3. indirect	4. customer	
25-Auditors could not render	an opinion on such state	ments. 'Auditors' means		
1. مدیران	^{2.} بازرسان	حسابرسان 3.	برنامه نویسان ^{4.}	
26-Sometimes, though, even continuing operations can <u>mislead</u> investors. 'Mislead' means				
تاييد کند ۔1	گمراه کند ۔2	هدایت کند .3	موافقت کند 4.	
27-These data from the gener means	ral ledger provide addition	nal detailed information. '	General ledger'	
ژنرال ارتش 1۰	2. دفتر کل	هزينه اوليه ³ ۰	زنجيره ارزش 4.	
28-Consider the costs of handling materials in a production plant. 'Production' means				
1. تولید	2. توزیع	^{3.} انعراف	بازاریابی 4.	
29-Alternatively, stage 1(cost 'Cost assignment' means		ur first, followed by stage	2 (<u>cost assignment</u>).	
حذف هزينه 1۰	تخصيص هزينه 2.	هزینه تبدیل ^{3.}	حسابداری صنعتی 4۰	
30-It can require extensive analysis and is likely to be very time consuming. 'Analysis' means				
م _{راقبت} 1.	مديريت 2.	اصلاحات .3	تجزیه تحلیل 4۰	

وضعيت كليد	پاسخ صحیح	شماره سوال
عادي	د	1
عادي		2
عادي	ب	3
عادي		4
عادي	ب	5
عادي		6
عادي	ب	7
عادي	الف	8
عادي	5	9
عادي	Ų	10
عادي	۵	11
عادي	د	12
عادي		13
عادي	الف	14
عادي	3	15
عادي	Ų	16
عادي	الف	17
عادي	د	18
عادي	الف	19
عادي	د	20
عادي	5	21
عادي	د	22
عادي	الف	23
عادي	الف	24
عادي	5	25
عادي		26
عادي	ب	27
عادي	الف	28
عادي	ب	29
عادي	د	30

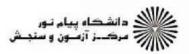
: صفحه 1 از 3 =



سری سوال : یک ۱	(دقیقه): تستی: ۷۰ تشریحی: ۰	.: ۰ زمان آزمون	ىداد سوالات: تستى : 30٪ تشريحى
			نــــوان درس : زبان تخصصی 2
)	ری ۱۲۱۴۰۲۴ -، حسابدار ی ۲۱۴۱۰۸	شته تحصیلی/کد درس : حسابدا
1-For information to be a timely basis.	it should have predictive	e or feedback value, and it	must be presented or
1. relates	2. relevant	3. relevance	4. relatively
2-Information benefits ver accounting or reporting of		ll as materiality, may resu	It in modification of
1. costs	2. gains	3. capital	4. revenues
3-In a business enterprise,	the is the ownership in	nterest.	
1. loss	2. debt	3. equity	4. expense
4-All changes in equity dur distributions to owners,	, NF2, 1	resulting from investment	ts by owners and
1. gains	2. losses	3. revenues	4. comprehensive
5-Preparation and disseming responsibility of the o		tements of a business enti	ity are the
1. auditor	2. employee	3. governance	4. management
6-The usefulness of accour activities of entities.	nting information depende	s effective measuremen	nt of the economic
1. of	2. on	3. in	4. at
7-The expression "" is	derived from the single s	ubtraction necessary to ar	rive at net income.
1. fixed-step	2. single-step	3. variable-step	4. multiple-step
8-A gain or loss on the pay	ment of debt is a(n)act	ivity.	
1. taxing	2. investing	3. financing	4. operating
9-The purpose of 'sales or returns, and other relation		a subsection presenting sat 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 bac noncash revenues and ga		ash expenses and losses ar	nd subtracts the
1. single	2. direct	3. indirect	4. multiple

: صفحه 2 از 3 =

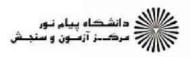
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سری سوال : یک ۱	زمان آزمون (دقیقه): تستی : ۷۰ تشریحی : ۰		عداد سوالات: تستى: ٣٠٪ تشريحى: .
			عنـــوان درس: زبان تخصصي 2
		۱۲۱۴۰۲۴ - ، حسابدار ی ۱۲۱۴۱۰۸	رشته تحصیلی/کد درس : حسابداری
12-A central task of manager	rs is cost		
1. manage	2. managerial	3. management	4. managerially
13-Customers are expecting	higher levels of		
1. loss	2. price	3. expense	4. quality
14-Which of the following chamounts?	oices is the difference	between the actual results	and the budgeted
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 object.	ne cost driver will cause	in the level of total of	cost of a related cost
1. a peak	2. a change	3. no change	4. no variation
18-Tracing these costs allows	managers to see how	these costs behave. 'Allov	vs' means
1. lets	2. stops	3. avoids	4. prevents
19-The costs to acquire comp	puter equipment and m	notor vehicles are conside	red as costs.
1. wasted	2. capitalized	3. damaged	4. non-capitalized
20-A(n) cost is a cost tha	t does not change in to	tal despite changes in a co	ost driver.
1. fixed	2. variable	3. alternative	4. changeable
21-The goods partially works	ed on but not yet fully o	completed are called work	cin
1. delay	2. finished	3. reduction	4. progress
22-Revenues are inflows of . customers.	rceived in exchange	for the products or service	es provided to
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 simpli	fying assumptions. 'Re	guires' means	
1. needs	2. hates	3. rejects	4. removes
		The Control of the Control	

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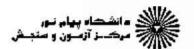


سری سوال : یک ۱	تشریحی: ۰	زمان آزمون (دقيقه) : تستى : ٧٠	تعداد سوالات: تستى: ٣٠ تشريحى: .
			عنـــوان درس: زبان تخصصي 2
		۱۲۱۴۰۱ - ، حسابداری ۱۲۱۴۱۰۸	رشته تحصیلی/کد درس: حسابداری ۴
25-The units of output sold, s	selling pric	es, and levels of marketing costs ar	e some examples of
1. loser	2. driver	3. changer	4. missing
26-As you see, <u>financial</u> repo	rting is no	t the only information source used i	n decision making.
مالى .1	گزارش 2.	منعتى ^{.3}	مديريتي 4.
27-It can tell whether the cor "Stock" means	mpany iss	ued or retired debt or common <u>stock</u>	$\underline{\zeta}$ or both during the period.
1. _{min}	2. ثبت	3. سهام	اوراق قرضه 4۰
28-Remember, managers ass object" means	ign costs t	o designated <u>cost objects</u> to help de	cision making. "Cost
هزينه ثابت 1.	ع هزينه 2.	هزينه متغير 3.	ردیابی هزینه ^{4.}
29-All <u>revenues</u> and costs car money. "Revenues" mean		l and compared without taking into	account the time value of
1. _{سودها}	داراييها 2.	درآمدها 3.	هزینه ها ^{.4}
means	A	om-made, such as an <u>audit</u> by an acc	
مالیاتی ۱۰	سابداری ^{2.}	گزارشگری ^{3.}	حسابرسی 4.

شماره سوال	پاسخ صحیح	وضعيت كليد
-1	ب	عادي
2	الف	عادي
3	٥	عادي
4	3	عادي
5	3	عادي
6	ب	عادي
7	ب	علاي
8	ξ	عادي
9	۵	عادي
10	الف	عادي
11	5	عادي
12	٥	عادي
13	٥	عادي
14	النب	عادي
15	√	عادي
16	الف	عادي
17	ب	عادي
18	الف	عادي
19	, ů	عادي
20	الف	عادي
21		عادي
22	Ų	عادي
23	3	عادي
24	الف	عادي
25	ب	عادي
26	الف	عادي
27	٥	عادي
28	Ų	عادي
29	٥	عادي
30	٥	عادي



: صفحه ۱ از ۳

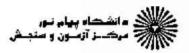


س ری سوال : یک ۱): تستى: ٧٠ تشريحى: ٠	زمان آزمون (دقيقه	تعداد سوالات: تستى: ٣٠ تشريحى: ٠
			عنـــوان درس: زبان تخصصی 2
		۱۲۱ - ،حسابدار ی۱۲۱۴۱۰۸	رشته تحصیلی/گد درس : حسابداری ۴۰۲۴
1-The environment of a		ocial-economic-political-	legal conditions, restrains,
1. of	2. for	3. by	4. off
2-Financial statements of	display the financial pos	ition of the entity at a po	int in time. "display" means
1. hide	2. show	3. change	4. decrease
3-Conversion costs are f	ordirect materia	ls into finished goods.	
1. denying	2. refusing	3. translating	4. transforming
			a period from delivering or operations are called
1. gains	2. expenses	3. revenues	4. investments
med , 그런 2012 March 12 - 10 전에 맞춰 40 - 10 10 전에 되었습니다.	ial accounting and repo It allocation of scarce re	Management Control of the State of Control of the C	nancial information that can
1. false	2. estimated	3. unbiased	4. inaccurate
6-Which of the following	g choices increases net	assets?	
1. losses		2. expenses	
3. withdrawals	AA	4. investment by o	wners
7-'The capital maintena	nce approach is someti	mes referred to as 'the ch	ange inapproach'.
1. sale	2. equity	3. liability	4. operates
8-Which of the followin	g choices is expense?		
1. cash	2. taxes	3. profit	4. trademark
9-Disclosing income from incidental activities.	m operationsthe	e difference between reg	ular and irregular or
1. highlights	2. vanishes	3. deletes	4. disappears
10-Obtaining capital from investment, is involve	and the second s	them with a return on, a e statement of cash flow	
1. financing	2. investing	3. operating	4. exhibiting
	perating activities section	on in the statement of ca	sh flows always appears
1. last	2. first	3. third	4. second

= تابستان ۱۳۹۶ =

= صفحه ۲ از ۳ =

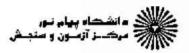
كارشناسي



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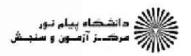
سر ی سوال : یک ۱	(دقیقه): تستی: ۷۰ تشریحی: ۰	ن ا زم ان آ زمون	ىداد سوالات: تستى: 30٪ تشريحي
		3	نــــوان درس : زبان تخصصی ²
		ری ۱۲۱۴۰۲۴ - ،حسابدار ی۱۲۱۴۱۰۸	شته تحصیلی/کد درس : حسابدا
12-Information in the stater equities during the perio		amount of the changes in	assets, liabilities, and
1. cash flows		2. current accounts	
3. saving accounts		4. Income statements	
13 accounting provides	information for both mar	nagement accounting and f	inancial accounting.
1. Cost	2. Control	3. Operation	4. Financing
14-In the value chain, distrib	oution is the mechanism l	by which products or service	es are delivered to
1. customers	2. auditors	3. managers	4. accountants
15-Factors that directly affer and services, are termed		as cost, quality, time, and in	nnovative products
1. cost	2. satisfaction	3. expense	4. disagreement
16-Accounting helps facilitate benchmarks.	te planning, control, and	making through budge	ts and other financial
1. decide	2. decides	3. decision	4. decided
17-Financial accounting focu principles.	ises onreporting t	hat is guided by generally a	accepted accounting
1. input	2. external	3. internal	4. whithin
18-The cost of lighting in the	factory where the desk	was made is a(n) cost o	of the desk.
1. exact	2. direct	3. precise	4. indirect
19-A secondary objective of about its operating, inve	Annual Contract Contr	ows is to provide information	
1. aim	2. asset	3. income	4. liability
20-In the three part classific manufacturing labor cost		mprise direct materials cos	ts and direct
1. fixed	2. prime	3. capitalized	4. conversion
21-Costs in financial stateme	ent classify to capitalized	costs and costs.	
1. unit	2. fixed	3. direct	4. non capitalized
22-Cost is the collection	on of cost data in some o	rganized way through an a	ccounting system.
1. distributed	2. accumulation	3. capitalized	4. fixed

= تابستان ۱۳۹۶ =



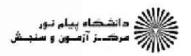
سری سوال : یک ۱	تشریحی: •	آزمون (دقيقه) : تستى : ٧٠	زمان	عداد سوالات: تستى: 30٪ تشريحى: .
				منسوان درس : زبان تخصصی 2
		171	۱۲۱۴۰۲۴ - ،حسابدار ی۴۱۰۸	ر شته تحصیلی/کد درس : حسابداری
23-The term CVP analysis is	widely used	d as representing t	his special case. "W	idely" means
1. slowly	2. broadly	у 3.	usually	4. slightly
24 accountants and co	ntrollers ar	e staff managemer	nt in most organizat	ions.
1. Management	2. Produc	tion 3.	Customer	4. External
25-Breakeven point is that of the operating income is	-	output where total	l and total cos	ts are equal, i.e. where
1. capitals	2. revenue	es 3.	expenses	4. liabilities
26- <u>Administrative</u> or general "Administrative" means		are a subsection re	eporting expenses o	f general administration.
فروش .1	اداری ^{2.}	3.	عملیاتی	بازرگانی ^{.4}
27-Cost <u>allocation</u> is the ass	igning of in	direct costs to the	chosen cost object.	"Allocation" means
م ح رک ^{1.}	^{2.} تبديل	3.	تخصيص	ردیابی 4.
28- Rather, they combine el	ements of b	ooth job costing an	d process costing. "	Process costing" means
هزینه یابی سفارش کار ¹ ۰		2.	هزینه یابی مرحله ای	
موضوع توزیع 3.	S	4.	فرايند توليد	
29-We now discuss the role	of cost driv	ers in describing co	ost <u>behavior</u> ." Beha	vior" means
رفتار 1.	انهدام 2.	3.	فروش	انصراف .4
30-For simplicity, throughout assumed to be zero."No			revenues and <u>non-o</u>	perating costs are
زیانده ۱۰	ناخالص ^{2.}	3.	غيرمستقيم	غیرعملیاتی ^{4.}

شىھارد سىوال	پاسخ صحیح	وضعيت كليد
1	الف	عادي
۲	ب	عادي
٣	7	عادي
•	ب	عادي
	ح	عادي
۶	3	عادي
٧	ب	عادي
Λ	پ	عادي
4	الف	عادي
1+	الف	عادي
_ 11	ب	عادي
11	الف	عادي
۱۲	الف	عادي
ነተ	الف	عادي
16	ب	عادي
15	3	عادي
17	ب ا	عادي
١A	7 3	عادي
19	الف	عادي
۲٠	Ų	عادي
n	7 2	عادي
m	ب	عادي
377	ب	عادي
14	الف	عادي
70	ب	عادي
75	ب	عادي
77	3	عادي
YA	ب	عادي
79	الف	عادي
<u></u>	3	عادي

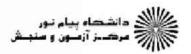


سری سو ال : یک ۱	۱ نشریعی: ۱	ن آزمون (دقيقه) : نستي : ١٠	زمار	عداد سوالات: تستى: 30٪ تشريحى: .
				عنسوان درس: زبان تخصصي 2
		1715	۱۲۱۴۰۲۴حسابدار ی۱۰۸	شته تحصیلی/کد درس: حسابداری
1-Assets are m	ost commonly received	as investments by	••••	
1. owners	2. auditors	3.	workers	4. accountants
2-In a business	enterprise, the is the	e ownership intere	est.	
1. asset	2. equity	3.	revenue	4. liability
and the second distance and th	eports for any given yea nies and with prior repo			d with reports from
1. worthless	2. useless	3.	valueless	4. useful
4- The pro	ofession has adopted a c	ommon set of star	ndards and procedu	ures called GAAP.
1. physics	2. manage	ment 3.	accounting	4. mathematics
	sets of an entity during a ther activities that cons		THE RESERVE OF THE PERSON OF T	
1. losses	2. revenue	3.	expense	4. liability
6-Which of the	following choices decre	ases net assets?		
1. profit	2. income	3.	expense	4. revenue
A CONTRACTOR INCOMESSAGE DATE OF THE PROPERTY	on the payment of deb f the amount borrowed	Control of the Contro	free particular and the property of the proper	outflow related to the
1. tax	2. investing	3.	operating	4. financing
8-Which of the	following activities is or	perating activities	in the statement of	f cash flows?
1. cash paym	ents to suppliers	2.	acquiring investmen	ts
3. obtaining	cash from creditors	4.	obtaining capital fro	m owners
9-Which of the	following choices is exp	ense?		
1. cash	2. taxes	3.	profit	4. trademark
10-The difference activities is the	ce between the amount	of cash receipts ar	nd cash disburseme	ents from operating
1. capital	2. net loss	3.	net income	4. net cash flow
11-Cost account	ing provides information	n for both acco	unting and financi	al accounting.
1. manage	2. manage	s 3.	to manage	4. management
12-In the value of	chain, distribution is the	mechanism by wh	ich products or ser	vices are delivered to
1. customers	2. auditors	3.	managers	4. accountants

= صفحه ۲ از ۳ =



سری سوال : یک ۱	ن (دقیقه): تستی: ۷۰ نشریعی: ۰	زمان آزمور	تعداد سوالات: تستى: 30٪ تشريحي: 0
			عنـــوان درس: زبان تخصصي 2
		۱۲حسابدار ی۱۲۱۴۱۰۸	ر شته تحصیلی/گد د ر س: حسابداری ۱۴۰۲۴
13- Factors that	directly affect customer is called	d 'key success facto	ors'.
1. laziness	2. weakness	3. satisfaction	4. dissatisfaction
14-A ' fixed '	is a cost that does not change in tota	al despite changes	in a cost driver.
1. cost	2. bank	3. price	4. money
	following costs is related to the cost nically feasible way?	object but cannot l	be traced to that cost object
1. direct	2. indirect	3. straight	4. following
	ties that customers perceive as adding alled value-added activities. 'Purchase		ucts or services they
1. deliver	2. send	3. buy	4. sell
17-Capitalized c	osts are divided into capitalized inven	ntoriable costs and	capitalized
1. costs	2. profits	3. benefits	4. advantages
18-In the breake	even point, the operating is zero.		
1. cost	2. asset	3. income	4. revenue
19- Total costs e	qual variable costs fixed costs.	7	
1. plus	2. minus	3. divided	4. multiple
20-The cost of the	he piece of wood used to make a base	eball bat is a co	ost.
1. fixed	2. direct	3. indirect	4. managed
The second secon	ree methods outlined for computing t contribution margin method, and the	아이는 아이는 그들은 이렇게 하면 하는 것이 나가 있었다.	ich include the equation
1. CVP	Y , "	 breakeven 	
3. net incom		4. operating incor	me
22-The operatin	g income plus nonoperating revenues	minus nonoperati	ng costs minus income taxes
 fixed costs 	2. cost driver	3. net income	4. direct materials
23-The sequence organization	e of business functions in which utility is called	y is added to the p	roducts or services of an
1. budget		2. value chain	
3. marketing		 financial state 	ment



سری سوال: یک ۱	نشریحی: .	ن آزمون (دقيقة) : تَسْنَى : ٧٠	زمار	د سوالات: نستى: ٣٠ - نشريحى: ٠	ندا
				ــوان درس: زبان تخصصی 2	_;
		1711	۱۲۱۴۰۲ - ،حسابدار ی۲۰۸	۵ تحصیلی/گد درس: حسابداری ۲۴	شت
24-Recognize an e	thical situation or eth	nical dilemma. "Eth	ical" means		
استاندا _{رد} .1	جتماعی ^{2.}	3.	محيطي	اخلاقی ^{.4}	
	ntement helps users d nent" means	etermine the risk o	of not achieving pa	articular cash flows.	
ترازنامه 1.		2.	تراز آزمایشی		
رت سود و زیان ^{.3}	صو		صورت گردش وجوه نقد		
	<u>vironment</u> covers eac Environment" means	1,70	chain as well as t	the coordination of its	
کارخانه .1	محصول ^{2.}	3.	گزارش	4. base	
	erchandising and man	ufacturing-sector o	ompanies provide	e <u>tangible</u> products to th	ei
مشهود 1.	نامشهود 2.	3.	اختراعي	غيرمستقيم 4.	
28-The first appro	ach for computing the	e breakeven point i	s the <u>equation</u> me	ethod. "Equation" mean	s
تراز 1.	تمایل 2۰	3.	پایاپای	معادله 4۰	
29-A cost allocation	on base can be financi	al or non-financial	. "Cost allocation"	means	
هزينه انحرافي 1.	ى ھزينە 2٠	3.	موضوع هزينه	هزينه متغير 4.	
30-Give an examp	le of how a manager ' means	can increase <u>variab</u>	le costs while dec	creasing fixed costs.	
زینه های متغیر	های ثابت . ²	.3 هزينه	در آمد مشهود	ماليات نامشهود ^{4.}	



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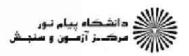
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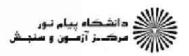
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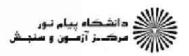
کار شناسی



سری سو ال : یک ۱	بقه):ستی: ۷۰ نشریحی: ۰	زمان ازمون (دد	بعداد سوالات: بستى: ٣٠ يشريحى: ٠
			عنـــوان درس: زبان تخصصي 2
		۱۲۱۴۰۲ - ،حسابدار ی۱۲۱۴۰۸	ر شته تحصیلی/گد درس: حسابداری ۴
1-The internal users of a	ccounting information ar	eat various organiza	itional levels of entity.
1. banks	2. people	3. government	4. managers
2-The accounting profess accepted accounting p		non set of standards and .	called generally
1. produces	2. liabilities	3. procedures	4. enterprises
3- Consistency and	are secondary charact	eristics of useful accounti	ng information.
1. relevance	Taked Participation (1965) and Salamatic (1965) and the salamatic (1965	2. reliability	
3. understandability		4. comparability	
4-The disclosure of net s	ales is useful becaus	se regular revenues are re	ported as a separate item.
1. assets	2. capitals	3. revenues	4. expenses
5-The quality of earnings	s of a given enterprise is	important. "Given" mean	s
1. abstract	2. specific	3. unknown	4. imaginary
6-The is the sequence of an organization		ons in which utility is adde	d to the product or
1. control	2. variance	3. marketing	4. value chain
	action that implements t	he planning decision and alled	the performance
1. Control	2. Variance	3. Production	4. Distribution
8-A cost driver which is a	also called cost is a	ny factor that affects tota	al costs.
1. fixed	2. accounting	3. management	4. determinant
9-Examples of costs	s are costs to acquire con	nputer equipment and mo	otor vehicles
1. non capitalized	2. management	3. capitalized	4- marketing
10-In the CVP model,		500.	
1. cost	2. price	3. volume	4. profit
	1 * 0.00 (100 to 100		* ************************************
11-The goods partially wo	-50	/30	
1. sold goods	2. practice	3. progress	4. finished good
12-Which of the following	choices decreases owne	ership interests in an ente	rprise?
1. assets		2. revenues	
3. distributions to owner	ers	4. investments by ow	ners



سری سوال : یک ۱	ن (دقيقه) : تستى : ٧٠ - تشريحى: ٠	: • زمان آزمور	تعداد سوالات: تستى: ٣٠٪ تشريحي				
			عنــوان درس: زبان تخصصي 2				
		ی ۱۲۱۴۰۲۴ - ،حسابدار ی ۱۲۱۴۱۰۸	ر شته تحصیلی/گد د ر س : حسابدار				
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 invest investment value, and c		income statement to det	ermine,				
1. profitability	2. cash flow	3. liquidity	4. asset				
15-The economic environm	ent and financial and	reporting affect each oth	er.				
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 i	methods,but the changes a	re <u>restricted</u> to situations	s."restricted" means				
1. gained	2. limited	3. attacked	4. developed				
18 involves mana ways to improve future		rmance and systematicall	y exploring alternative				
1. Plan	2. Auditing	3. Distribution	4. Feedback				
19- Cost is a general terr allocating accumulated		tracing accumulated costs	to a cost object, and				
1. assignment	2. allocation	3. tracing	4. driver				
20-Breakeven point is that where the operating	NG	total revenues and total c	osts are equal, that is,				
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				



سری سوال: یک ۱	نشريحي: ٠	، آزمون (دقیقه) : تستی : ۷۰	٠٠ زمان	عداد سوالات: تستى: ۳۰٪ تشريحى:
				نـــوان درس: زبان تخصصي 2
		171	ی ۱۲۱۴۰۲۴ - ،حسابدار ی۴۱۰۸	شته تحصیلی/کد در س: حسابدار:
23-In which of th	ne following systems, co	osts are assigned to	o a distinct unit, batc	h, or lot of a product or
1. audit costi	ng	2.	normal system	
3. accounting	costing	4.	job-costing system	
24-Unusual and	infrequent material gai	ns and losses are o	alled	
1. extraordina	ary items	2.	selling expenses	VAA
3. operating	sales	4.	revenues	
25-Fixed costs in	clude both direct co	osts and indirect fi	xed costs of a choser	cost object.
1. tax	2. total	3.	fixed	4. variable
26-Factual, truth	ful <u>, unbiased</u> informati	on must be the ov	erriding consideratio	n. "Unbiased" means
واقعى 1.	متعصبانه 2.	3.	مقایسه ای	بى طرفانه 4.
	sumptions clearly are e s" means	xtreme in the sens	se that they would ra	rely match reality.
مفروضات 1۰	حصولات ⁻²	3.	توليدات	رفتارها ^{4.}
	ssification of expenses l ration. "Manufacturing		as merchandising or	manufacturing, selling,
تولیدی 1۰	عملياتي 2.	3.	بازرگانی	بازاریابی ^{4.}
29-The accounting	ng system should provi	de information for	five <u>broad</u> purposes.	. "Broad" means
ادقیق 1.	مدير 2.	3.	تحليلي	^{4.} گسترده
	o us demonstrate the <u>m</u> hout the section. "Mult			tems, which we will
غيرمستقيم 1.	چندگانه ^{2.}	3.	نظار تی	4- بیگانه

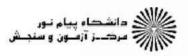


نام در س 17141-4 1714-74 زبان تخصصي ٢ كليد سوال كليد سوال توضيحات شماره توضيحات كليد سوال شماره توضيحات شماره ٤١ 11 ١ 7 3 24 22 الف 3 ٤٣ ٣ ٤٤ 72 ٤ الف 3 40 Ē ٦ 27 27 الف الف ٤٨ TA ٨ الف د ٤٩ 44 3 ۳. 1. ٥. 3 Č ٥٢ ٣٢ 11 \overline{c} 11 27 12 ٥٤ الف 00 20 10 07 77 17 ۵ OV TV 17 ٥٨ 3 7 79 الف ٦. ٤. ۲. سامانه جامع دانلود نمونه سوالات و آزمونهای دانشگاه پیام نور: پیرانه پند (دفتر مرکزی)

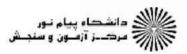
سامانه جامع دانلود نمونه سوالات و آزمونهای دانشگاه _! www.pndl.ir

www.piranepand.com

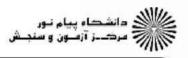
= صفحه ۱ از ۳ =



سری سوال: یک ۱	تشریحی: .	زمان آزمون (دقیقه) : تستی : ۸۰	اد سوالات: تستى : ٣٠٪ تشريحي : .
			ـــوان درس: زبان تخصصی ۲
		۱۲۱۴ - ، حسابداری (چندبخشی)۱۲۱۴۱۰۸	شته تحصیلی/کد درس: حسابداری ۲۴۰
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 environm	nent <u>as well a</u>	as the information needs change co	ntinuously. 'As well as'
1. so	2. as	3. and	4. but
3-In the single-step incom	e statement	, just two groupings exist: and e	expense.
1. taxes	2. losses	3. revenues	4. forms
4-The method of cash activities.	flows report	s cash receipts and cash disburseme	ents from operating
1. single	2. direct	3. multiple	4. indirect
5-The support activities p	rovided to c	ustomers is called	
1. design of product		2. customer service	е
3. production		4. distribution	
6-Capitalized costs are fire	st recorded a	as a(n)(capitalized) when they ar	re incurred.
1. asset	2. revenu	ie ^{3.} expense	4. liability
7-Management control is their jobs better.	primarily a l	numan that should focus on ho	ow to help individuals do
1. activity	2. activel	y ^{3.} activate	4. activates
8-A revenue driver is a fac	ctor that affe	ects	
1. gains	2. assets	3. losses	4. revenues
		ve characteristics of accounting info	rmation that distinguish
1. forgetting		2. temporary	
3. fundamental		4. decision making	
10-Revenues take many for	rms, such as	sales, fees,, dividends, and rent	s.
1. cost of goods sold		2. depreciation	
3. interest		4. taxes	
na de la companya de		ent of cash flows is to provide infor inancing activities." objective mear	
1. aim	2. accet	3. income	

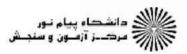


سری سوال: یک ۱	تشریحی: .	زمون (دقیقه) : تستی : ۸۰	زمان آز	داد سوالات: تستى: ٣٠٪ تشريحى: .
				نسوان درس: زبان تخصصي ٢
		فشی)۱۲۱۴۱۰۸	۱۲۱۴۰۲۴ - ، حسابداری (چندب	شته تحصیلی/کد درس: حسابداری
12-Financial accounting, as m	entioned,	is constrained by	generally accepted.	principles.
1. auditing	2. manag	ing	3. accounting	4. budgeting
13-Cost assignment encompa	sses both	cost and co	st allocation.	
1. management	2. tracing	3	3. object	4. direct
14-Direct materials in stock a	nd awaitir	ng use in the man	ufacturing process ar	e called
 direct materials invent 	ory	2	direct materials co	sts
3. cost tracing		4	fixed cost	
15-In which of the following of	choices, th	e operating incor	me is zero?	5 Y
1. Fixed costs		2	2. Income taxes	
3. Cost of good soled			The breakeven poi	nt
16-Accounting is a(n)activi	ty.			
1. service	2. politica	al S	3. advertising	4. manufacturing
17-The financial accounting o	ommunica	ates the recorded	data to users.	
1. inside	2. within		3. internal	4. external
18-Increases in net assets of a something of value to obta				
1. losses		2	expenses	
3. distribution to owners			^{1.} investments by ow	ners
19-The <u>objectives</u> of the state operating, investing, and f			100	a cash basis about its
1. sheets	2. staten	nents	^{3.} aims	4. owners
20-In the classification of cash borrowed are activities		taining cash fron	n creditors and repay	ing the amounts
1. taxing	2. investi	ng 3	3. operating	4. financing
21-The cash flows from operation	25.6	ties section alwa	ys appears first, follo	wed by the and
^{1.} taxing	2. investi	ng S	3. controlling	4. budgeting
22-The direct/indirect cost cla	assificatio	n depends on the	choice of the	
1. marketing	2. cost ob	oject	3. capitalized cost	4. revenue driver



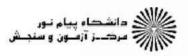
سری سوال: یک ۱	تشریحی: .	آزمون (دقیقه) : تستی : ۸۰	. زمان	تشريحي:	تعداد سوالات: تستى : 3.
				صصی ۲	عنــــوان درس: زبان تخ
		بخشی)۱۲۱۴۱۰۸	، ۱۲۱۴۰۲۴ - ، حسابداری (چند	احسابدارى	رشته تحصیلی/کد درس:
23-Service-sector companie	s provide	. or intangible pro	ducts to their custon	ners.	
1. goods	2. service	s 3.	inventories	4. r	merchandise
24-Operating income is com	puted by su	ubtracting operatir	ng costs from	•	
1. net income		2.	total costs		
3. fixed costs		4.	operating revenues		/a
25-Describe the building blo	ck concept	of <u>costing</u> systems	s. "Costing" means		
هزينه يابي 1.	ارش کار ^{2.}	سف	استاندارد	4.	عادي
26-Manufacturing-cost acco	unting syste	ems vary among co	ompanies. "Manufac	turing"	means
تولیدی 1.	عملیاتی 2.	3.	بازرگانی	4.	رديابي
27-People are sometimes su income" means	irprised to l	earn that there are	e two ways to calcula	ate <u>net</u>	income. "Net
سود خالص ^{1.}	عملياتى ^{2.}	3.	ساير در آمدها	4.	درآمد غيرعملياتي
28-All other changes in the grash. "Balance sheet" me		et accounts must l	be analyzed to deterr	nine th	e effects on
صورت سود و زیان ^{1.}	يل شده 2.	مانده تعد.	ترازنامه	4. ز	صفحه ترا
29-Objectives of <u>Financial Re</u> accounting. "Financial re	The second second			ls and p	ourposes of
ماليات اظهاري 1.	اجباری ^{2.}	.3 ماليات	اظهارنامه مالى	4.	گزارشگری مالی
30-Potential classification problems are thus eliminated. "Classification" means in persian					
افشا .1	بالقوه 2.	3.	محدوده	4.	طبقه بندى

شىمارە سىوال	پاسخ صعیح	وضعيت كليد
1	ب	عادي
۲	3	عادي
٣	3	عادي
Ť	Ų	عادي
۵	ب	عادي
5	الف	عادي
ν	الف	عادي
Λ	د	عادي
٩	3	عادي
1+	5	عادي
7.7	الف	عادي
17	3	عادي
17	اد ب	عادي
14	الف	عادي
۱۵	ن	عادي
15	الف	عادي
١V	3	عادي
. A.f	,	عادي
19	3	عادي
7.	37	عادي
71	Ų	عادي
77	Ų	عادي
TT	ب	عادي
74	2	عادي
۲۵	الف	عادي
75	الف	عادي
TV	الف	عادي
۲Λ	5	عادي
79	3	عادي
٣.	3	عادي



سری سوال: یک ۱	، (دقیقه): تستی: ۸۰٪ تشریحی: ۰	زمان آزمور	داد سوالات: تستى: 30 تشريحى: .
			سُــوان درس: زبان تخصصی ۲
	14161-7	۱۲۱۴۰ - ، حسابداری (چندبخش	شته تحصیلی/کد درس: حسابداری ۲۴
1-Accounting is a(n)acti	ivity.		
1. service	2. political	3. advertising	4. manufacturing
2-Which of the following o	choices uses management	accounting information	n?
1. buyer	2. manager	3. investor	4. creditor
3-The financial accounting	communicates the record	ed data to users.	
1. inside	2. within	3. internal	4. external
4 consists of the finance business entity must use	ial accounting and reporting in preparing external fina		and procedures that a
1. R&D	2. GAAS	3. GAAP	4. tax returns
5-Increases in net assets o something of value to ol	f a particular enterprise re otain or increase ownershi	The second secon	
1. losses		2. expenses	
3. distribution to owner	rs	4. investments by o	wners
6- Occurrences of this sort and reporting practices.		o as the economic con	sequences of accounting
1. tape	2. kind	3. tax	4. tip
7-Companies can change r	methods,but the changes a	re <u>restricted</u> to situat	ions."restricted" means
1. gained	^{2.} limited	3. attacked	4. developed
8-The <u>objectives</u> of the sta operating, investing, and	atement of cash flows is p d financing activities. "obj		on a cash basis about its
1. sheets	2. statements	3. aims	4. owners
9-In the single-step, ju	ust two groupings exist: re	venue and expenses.	
1. balance sheet		2. income statemer	nt
3. statement of cash flo	ows	4. statement of ow	ner's equity
10-In the classification of ca borrowed are activiti	1/2/	rom creditors and rep	aying the amounts
1. taxing	2. investing	3. operating	4. financing

= صفحه ۲ از ۳ =

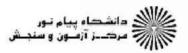


سری سوال: یک ۱	زمان آزمون (دقيقه): تستى: ٨٠٠ تشريحي: ٠		.:، زمان	داد سوالات: تستى: ٣٠٪ تشريحي
				نسوان درس: زبان تخصصی ۲
		دبخشی ۱۲۱۴۱۰۸	ری ۱۲۱۴۰۲۴ - ، حسابداری (چند	شته تحصیلی/کد درس: حسابدار
11-Inflows or other enhance period from delivering or major operations is called	producing			
1. current liabilities		2.	expenses	
3. revenues		4.	losses	
12-Frequently income tax is relationship to income be	3.5	2 2	t item before to in	dicate their
1. sales	2. assets	3.	revenues	4. net income
13-The cash flows from oper financing activities section		ities section always	s appears first, followe	ed by the and
1. taxing	2. investi	ing 3.	controlling	4. budgeting
14-Accounting helps facilitat benchmarks.	e planning	, control, and।	making through budge	ets and other financial
1. decide	2. decide	s 3.	decision	4. decided
15-Feedback involves manag ways to future perforr		ning past performa	nce and systematically	y exploring alternative
1. reject	2. delete	3.	remove	4. improve
16-Customers are to the	success of	f an organization.		
1. pivotal	2. unusu	al 3.	unnecessary	4. unimportant
17-There is heightened recog for the ongoing success o			of products or serv	vices is a prerequisite
1. low quality	2. incomp	plete 3.	innovative	4. incorrect
18- Cost is a general term allocating accumulated co			ng accumulated costs	to a cost object, and
1. assignment	2. allocat	tion 3.	tracing	4. driver
19-The direct/indirect cost c	lassificatio	n depends on the c	hoice of the	
 marketing 	2. cost of	oject 3.	capitalized cost	^{4.} revenue driver
20-Iran Khodro Company inc Samand plant. These leas			-	and insurance of its
1. fixed	2. variabl		capitalized	4. production
21-In the two-part classificat	tion, conve	rsion costs would b	pe only the manufa	cturing costs.
1. canitalized	2. variabl	Ja 3.	indirect	4. direct

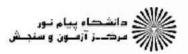


سری سوال: یک ۱	زمان آزمون (دقیقه): تستی: . ۸ تشریحی: .		اد سوالات: تستى : ٣٠ تشريحي : .
			ـــوان درس: زبان تخصصی ۲
		۱۲۱۴۰ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۸	نته تحصیلی/گد درس: حسابداری ۲۴
22-Service-sector companie	es provide or in	tangible products to their cust	tomers.
1. goods	2. services	3. inventories	4. merchandise
23-Operating income is con	nputed by subtrac	ting operating costs from	
1. net income		2. total costs	770
3. fixed costs		4. operating revenu	ues
24-The breakeven point is t	(3)	utput where total revenues an	
1. costs	2. taxes	3. losses	4. incomes
25- <u>Understandability</u> is an i	important ingredi	ent of useful information. "Un	derstandability" means
مفیدبودن 1.	محافظه کاری 2.	قابلیت فهم 3۰	بهای تمام شده ^{.4}
26-People are sometimes si income" means	urprised to learn t	hat there are two ways to calc	culate <u>net income</u> . "Net
سود خالص 1.	سودعملیاتی 2.	ساير در آمدها ^{.3}	درآمد غیرعملیاتی ^{4۰}
27-Is Iran Khodro's manage	ment control syst	em better than Saipa's? "Man	agement control" means
بودجه بندی ۱۰	مدیر کنترلی 2۰	کنترل مدیریت ^{3.}	بررس <i>ی</i> بودجه ^{.4}
28-Manufacturing-cost acco	ounting systems v	ary among companies. "Manu	facturing" means
تولیدی ۱۰	عملیاتی ^{2.}	بازرگانی ^{.3}	ردیابی 4۰
29-For simplicity, througho assumed to be zero."No		n-operating revenues and <u>non</u> ns	operating costs are
1. ويانده	ناخالص ^{2.}	غيرمستقيم 3.	غيرعملياتي 4.
30-Describe the building blo	ock concept of <u>cos</u>	ting systems. "Costing" means	s
هزینه یابی ۱۰	سفارش <i>ک</i> ار ^{2.}	استاندارد 3.	عادی ^{4.}

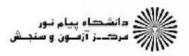
شعار سوال	باسخ صحيح	وضعيت كليد
1	- Ithe	عادي
2	v	عادي
3	2	عادي
4	5	عادي
5		عادق
6	¥	هادي
7	¥	علاق
8	5	عادي.
9	U	عادق
10	2	عادي
11		علاف
12		عادي
13	· ·	عادي
14		عادي
15		عادي
16	A 4	عادي
17	5	عادي
18	W.	عادي
19	4	عادي
20	lib.	عادي
21	5	عادي
22	v	عادي
23	2	عادي
24	الف	عادي
25	5	عادي
26	الف	عادي
27	5	عادي
28	الف	عادي
29		عادي
30	illa	عادي



سری سوال: یک ۱	تشریحی: .	آزمون (دقیقه) : تستی : ۸۰	زمان	داد سوالات: تستى: ٣٠٠ تشريحى: .
				نـــوان درس: زبان تخصصی ۲
		،بخشی)۱۲۱۴۱۰۸	۱۲۱۴۰۲۴ - ، حسابداری (چند	شته تحصیلی/کد درس: حسابداری
1- "Qualitative Characterist accounting information		unting Information	n", examines the ch	aracteristics that make
1. false	2. wrong	3.	useful	4. unsafe
2-Revenue, gains, and inves	tments by	owners are all inc	reases in	4 ()
1. losses	2. expens	ses 3.	liabilities	4. net assets
3-The FASB has identified be better information from in				ation that distinguish
1. forgetting		2.	temporary	
3. fundamental		4.	decision making	5 Y
4-GAAP consists of the final business entity must use a(an) certified public a	when prep	aring external fina	- confirmation of the second	
1. independent	2. deceitf	ul 3.	attendant	4. depended
5-Which of the following ch owners' investments and			d all other changes	in equity exclusive of
1. comprehensive income	e	2.	distribution to own	ners
3. revenues		4.	losses	
6-Inflows or other enhancer from delivering or product operations is called	COOK, JOHNSON,	the control of the second of t		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
1. liability	2. revenu	Je 3.	expense	4. equity
7-Revenues take many form	ns, such as	sales, fees,, div	vidends, and rents.	
1. cost of goods sold		2.	depreciation	
3. interest		4.	taxes	
8-For most decision makers whole.	, the parts	of a financial state	ement will often be	more useful the
^{1.} than	2. from	3.	for	4. as
9-The expression "single-ste	ep" is deriv	red from the single	subtraction necess	ary to arrive at
1. losses	2. assets	3.	liabilities	4. net income
10-A secondary <u>objective</u> of t about its operating, inves			2	
1. aim	2. asset	3.	income	4. liability



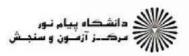
سری سوال: یک ۱	تشریحی: .	آزمون (دقیقه) : تستی : ۸۰	,:٠ زمان	داد سوالات: تستى : 30٪ تشريحى
		دبخشی)۱۲۱۴۱۰۸		نــــوان درس: زبان تخصصی ۲ شته تحصیلی/کد درس: حسابدا
11-Acquiring and disposing of flows areactivities.	of investme	ents and productive	e long-lived assets in c	lassification of cash
1. auditing	2. investi	ng 3.	financing	4. operating
12-A list of the expenses or le transactions in the incom			of any related income	s, from non-operating
1. cost of goods sold sec	tion	2.	other expenses and l	osses
3. discounted operations	5	4.	operating section	
13-We use cost management continuously reducing and			ndertake to satisfy cus	stomers while
1. accountants	2. audito	rs 3.	managers	4. sellers
14-The success of manageme by the accounting informa			vhether managers' dec	cisions are improved
1. of	2. at	3.	in	4. on
15-Production is the coordinate	ation and a	assembly of resour	ces to produce a o	r deliver a service.
1. market	2. produc	t 3.	customer	4. planning
16-Financial accounting, as n	nentioned,	is constrained by g	generally accepted	principles.
1. auditing	2. manag	ing 3.	accounting	4. budgeting
17-Cost accounting provides	informatio	on for both manage	ement accounting and	accounting.
1. budget	2. audite	d 3.	financial	4. mathematic
18-Cost assignment encompa	asses both	cost and cost	allocation.	
1. management	2. tracing		object	4. direct
19-Costs in financial stateme	nt classify	to capitalized cost	s and costs.	
1. unit	2. fixed	3.	direct	4. non capitalized
20-Manufacturing companie	s convert n	naterials and other	inputs into finished g	oods for
^{1.} buy	2. sale	3.	audit	4. budget
21-Direct materials in stock a	and awaitir	ng use in the manu	facturing process are	called
1. direct materials inven	tory	2.	direct materials costs	1
3. cost tracing		4.	fixed cost	



سری سوال: یک ۱	تشریحی: .	ون (دقیقه) : تستی : ۸۰	زمان آزه	تعداد سوالات: تستى : 30 تشريحى : .
				عنـــوان درس: زبان تخصصی ۲
		شی)۱۲۱۴۱۰۸	۱۲۱۴۰۲۴ - ، حسابداری (چندبخ	رشته تحصیلی/کد درس: حسابداری
22-Complete the following ed				
1. operating income			2. breakeven point	
3. fixed costs			4. total costs	4 (0)
23-In which of the following	choices, tl	he operating inc	ome is zero?	
1. Fixed costs			2. Income taxes	VIA
3. Cost of good soled			4. The breakeven po	int
24-In which of the following service?	systems, o	costs are assigne	d to a distinct unit, ba	atch, or lot of a product or
1. audit costing			2. normal system	
3. accounting costing			4. job-costing system	n
25-The <u>characteristics</u> may be means	viewed a	s a hierarchy, as	shown in exhibit (2-2). "Characteristics"
صور تهای مالی	رسی ها ^{.2}	حساب	ويژگی ها ^{3.}	گزارش ها ^{.4}
26- Exhibit (1-1) shows the to and similar decisions. "Inv			may be used in makin	ng <u>investments</u> , credit,
سرمایه گذاری ها 1۰	انكاران 2.	imi	بدهکاران ^{3.}	^{4.} شرایط
27-All other changes in the bacash. "Balance sheet" mea	The state of the s	et accounts mus	t be analyzed to dete	rmine the effects on
صورت سود و زیان 1۰	ل شده ^{2.}	مانده تعدي	^{3.} ترازنامه	صفحه تراز ^{.4}
28- For example, one goal of .	ISN may b	oe to increase <u>or</u>	perating income. "Ope	erating income" means
سود خالص 1.	عملیاتی ^{2.}	سود :	درآمد مالیاتی ^{3.}	مالیات بر در آمد ^{4.}
29-Two terms used in manufacosts" means	acturing-c	ost systems are	prime costs and <u>conve</u>	ersion costs. "Conversion
هزینه های تبدیل ^{1.}	انتسابی ^{2.}	هزینه های	موضوع هزينه ها ^{.3}	اختصاص هزينه ها ^{4.}
30-General profit planning in many cost drivers. "Cost d		The property of the second sec	e that there are many	revenue drivers and
ماليات پرداختى 1.	ی متغیر ^{.2}	هزينه ها:	انتساب هزینه ها ^{3.}	محرکهای هزینه ^{.4}

شمارد سواك	پاسخ صحیح	وضعيت كليد
1	5	عادي
2	۵	عادي
3	۵	عادي
4	الف	عادي
.5	الف	عادي
6	Ų	عادي
7	3	عادي
8	الف	عادي
9	۵	عادي
10	الف	عادي
11	ب	عادي
12	ب	عادي
13	ج	عادي
14	٥	عادي
15	(V)	عادي
16	ب	عادي
17	5	عادي
18	ė,	عادي
19	3	عادي
20	اب ا	عادي
21	الف	عادي
22	الف	عادي
23	2	عادي
24	۵	عادي
25	٤.	عادي
26	الف	عادي
27	5	عادي
28	ب	عادي
29	الف	عادي
30	د	عادي

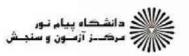
: صفحه 1 از 3 =



سری سوال: یک ۱	نه):تستى: ∨ تشريحى: .	زمان آزمون (دقية	ىداد سوالات: تستى : ٣٠ تشريحي : ٠
			عنـــوان درس: زبان تخصصی ۲
	17171	۱۲۱۴ - ، حسابداری (چندبخشی) ۰۸	ر شته تحصیلی/کد درس: حسابداری ۲۴۰
8 - 5 - 7		20 0 0	
1-Residual interest in the	assets of an entity tha	t remains after deducting	its liabilities is called
1. losses	2. equity	3. revenue	4. expense
2-Financial informati	ion is primarily for deci	ision makers who are out	side the economic entity.
1. accounting	2. painting	3. drawing	4. reporting
3-Because of the importar attest to the fairness of		tements, often eng	age independent auditor to
1. manage	2. manages	^{3.} managerial	4. managements
4-The economic environm means	ent <u>as well as</u> the info	rmation needs change co	ntinuously. 'As well as'
1. so	2. as	3. and	4. but
5-For information to be us make.	seful there must be a c	onnection between these	users and the they
1. bankers	2. auditors	3. decisions	4. independents
			a period from delivering or perations are called
1. gains	2. expenses	3. revenues	4. investments
7-A(n) is a formal tab records maintained by a		nes and dollar amounts do	erived from accounting
1. information		2. biography	
3. external users	>	4. financial statem	ent
8-The income statement is	s often called statemer	nt of	
1. income	2. expense	3. gain	4. loss
9-In the single-step incom	e statement, just two	groupings exist: and e	xpense.
1. taxes	2. losses	3. revenues	4. forms
10-Extraordinary Items are	and infrequent m	aterial gains and losses.	
1. usual	2. unusual	3. frequent	4. ordinary
11-Which of the following o	choices decreases the e	equity?	
1. loss	2. asset	3. income	4. revenue

= صفحه 2 از 3 =

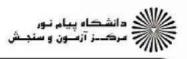
كارشناسي



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سری سوال: یک ۱	. (دقیقه): تستی: ۷۰ تشریحی: ۰	زمان آزمور	ىداد سوالات: تستى : ٣٠٪ تشريحى: .
			عنــــوان درس: زبان تخصصی ۲
	17141-4(۱۲۱۴۰۲۴ - ، حسابداری (چندبخشے	رشته تحصیلی/کد درس: حسابداری
12-The method of cash f activities.	lows reports cash receipts	s and cash disbursement	s from operating
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 increasing	ly sharing accounting info	rmation with part	ies such as suppliers.
1. input	2. exclusive	3. internal	4. external
15-The support activities pro	ovided to customers is cal	led	7
1. design of product		2. customer service	
3. production		4. distribution	
16-Research and (R&D) products, services, or pro		experimentation with, io	leas related to new
1. deletion	2. delivery	3. decreasing	4. development
17-"To describe the actions and controlling costs" is		atisfy customers while c	ontinuously reducing
1. cost management	ΔZ	2. distribution	
3. auditing		4. budget	
18-Capitalized costs are first	recorded as a(n)(capi	talized) when they are i	ncurred.
1. asset	2. revenue	3. expense	4. liability
19-Which of the following c	hoices is the sum of the co	osts assigned to a produ	ct for a specific purpose?
1. fixed cost	2. cost allocation	3. product cost	4. conversion cost
20-Conversion costs are for	direct materials int	o finished goods.	
1. denying	2. refusing	3. translating	4. transforming
21-Management control is p their jobs better.	orimarily a human the	at should focus on how	to help individuals do
1. activity	2. actively	3. activate	4. activates
22-In the two-part classifica	tion, prime costs would ir	nclude only materia	ls costs.
^{1.} net	2. direct	3. oblique	4. indirect

= تابستان ۱۳۹۴ =



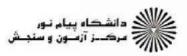
سری سوال: یک ۱	ن (دقیقه): تستی : ۷۰ تشریحی: .	رعان آزمو	تعداد سوالات: تستى: ٣٠ تشريحي	
			عنـــوان درس: زبان تخصصی ۲	
	ی)۱۲۱۴۱۰۸	ری ۱۲۱۴۰۲۴ - ، حسابداری (چندبخش	رشته تحصیلی/کد درس: حسابدا	
23-A revenue driver is a facto	or that affects			
1. gains	2. assets	3. losses	4. revenues	
24-Breakeven point is that que where the operating		otal revenues and total co	sts are equal, that is,	
1. liability	2. income	3. equity	4. asset	
25-Applied ethics is still nece	ssary and possible. neces	sary means in persian		
زیان آور .1	^{2.} ضروری	ممكن 3.	4. مالى	
26-Potential classification pro	oblems are thus eliminate	ed. "Classification" means	in persian	
افشا . ¹	^{2.} بالقوه	3. محدوده	طبقه بندی ^{4.}	
27-Accountants combine or a external users. "Adjust" m		er the questions from par	ticular internal or	
1. تعدیل کردن	اثبات کردن ^{2.}	^{3.} تعطیل کردن	پیشنهاد دادن ^{4.}	
28-They will help us demonst stress throughout the sect			ems, which we will	
غيرمستقيم 1.	^{2.} چندگانه	نظارتی ^{3.}	^{4.} بیگانه	
29-Exhibit 3 shows a feedbac	k loop from control back	to <u>planning</u> . "Planning" m	eans in persian	
دفترداری 1.	گزارشگری ^{2.}	برنامه ریزی 3.	4. مستند سازی	
30-Objectives of <u>Financial Reporting</u> by business enterprises, presents the goals and purposes of accounting. "Financial reporting" means in persian				
ماليات اظهاري 1.	ماليات اجباري ^{2.}	اظهارنامه مالی ^{3.}	گزارشگری مالی ^{.4}	

شمارد سوال	پاسخ صحیح	وضعيت كليد
1	Ų	عادي
2	الف	عادي
3	3	عادي
4	5	عاديا
5	€	عادي
6	ب	عادي
7	د	عادي
8	الف	عادي
9	5	عادي
10	Ų	عادي
11	الف	عادي
12	پ ک	عادي
13		عادي
14	3	عادي
15	7	عادي
16	3	عادي
17	الف	عادي
18	الف	عادي
19	5	عادي
20	د	عادي
21	الف	عادي
22	ب	عادي
23	3	عادي
24	ب	عادي
25	Ų	عادي
26	- 3	عادي
27	الف	عادي
28	ب	عادي
29	3	عادي
30	3	عادي

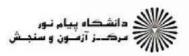


سری سوال: یک ۱	يقه): تستى: ٧٠ تشريحى: .	زمان آزمون (دق	تعداد سوالات: تستى: ٣٠ تشريحي: .
			عنـــوان درس: زبان تخصصی ۲
	17171-	۱۲۱۴۰۲ - ، حسابداری (چندبخشی) ۸	رشته تحصیلی/کد درس: حسابداری ۴
1-Predictive value, feedb	ack value, and timelines	s are the three componer	nts of
1. loss	2. profit	3. relevance	4. independence
2-The economic environm	nent and financial a	nd reporting affect each	other.
1. editing	2. rejecting	3. forgetting	4. accounting
3-Which of the following	choices decreases owne	ership interests in an ente	rprise?
1. assets		2. revenues	
3. distributions to owr	ners	4. investments by o	wners
4-"Information about an about another enterpri		ıl if it can be compared w	ith similar information
 feedback value 	2. comparability	3. cost-benefit	4. timeliness
5-Financial statements <u>di</u> 	splay the financial posit	ion of the entity at a poin	t in time. "display" means
1. hide	2. show	3. change	4. decrease
6-The business and investing investment value, and		the income statement to	determine,
1. profitability	2. cash flow	3. liquidity	4. asset
7-The expression "single-income.	step" is derivedthe	single subtraction necessa	ary to arrive at net
1. at	2. of	3. to	4. from
8-Payments of interest to	lenders are classified a	s activities in the stat	tements of cash flows.
1. operating	2. financing	3. investing	4. auditing
9-The cash flows from op	erating activities section	n in the statement of cash	flows always appears
 1. last	2. first	3. third	4. second
10-Information in the state equities during the peri		he amount of the change	s in assets, liabilities, and
1. cash flows		2. current accounts	
3. saving accounts		4. income statemen	ts

کارشناسی



سری سوال: یک ۱	۱: تستی: ۷۰ تشریحی: ۰	زمان آزمون (دقیقه)	عداد سوالات: تستى: 30 تشريحى: .
	171	۱۲۱۴۰۱ - ، حسابداری (چندبخشی)۴۱۰۸	عن <mark>ــــوان درس:</mark> زبان تخصصی ۲ شته ت حصل / کد درس: حسادرای ۴
932		Andrew SA Afficialistics de	Andrew Co. 100. Conserve of the Conserve of th
11 accounting pro	ovides information for both	h management accounting a	and financial accounting.
1. Cost	2. Control	3. Operation	4. Financing
	managers examining past uture performance.	performance and systemati	cally exploring alternative
1. Plan	2. Auditing	3. Distribution	4. Feedback
	ly affect customer satisfac ces are termed succes	tion, such as cost, quality, ti s factors.	ime, and innovative
1. key	2. rare	^{3.} unusual	4. unimportant
14-The coordination a	and assembly of resources	to produce a product or del	iver a service is called
1. variance	2. planning	3. production	4. marketing
15-The cost of lighting	g in the factory where the	desk was made is a(n) c	ost of the desk.
1. exact	2. direct	3. precise	4. indirect
16-The direct/indirect	classification depends	the choice of the cost obje	ct.
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 cl manufacturing lab		ld comprise direct material	s costs and direct
1. fixed	2. prime	3. capitalized	4. conversion
20-Conversion costs a	re 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 cho	sen cost object.
1. tax	2. total	3. fixed	4. variable



سری سوال: یک ۱	تشریحی: .	زمون (دقیقه) : تستی : ۷۰	زمان آ	ىداد سوالات: تستى: ٣٠ تشريحى: ٠
				عنــــوان درس: زبان تخصصی ۲
		خشی)۱۲۱۴۱۰۸	۱۲۱۴۰۲۱ - ، حسابداری (چندب	رشته تحصیلی/کد درس: حسابداری ۴
22is total revenues from	operation	ns minus total cos	ts from operations.	9
1. Net income		2	Interest cost	
3. Income taxes		4	Operating income	
23-The probable future sacrif entity to transfer assets to called				
1. assets	2. losses	3	equity	4. liabilities
24-Unusual and infrequent m	naterial ga	ins and losses are	called	
1. extraordinary items		2	selling expenses	
3. operating sales		4	revenues	
25-Reliability is a necessity for the factual content of the				e expertise to evaluate
سود ده <i>ی</i> .1	ن دهی 2.	زيار	قابلیت اتکا	قابليت انصراف ^{.4}
26-Determine net cash flows	from inve	sting and financin	g activities. "Net" n	neans
1. _{کل}	2. خالص		متعدد -	متوازن ^{4.}
27-The accounting system sh	ould provi	de information fo	r five <u>broad</u> purpose	es. "Broad" means
1. وقيق	2. مدير	3	تحلیلی ۰	^{4.} گسترده
28-We now discuss the role of	of cost driv	ers in describing	cost <u>behavior</u> ." Beha	avior" means
1. _{رفتار}	انهدام ^{.2}	3	فروش .	انصراف ^{.4}
29-The breakeven point is fre	equently o	ne point of intere	st in this analysis. "E	Breakeven point" means
نقطه سر به سر	ت قطعی . ²	عمليا،	نکته فروش ۰	قطع فروش ^{.4}
30- Rather, they combine ele	ments of b	ooth job costing a	nd <u>process costing</u> . '	'Process costing" means
هزینه یابی سفارش کار ¹ .		2	هزینه یابی مرحله ای ·	
موضوع توزیع 3.		4	فرايند توليد	

شـمارد سـواك	پاسخ صحیح	وضعيت كليد	1
1	5	ي	عاده
2	5	-	عادة
3	ء		عادفا
4	پ		عادة
5	ب	9	عادة
6	الف	9	عادة
7	۵		عادة
8	الف		عادة
9	Ų		عادة
10	الف	9	عادة
11	الف	9	عادة
12	A 2	ي .	عادة
13	الف		عادة
14	3	ي	عادة
15	3	g	عادة
16	3	پ	عادة
17	2	ي	عادة
18	2	ي	عادة
19	Ų	ي	عادة
20	پ	ي	عادة
21	3	ġ.	عادة
22	۵	ي	عادة
23	3	ي	عادة
24	الف	ي	عادة
25	5	d.	عادة
26	ب	ي	عادة
27	٥	ب	عاده
28	الف	ي	عادة
29	الف	ي	عادة
30	ب	ي	عادة

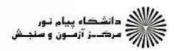




سری سوال: یک ۱	: تستى: ٧٠ تشريحى: .	زمان آزمون (دقيقه)	تعداد سوالات: تستى : ٣٠ تشريحى: .
	١٢	۱۲۱۱ - ، حسانداری (جندبخشی ۱۴۱۰۸	عنـــوان درس: زبان تخصصی ۲ رشته تحصیلی/کد درس: حسابداری ۴۰۲۴
1-The internal users of as		n areat various organi	
1- The Internal users of ac	counting information	n areat various organi	izational levels of entity.
1. banks	2. people	3. government	4. managers
2-The environment of acc and influences that var	(国际)	social-economic-political-l	egal conditions, restrains,
1. of	2. for	3. by	4. off
3-The accounting profess accepted accounting pr		mmon set of standards and	dcalled generally
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 char	acteristics of useful accour	iting information.
1. relevance		2. reliability	
3. understandability		4. comparability	
6-Which of the following	choices increases ne	t assets?	
1. losses		2. expenses	
3. withdrawals		4. investment by o	wners
7-'The capital maintenan	ce approach is somet	times referred to as 'the ch	ange 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

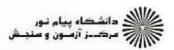


كارشناسي



سری سوال: یک ۱	يقه):تستى: ٧٠ تشريحى: .	زمان آزمون (دة	نعداد سوالات: تستى : ٣٠ تشريحى: .
			عنــــوان درس: زبان تخصصی ۲
	17161-	۱۲۱۴ - ، حسابداری (چندبخشی) ۸	رشته تحصیلی/کد درس: حسابداری ۲۴۰
10-The quality of earnings	of a given enterprise is	mportant. "Given" mea	ns
1. abstract	2. specific	3. unknown	4. imaginary
11-Factors that directly aff and services, are terme		h as cost, quality, time, a	and innovative products
1. cost	2. satisfaction	3. expense	4. disagreement
12 accountants and o	controllers are staff man	agement in most organi	zations.
1. Management	2. Production	3. Customer	4. External
13-Theis the sequ services of an organizat		ns in which utility is add	ed to the product or
1. control	2. variance	3. marketing	4. value chain
14-What covers both the a evaluation of the perso	action that implements to nnel and operations is c		I the performance
1. Control	2. Variance	3. Production	4. Distribution
15-A cost driver which is a	Iso called cost is a	ny factor that affects to	tal costs.
1. fixed	2. accounting	3. management	4. determinant
16-Cost is the collec	tion of cost data in some	e organized way through	an accounting system.
1. distributed	2. accumulation	3. capitalized	4. fixed
17-Examples of costs	are costs to acquire con	nputer equipment and m	notor vehicles.
1. non capitalized	2. management	3. capitalized	4. marketing
18-The term CVP analysis	is widely used as represe	enting this special case. '	'Widely" means
1. slowly	2. broadly	3. usually	4. slightly
10 In the CVD model			
19-In the CVP model, 1. cost	2. price	3. volume	4. profit
92540 ASS - MIDS - CO - C			\$ PRI. 201
20-Breakeven point is that the operating income is		re total and total c	osts are equal, i.e. where
1. capitals	2. revenues	3. expenses	4. liabilities

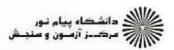
كارشناسي



سر ی سوال : یک ۱	ن (دقیقه): تستی: ۰√ تشریحی: ۰	زمان آزمون	تعداد سوالات: تستى : ٣٠٪ تشريحى: .
			ع نـــوان درس: زبان تخصصی ۲
	17171-4(۱۲۱۴۰۲۴ حسابداری (چندبخشی	رشته تحصیلی/گد درس: حسابداری
21-Disclosing income from of incidental activities.	operationsthe diffe	erence between regular	and irregular or
1. highlights	2. vanishes	3. deletes	4. disappears
22-The goods partially work	ed on but not yet fully co	mpleted are called wor	k in
1. sold goods	2. practice	3. progress	4. finished good
23-Financial accounting focu principles.	uses onreporting th	nat is guided by general	ly accepted accounting
1. input	2. external	3. internal	4. whithin
24-Most companies have co "Job costing" means		ther pure job costing no	or pure process costing.
هزينه يابي واقعي ٦٠		هزینه یابی استاندارد ^{.2} هزینه یابی سفارش کار ^{.4}	
هزینه یابی مرحله ای ^{3.}		هزینه یابی سفارش کار ^{4۰}	
25-Factual, truthful, <u>unbiase</u>	ed information must be th	e overriding considerat	ion. "Unbiased" means
واقعی ۱.	متعصبانه 2.	مقایسه ای ^{3.}	بی طرفانه ^{.4}
26-Administrative or genera "Administrative" means	The state of the s	on reporting expenses o	f general administration.
1. فروش	اداری 2.	عملياتي ^{.3}	بازرگانی ^{.4}
27-These invoices and recei	pts are recorded in the ac	counting system. "Rece	ipts" means
رسیدها 1۰	زیان ها ^{.2}	ارزش ها ^{.3}	هزینه ها ^{.4}
28-Cost <u>allocation</u> is the ass	igning of indirect costs to	the chosen cost object.	"Allocation" means
1. معری	^{2.} تبدیل	تخصيص 3.	ردیابی .4
²⁹ -These CVP_assumption match reality. "Assum	ons clearly are extrement nptions" means	in the sense that th	ey would rarely
مفروضات 1.	محصولات 2.	^{3.} تولیدات	رفتارها ^{4.}



كارشناسي



سری سوال: یک ۱	تشریحی: .	زمان آزمون (دقیقه) : تستی : ۷۰	تشریحی: .	تعداد سوالات: تستى: ٣٠
			نصصی ۲	عنـــوان درس: زبان تخ
		حسابداری (چندبخشی)۱۲۱۴۱۰۸	: حسابداری ۱۲۱۴۰۲۴ = . ۰	رشته تحصیلی/کد درس
30-There is a classif	ication of eyne	anses by functions such a	s marchandisin	og or

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

تولیدی ۱۰

عملیاتی ^{2.}

بازرگانی ^{3.}

بازاریابی 4.

					ب شماره سوال	ب الف	د ح	پاسخ صحیح	وضعیت کلی <i>د</i>
1			х		3			عادي	
۲	х			7	الف			عادي	
٢	X				ح			عادي	
٤				X	٥			عادي	
٥		x			ه			عادي	
٦				х	ه			عادی	
٧		х			ب			عادي	•
٨			х		5			عادي	
٩			X		الف	_	7	عادي	
1.	X				٥	4		عادي	
11		x			Ü			عادي	
17	x				الف			عادي	
۱۳				X	3			عادي	
١٤	х				الف		*	عادي	
10		X	-24		2			عادي	
17		X	7		ب ر			عادي	
١٧			x		5			عادي	
10	X	1	•		ب			عادي	
19				X	5			عادي	
7.		x	k.		ب			عادي	
71	x				الف			عادي	
77		pr.	X		5			عادي	
77			х		ب			عادي	
72				х	۵			عادي	
70				Х	د			عادي	
77		x			ب			عادي	
۲۷	Х				الف			عادي	
7.7			х		5			عادي	
79	х				الف			عادي	
٣.	х				الف			عادي	



گارشناسی حضرت علی(ع): دانش راهبر نیکویی برای ایمان است



سری سوال: یک ۱

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

تعداد سوالات: تستى: ٥٠٠ تشريحى: ٠

عنـــوان درس: زبان تخصصي ٢

	ی)۱۲۱۴۱۰۸	اری ۱۲۱۴۰۲۴ - ، حسابداری (چندبخش	رشته تحصیلی/کد درس: حسابد
1-The financial information financial statements but	subject to a (an)also the finar		s not only the
government 2-Financial may	2. independent include the preparation o	3. dependent f special reports for specifi	4. usual ic users.
1. banker	2. manager	3. reporting	4. bookkeeping
3-Financial accounting and	reporting standards are <u>e</u>	ssential to the credibility.	essential' means
1. unimportant	2. important	3. public	4. cheap
4- Ethical behavior requires	s an assessment of whether	er a decision or action is	or wrong.
1. right	2. write	3. wrong	4. incorrect
5-Which of the following is	considered as <u>expense</u> ?		
1. Capital	AN	2. Net sale	
3. Dividend revenue		4. Interest expense	
6-The primary advantage o	f the incom	e statement is simplicity.	
1. direct	2. indirect	3. single-step	4. multiple- step
7 activities in the enter into the determina		s involve the cash effects o	f transactions that
1. Operating	2. Investing	3. Financing	4. single
8-Assess the enterprise's a	bility to generate positive	net cash flows. 'Generate'	means
1. preserve	2. process	3. prevent	4. produce
9-Managers are increasing and suppliers.	ly sharing accounting info	rmation with external part	ies such as
1. workers	2. customers	3. accountants	4. managements





@ Payamnoria زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: . تعداد سوالات: تستى: ٣٠ تشريحى: . سرى سوال: يک **ــوان درس:** زبان تخصصی ۲ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۴ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۸ 10-Management by...... is the practice of concentrating on areas not operating as expected. 2. research 3. exception 4. accounting 1. finance 11-Financial accounting focuses on external reporting that is guided by generally accounting principles. 2. rejected 3. audited 4. advantageous 1. accepted 12-The coordination and assembly of resources to produce a product or deliver a service is called ... 1. R&D 2. Production 3. Marketing Customer service 13-A central task of the managers in an entity is cost...... 3. increasing 2. auditing 1. taxing 4. management 14-Variance refers to the difference between the actual results and theamounts. 2. imagined 3. budgeted 1. estimated 15-Salaries paid to marketing personnel are called costs. 2. rejected 3. capitalized 1. unit 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

3. variable

4. marketing

18-A.....cost is a cost that does not change in total despite changes in a cost driver.

2. direct

1. fixed



كارشناسي حضرت على(ع): دانش راهبر نيكويي براي ايمان است



سری سوال: یک ۱ زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: . تعداد سوالات: تستى: ٥٠ تشريحى: ٠

عنصوان درس: زبان تخصصي ٢

			· ·	G 0-7 G 7 G 7
		ی)۱۲۱۴۱۰۸	اری ۱۲۱۴۰۲۴ - ، حسابداری (چندبخش	رشته تحصیلی/کد درس: حسابد
19-	CVP stands for ', vo	lume, profit'.		
	1. contribution	2. critical	3. change	4. cost
20-	Operating income is total	from operations	s minus total costs from o	perations.
	1. fixed costs	2. revenues	3. expenses	4. taxes
21-	그 아이는 그래마다 나가 먹어 줘지 않아 아이는 아이는 하는 아이들이 있다.	reported separately as the	e last item before net inco	me to <u>indicate</u> their
	1. hide	2. show	3. change	4. disappear
22-	Cost is the assi	gning of indirect costs to t	the chosen cost object.	
	1. fixed	2. tracing	3. allocation	4. production
23-	This document required b	ooth <u>historical cost</u> dollar	and current cost data. 'his	storical cost' means
	بهای تمام شده تاریخی .1	420	بهای بازار 2.	
	بهای جاری .3	7/1/2	بهای بازار ^{2.} زمان بها ^{4.}	
24-	Sometimes ,though, even	continuing operations ca	n mislead <u>investors</u> . 'inves	stors' means
	1. دولت ها	مديران 2.	سهامداران 3.	سرمایه گذاران .4
25-	Some cash flows relating 'are classified' means		activities <u>are classified</u> as o	perating activities.
	تغییر می کنند .1	بالاتر مي روند 2.	دریافت می شوند .3	طبقه بندی می شوند 4۰
26-	Relevant information hel	ps users confirm or correc	ct prior expectations. 'Rele	vant' means
	منسوخ 1.	2. مربوط	3. به موقع	مقایسه ای 4۰
27-	Representational faithful exited or happened. 'faitl	그래 가는 그런 하는 것이 없는 것이다.	bers and description repre	sents what really
	ری _{ان} .1.	2. سنجش	مداقت ،3	عمراهي .4



صرت علی(ع): دانش راهبر نیکویی برای ایمان است



سرى سوال: يك ١

زمان آزمون (دقیقه): تستی: ۱۰۰۰ تشریحی: ۰

تعداد سوالات: تستى: ٣٠٠ تشريحى: .

عنــوان درس: زبان تخصصي ٢

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

- 28-This task covers the entire value chain. 'Value chain' means
 - زنجيره ارزش .1
- هزينه محصول 2.
- ارزش افزوده 3.
- مدارک اولیه 4.
- 29-Direct materials in stock and awaiting use in the manufacturing process is called <u>direct materials</u> <u>inventory</u>. 'Direct materials inventory' means
 - هزينه هاي توزيع .1

هزینه های دستمزد 2.

موجودی مواد اولیه 3.

- هزینه های مواد مستقیم .4
- 30-The unit selling <u>price</u>, unit variable costs, and fixed costs are known as CVP assumptions. 'price' means
 - **1.** خرید

قيمت .2

فروش ،3

سود 4.



	116			شماره سوال	الف	ب	. ج	۵	پاسخ صحیح	وضعیت کلید
1			X		ب				عادي	1
۲			X		ج				عادي	۲
٣		X			ب				عادي	۲
٤				X	الف				عادي	ź
٥				X	د				عادي	٥
٦			X		ج				عادي	
٧			X		الف				عاديً	/ N
۸				X	د				عادي 🥏	
٩		X			ب				عادي	9
١.				X	ج ا				عادي	1.
1.1	X				الف				عادي	11
١٢				X	ب				عادي	17
١٣				X	د		A		عادي	۱۲
١٤			X		ح	- (K	7	عادي	1 8
10	X				4		V		عادي	10
17	X				الف			1	عادي	١٦
17			X		3	1			عادي	11
14	X				الف		1	V	عادي	17
19				X		1			عادي	19
٧.		X		169	, ų	1			عادي	۲.
۲۱		X			, i	4			عادي	71
77			X		5				عادي	7.7
77	X				الف 💮				عادي	**
7 5		4	V	X	3				عادي	۲ ٤
10	- Ja	V	1	X	د				عادي	۲۵
77	_4	X			ب				عادي	47
77		7	X		7				عادي	۲۷
1.1	X				الف				عادي	۲,۲
79		1	1	X	3				عادي	۲ ۹
۲.		X			ب				عاديً	٣.



کارشناسی و کارشناسی ارشد

حضرت على(ع): دانش راهبر نيكويي براي ايمان است



سری سوال: یک ۱

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

تعداد سوالات: تستى: 30 تشريحي: .

عنـــوان درس: زبان تخصصي ٢

	سابداری (چندبخشی ۱۲۱۴۱۰۸	اری (ارشد)،حسابداری ۱۲۱۴۰۲۴ – ،حی	رشته تحصیلی/کد درس: حسابدا
1-Relevant information he information.	ps users confirm or correc	t prior expectations; it ha	s feedbackfor
1. loss	2. price	3. value	4. miss
2-Residual interest in the a called	ssets of an entity that rem	ains after deducting its lia	ibilities is
1. losses	2. equity	3. revenue	4. expenses
3-Which of the following c	hoices <u>decreases</u> the equit	y?	
1. gains	2. assets	3. revenues	4. losses
4behavio	or typically is viewed as ac	ting in a manner that is co	nsistent with the
1. Ethical	2. Financial	3. External	4. Responsible
5-General purpose financia information.	Il reporting is designed to	serve the needs of	users of financial
1. external	2. internal	3. private	4. inside
6-Investors and creditors c pastof the enterp	THE COURSE OF TH	the income statement to	evaluate the
1. perform	2. performs	3. performed	4. performance
7-Which of the following cl	noices is a <u>revenue</u> ?		
1. tax	2. sales	3. building	4. depreciation
8-Expenses are deducted for	rom revenues to arrive at I	net income or	
1. loss	2. sale	3. gain	4. revenue
9-The format of the statem	ent of cash flows is	method and indirect meth	od.
1. rare	2. indirect	3. direct	4. unusual





حضرت على (ع): دانش راهبر نيكويي براي ايمان است زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: . تعداد سوالات: تستى: 35 تشريحي: . سری سوال: یک ۱ **ــوان درس:** زبان تخصصی ۲ رشته تحصیلی/کد درس: حسابداری (ارشد)،حسابداری ۱۲۱۴۰۲۴ - ،حسابداری (چندبخشی) ۱۲۱۴۱۰۸ 10-The transaction approach to measurement requires the use of revenue, expense, loss, and gain accounts. 2. inflow 3. income 4. outflow 1. outcome 11-A central task of thein an entity is cost management. 3. auditors 2. managers customers 1. creditors 12-Financial accounting is constrained by.....accepted accounting principles. 4. generally 2. quietly 3. usually 1. slowly 13-The factors that directly affect customer satisfaction are called "key.....factors". 4. finance 2. cost 3. plan success 14-The number of organizations aiming to be "customer-driven' is large and............... 3. declining 2. increasing 4. falling 1. reducing 15-The external environment includes customers,, suppliers, and government bodies. 1. compete 2. competes 3. competitive 16-Accountants usually define.....as a resource sacrificed or foregone to achieve a specific objective. 2. asset 3. capital 4. liability 1. cost 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. 2. expenses 3. capital losses 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



رايج 1.





زمان آزمون (دقیقه): تستی: ۱۰۰ تشریحی: . تعداد سوالات: تستى: 35 تشريحي: . سری سوال: یک ۱ عنـــوان درس: زبان تخصصي ٢ رشته تحصیلی/کد درس: حسابداری (ارشد)،حسابداری ۱۲۱۴۰۲۴ - ،حسابداری (چندبخشی) ۱۲۱۴۱۰۸ 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-...... 4. product 2. process 3. profit 1. price 22-There are countless definitions of planning and control. 'Countless' means......... 3. slight 1. no 2. few 4. a lot of 23-The goods fully completed but not yet.....are called 'finished goods inventory'. 3. made 1. sold 2. bought 4. purchased 24-The exhibit 4-8 illustrates how a product-cost amount may include only inventorial costs in the financial statements. 'Illustrates' means.......... 3. shows 2. varies 1. hides 4. destroys 25-Managers may assign different costs to the same cost object depending......their purpose. 2. on 3. off 1. of 4. with 26-Operating income is total revenue from operations.....total costs from operations. 2. minus 3. divide 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...... نتایج فرهنگی 3. اقتصاد كلان 1. فرهنگ های متعدد .2 يامد هاي اقتصادي 4. 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.............

متداول 2.



کارشناسی و کارشناسی ارشد

حضرت على(ع): دانش راهبر نيكويي براي ايمان است



سری سوال: یک ۱

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

تعداد سوالات: تستى: 30 تشريحي: .

	چندبخشی)۱۲۱۴۱۰۸	د)،حسابداری ۱۲۱۴۰۲۴ – ،حسابداری (عنـــوان درس: زبان تخصصی ۲ رشته تحصیلی/کد درس: حسابداری (ارش
30-The <u>subsection</u> rep expenses'. 'Subsect		l administration is called '	administrative or general
بخش فرضی 1.	بخش فرعی 2۰	بخش اصلی 3۰	بخش مهم .4
31-The economic envir	ronment and financial acc	ounting and reporting <u>affe</u>	ect each other. "Affect"
ثابت ماندن 1.	حذف كردن 2.	تاثیرگذاشتن 3.	گمک نکردن ⁴ ۰
32-The business and ir means	(3-7)	es this report to <u>determine</u>	profitability. 'Determine'
1. تعيين كردن	2. فسخ کردن	متهم کردن 3.	دوری کردن 4۰
33-Accountants combi 'Particular' means		answer the questions from	m <u>particular</u> users.
نادان .1	2. ن _{اياب}	عام .3	خاص 4.
34-In this chapter we a	assume that all manufactu	uring costs are inventoriable	le. "Manufacturing" means
	2. تبديل	اولیه 3.	موجودی 4۰
35-The breakeven point		ut where total revenues a	nd total cost are equal. "The
1. نقطه نظر	همه نقاط 2۰	سراسر دنیا 3.	نقطه سربسر 4.

النبيخ صحيح الد الله النبيخ صحيح الد الله الله الله الله الله الله الله	- A
عادي ب	- A
عادي الف X ع عادي الف X الف X الف X X الف X	۲
عادي الف X ع عادي الف X ع عادي الف X ع عادي الف X ع عادي الف X X ع عادي الف X X X ع عادي الف X X X X X X X X X X X X X X X X X X X	
عادي الف X و عادي عادي الف X و عادي و X و عادي و ك X و X و	7
عادي	£
علائي ب ب	٥
علادي الف X X م علادي علادي ت ت X X م علادي ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت	7
عادي عادي عادي عادي عادي عادي عادي عادي	٧
ادي عادي	A
عادي ب ب X (۱۱ الله عادي عادي ل ب X (۱۱ الله الله الله الله الله الله الله ال	٩
عادي	1.
عادي الف X الف	11
عادي بب X ادا ادا ادا ادا ادا ادا ادا ادا ادا ا	1.1
عادي د X عادي الف X ت ت عادي الف X ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت ت	18
عادي الف X 71 عادي عادي ج X X 17 عادي ب ب X X 19 عادي ب 19 X X 19	١٤
عادي الف X 71 عادي عادي ج X X 17 عادي ب ب X X 14 عادي ب ب 19 X X 19 19	10
عادي ب X (۱۹ عادي عادي ب	17
عادي ب X او ا عادي X عادي ۲۰ X عادي	14
۲۰ X عادي	14
	19
71 X 7	7.
	*1
عادي د ۲۲	77
عادي الف X ۲۳	77
عادي ج X	7 5
عادي پ X	40
عادي ب X	4.2
عادي ع	7.7
عادي د X	**
عادي د X	79
عادي ب X	۲.
عادي ج X	71
عادي الف X	**
عادي د X	rr
عادي الف X	re
عادي د X	ro



1. exact

1. added

کارشناسی و کارشناسی ارشد



سری سوال : یک ۱ زمان آزمون (دقيقه): تستى: ١٠٠ تشريحي: ٠ تعداد سوالات: تستى: 35 تشريحي: . عنـــوان درس: زبان تخصصي ٢ رشته تحصیلی/کد درس: حسابداری,حسابداری (ارشد) ۱۲۱۴۰۲۴ - ,حسابداری (چندبخشی) ۱۲۱۴۱۰۸ 1-The function of accounting is providing useful financial.....about economic entities to managers, investors, creditors, etc. 3. information 1. goods 2. products 4. furniture 2-Financial accounting is primarily for decision makers who are outside the economic entity. 'Primarily' means............. 2. auickly 3. quietly basically 1. slowly 3-The objectives of financial reporting are to provide information. 'Objectives' means.............. 2. relations 1. purposes 4. abilities 3. obstacles 4-.....and reliability are the two primary qualities that make accounting information useful for decision making. 3. Consistency 2. Classification 4. Comparability 1. Relevance 5-The increase in equity from peripheral or incidental transactions of an entity and from other transactions is called................. 3. taxes 2. losses 1. gains 4. debts 6-Accounting theory has developed to meet changing demands and influences. 'Meet' means...... . 3. vary 1. face 4. destroy 2. stop 7-GAAP are extremely important toauditors. 1. dependent illegal 4. relevant 3. independent 8-The income statement is the report that measures the success of enterprise operations for a(n)period of time. 3. unknown 1. rare 2. given 4. unlimited 9-In a company salaries and wages are considered as...... 4. investments 2. revenues 3. expenses 1. assets 10-That's not to say that income totals are uniform and precise. 'Precise' means..........

ة نيمسال دوم 91−١٣٩٠ **----**

3. false

3. multiplied

4. unclear

4. divided

2. wrong

11-In the single-step statement, expenses are.....from revenues.

2. deducted



1. zero

1. fixed cost

3. variable cost

کارشناسی و کارشناسی ارشد



حضرت على(ع): ارزش هر كس به ميزان دانايي و تخصص اوسد زمان آزمون (دقيقه): تستى: ١٠٠ تشريحي: ٠ تعداد سوالات: تستى: 35 تشريحي: . سری سوال: یک ۱ عنـــوان درس: زبان تخصصي ٢ رشته تحصیلی/کد درس: حسابداری,حسابداری (ارشد) ۱۲۱۴۰۲۴ - ,حسابداری (چندبخشی) ۱۲۱۴۱۰۸ 12-The coordination and assembly of resources to produce a product or deliver a service is called....... 3. importing 1. marketing 2. distribution 4. production 13-The cost of lighting in the factory where a desk was made is a(n)cost of the desk. 1. direct 3. fixed 4. accumulated 2. indirect 14-Which of the following choices are recorded as expenses when they are incurred? 1. withdrawals investments 4. non capitalized costs 3. capitalized costs 15-The goods partially worked on but not yet fully completed is called................ 1. cost object 2. finished goods inventory 4. direct materials inventory 3. work-in-process 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 operating income 17-A change in the......will cause a change in the total cost of related cost object. 1. cost driver revenue driver fixed cost 3. breakeven point 18-Total revenues from operations minus total costs from operations is called.............. 1. net income 2. operating income 4. total revenues 3. income taxes 19-A central task of.....is cost management. 2. manages 1. manage 4. managers 3. managerial 20-At the breakeven point, the operating income is.......

21-The cost that changes in total in proportion to changes in a cost driver is called............

3. ten

2. fixed profit

invariable cost

hundred

2. one



کارشناسی و کارشناسی ارشد



حضرت على(ع): ارزش هر كس به ميزان دانايي و تخصص اوسد @ Payamnoria سری سوال: یک ۱ زمان آزمون (دقيقه): تستى: ١٠٠ تشريحي: ٠ تعداد سوالات: تستى: 35 تشريحي: . عنـــوان درس: زبان تخصصي ٢ رشته تحصیلی/کد درس: حسابداری,حسابداری (ارشد) ۱۲۱۴۰۲۴ - ,حسابداری (چندبخشی) ۱۲۱۴۱۰۸ 22-The historical costs, as distinguished from budgeted or forecasted costs are called.......... 2. actual costs rare costs 3. variable costs imaginary costs 23-Capitalized costs are first recorded as a(n).....when they are incurred. 2. loss 4. asset 3. profit 24-"Applied ethics" is still necessary and possible. 'Possible' means...... ممکن 2. تمكس 3. احتمال 1. 25-Auditors could not render an opinion on such statements. 'Auditors' means......... حسابرسان 4. بانكداران 1. بازرسان 2. حسابداران 3. 26-The performance evaluation provides feedback on the actual results. 'Feedback' means......... ارتباط 3. ارزيابي 2. نتيجه 1. بازخورد 4. 27-The statement of cash flows provides information not available from other financial statements. 'Cash flows' means........... سود وزيان 3. گردش وجوه نقد .1 كاربر صندوق .2 28-The language of cost accounting has specific terms for manufacturing costs.' Manufacturing' means تولیدی .3 بازرگانی .1 29-A cost driver is any factor that affects costs. 'Cost driver' means موضوع هزينه 2. هزينه متغير 3. 30-Examples of circumstances in which particular accounting or reporting practices have been viewed as economic consequences are numerous. 'Numerous' means.......... **1.** کم متعدد .4 نقاط .2 31-In turn, accountants are becoming sensitive to the quality of products and services sold to their external customers. 'Sensitive' means......

32-Financial statements must have <u>credibility</u> to external users. 'Credibility' means.......

استقرار .1

بى توجه **1.**

اشتياه .2

حساس 2.

اعتبار 3.

متفكر 3.

استقلال 4.



کارشناسی و کارشناسی ارشد

حضرت على(ع): ارزش هر كس به ميزان دانايي و تخصص اوسد



سرى سوال: یک ۱

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

تعداد سوالات: تستى: 35 تشريحي: .

عنـــوان درس: زبان تخصصي ٢

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

- - جوامع بافرهنگ .1
- ارزشهای جامعه .2
- فرهنگهای جامعه 3.
- جامعه فرهنگی .4
- 34-There is an emphasis on assessing cash flow prospects. 'emphasis' means.........
 - تغيي 1.

2. سف

تاخير 3.

- اکید 4.
- 35-The support activities provided to customers are called.......................
 - 1. customer service

2. customer cost

3. seller fees

4. producer revenue



نيمسال دوم 90-91

					شماره سوال	پاسخ صحیح د ج ب الف	ضىعيت كليد
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				مرامز الزاول
داد سؤالات: تستى: ٣٠ تشريحى:	تعد			نام درس: زبان تخصصی ۲
ون (دقیقه): تستی: ۶۵٪ تشریحی:	زمان أزمو	۱۲۱۴۰ (سنتی)	اری (تجمیع) ۱۲۱۴۱۰۸–۲۴	رشته تحصیلی/ کُد درس: حسابد
	مجاز است.		استفاده از:	گد سری سؤال: یک (۱)
	رام می گیرد.	با یاد اوست که دلها آر	تنها	
	5. 0 (5		- S -	
Directions: Choose t	he best answer and i	mark it on your an	swer sheet.	
Financial accounting				the economic
entity, such as investo	70 TO			
a. inside	b. outside	c. on	d. within	
2. Inflation began to s				
a. early	b. late	c. moment	d. middle	
3. "GAAP" stands for	generally accepted a	ccounting		
a. parts	b. parties	c. principles	d. payments	
4. GAAP require man	y estimates, assumpti	ons, and profession	al judgements by m	anagement and by
		100 D.		
a. clerks	b. workers	c. accountants	d. students	
5. Ethical behavior ty	pically is viewed as	in a man	ner that is cinsistent	with the values of
society.				
a. acting	b. stopping	c. avoiding	d. preventing	
6. The financial inform	mation subject include	es not only the finan	cial statements	the notes to the
financial statements.				
a. or	b. so	c. and	d. but also	
7. The income statem	ent is the report that .	the succe	ess of enterprise for	a given period of
time.				
a. alters	b. decreases	c. increases	d. measures	
8. The income stateme	ent helps users detern	nine the risk of not a	chieving particular	cash
a. flues	b. flows	c. follows	d. fellows	
9. The transaction app	proach to income mea	surement requires th	ne use of revenue, ex	cpense, loss, and
gain accounts, withou	it an inc	come statement cann	not be prepared.	

c. whom

a. who

b. which

d. whose





الات: نستى: ٣٠ نسرياتى:	تعداد سو			نام درس: ربان تحصصی ۴
زمان آزمون (دقیقه): تستی: ۶۵ تشریحی:		۱۲۱۴۰(سنتی)	داری (تجمیع) ۱۲۱۴۱۰۸-۲۴	رشته تحصیلی/ کُد درس: حساب
	مجاز است.		استفاده از:	ق <mark>د سری سؤال:</mark> یک (۱)
10. The expression	n "single-step" is derive	ed from the single	necessary to	arrive at net
income.				
a. division	b. addition	c. subtraction	d. multiplication	
11. The 1	method which is also ca	alled income income	statement method rep	orts cash receipts
and cash disburser	ments from operating a	ctivities.		
a. possible	b. impossible	c. direct	d. indirect	
12. The indirect m	ethod adds back to net	the noncash expenses	s and losses and	the noncash
revenues and gain	s.			
a. adds	b. subtracts	c. divides	d. multipies	
13. Financial acco	unting is constrained b	y generally	accounting pri	nciples.
a. accept	b. accepts	c. accepting	d. accepted	
14. We use cost m	anagement to describe	the actions managers	undertake to satisfy	customers while
continuously redu	cing and controlling	\(\)		
a. costs	b. gains	c. profits	d. interests	
15. The detailed p	lanning and engineerin	g of products, service	s, or processes is call	ed of
products, services.	, or processes.			
a. design	b. production	c. distribution	d. purchase	
16. Cost accounting	ng measures and reports	s financial and other i	nformation related to	the organization's
acquisition or cons	sumption of			
a. races	b. rices	c. raises	d. resources	
17. The manner by	which individuals or g	groups learn about an	d value the attributes	of products or
	hase those produncts is			
a. variance	b. value chain	c. marketing	d. distribution	
18. Most people co	onsider costs as		at must be paid to acq	uire goods and
services.				
a. unreal	b. rare	c. monetary	d. invisible	





اد سؤالات: تستى: ٣٠ تشريحى:	تعد			نام درس: زبان تخصصی ۲
ن (دقیقه): تستی: ۵۵ تشریحی:	زمان آزمو	۱۲۱ (سنتی)	داری (تجمیع) ۱۲۱۴۱۰۸–۴۰۲۴	رشته تحصیلی/ کُد درس: حساب
	مجاز است.		استفاده از:	گد سری سؤال: یک (۱)
19. The	the cost in questic	on, the more likely	the economic feasibilit	v of tracing that
cost to a particular co				
a. high	b. highest	c. higher	d. highest than	520
		No. 20 17	tion to changes in a cos	st driver.
a. fixed	b. unusual	c. deleted	d. variable	
21. A relevant range	is the range of the co	st driver in which a	specific relationship b	etween cost and
driver is	••••			
a. unseen	b. valid	c. invalid	d. expired	
22. Goods partially w	orked on but not yet	fully completed ar	e called ir	nventory.
a. finished goods		b. work-in-proc	ess	
c. direct		d. indirect	Y	
23. A product cost is	the sum of the costs	assigned to a produ	ect for a specific	
a. purpose	b. propose	c. profile	d. prevent	
24. In the CVP mode	l, V which refers to u	inits 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 co	ost driver is important t	o keep in mind.
'Restriction' means .				
a. theory	b. limitation	c. reduction	d. expansion	
26. This method is ca	lled transaction appre	oach and is the met	thod with which you ar	e <u>familiar</u> .
'Familiar' means				
a. مشابه	b. غيرمشابه	آشنا.c	d. خاآشىنا	
27. Customer satisfac	etion is priority one. '	Satisfaction' mean	s	
a. توانمندی	b. ناخشنودى	c. حمایت	d. رضایت	
28. This chapter expla	ains several widely re	ecognized cost con	cepts and terms. 'Conc	epts' means
a. مفاهیم	b. اصطلاحات	د. تفسیرها	تغييرات .d	





				موموادعوه
لات: تستى: ٣٠ تشريحى:	تعداد سؤا			نام درس: زبان تخصصی ۲
يقه): تستى: ٥٥ تشريحى:	زمان آزمون (دق	۱۲۱(سنتی)	ی (تجمیع) ۴۰۲۴–۱۲۱۴۱۰۸	رشته تحصیلی/ کُد درس: حسابدار
	مجاز است.		استفاده از:	گد سری سؤال: یک (۱)
29. Managers will	choose the classificati	on of costs that best	helps them in their p	lanning, control, and
other activities. 'P	Planning' means			
a. كنترل	b. هزينهيابي	بازاریابی.c	d. برنامەرىزى	
	sumptions clearly are e	SSEC BEVELL		y match reality
		xtreme in the sense	that they would <u>rarel</u>	y materifeanty.
'Rarely' means		1944 - 1944a		
همیشیه .a	b. اغلب	بەندرت .c	d. هرگز	
		47		
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					شماره سوال	الف	ج ب	3	ياسخ صحيح	وضعیت کلید
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14				X	7				عادي	
9			X		7				عادي	
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71		X			-	2			عادي	
* *)	X				4			عادي	
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۲.	X				,	2			عادي	



کارشناسی (سنتی)- جبرانی ارشد



تعداد سؤالات: تستى: ٣٠ تشريحى: _

نام درس: زبان تخصصی ۲

زمان أزمون (دقيقه): تستى: ۵۵ كشريحى: ___

رشته تحصیلی / کُد درس: حسابداری -۱۲۱۴۰۲۴

	مجاز است.		استفاده از:	گد سری سؤال: یک (۱)				
امام خمینی (ره): این محرم و صفر است که اسلام را زنده نگه داشته است.								
Find the correct answ	ers (a, b, c, or d) and	mark them on your	answer sheets.					
1- The function of acc	1- The function of accounting is to provide usefulinformation about economic entities.							
a. social	b. biological	c. illegal	d. financial					
2- Accounting theory h	as developed to	changing demand	s and influences.					
a. ignore	b. meet	c. divide	d. reject					
3-occurrences of this \underline{s}	ort are sometimes ref	erred to as the econon	nic consequences of	accounting.				
"Sort" means								
a. kind	b. supply	c. budget	d. variable					
4- GAAP require many	estimates, assumptio	ns, and professional ju	adgments by manage	ement and				
by								
a. clerks	b. students	c. accountants	d. laborers					
5- Ethical behavior req	uires an assessment of	whether a decision of	r action is "right or.	".				
a. true	b. correct	c. left	d. wrong					
6- Financial statements	display either the fin	ancial position of the	entity or one kind of	f changes in				
financial position of en	tity during a period of	time."Display" mean	ıs					
a. join	b. show	c. play	d. separat					
7- Accounting theory h	as been defined as a c	oherent set of	principles.					
a. logical	b. illogical	c. pure	d. public					
8-over the years numer	ous organizations, cor	nmittees, and intereste	ed <u>individuals</u> deve	loped and				
published their framew	orks. "Individuals" me	eans						
a. firms	b. companies	c. offices	d. persons					
9-The two primary qua	lities that make accou	nting information use	ful for decision mak	ing				
areand reliabil	ity.							
a. rejection	b. relevance	c. irrelevance	d. irregularity					
10- Investors and credi	tors can use the inforr	nation on the income	statement to	. the past				
performance of the inte	erprise.							
a. change	b. vary	c. increase	d. evaluate					



کارشناسی (سنتی)- جبرانی ارشد



تعداد سؤالات: تستى: ٣٠ تشريحى: نام درس: زبان تخصصی ۲ وشته تحصیلی/ کُد درس: حسابداری -۱۲۱۴۰۲۴ زمان أزمون (دقيقه): تستى: ٥٥ كشريحى: _ گد سری سؤال: یک (۱) مجاز است. استفاده از: 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 a. size b. cost c. price d. value 13-In the single-step statement, just two groupings exist:.....and expenses. a. losses b. events d. revenues c. avenues 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........... b. taxes c. losses d. profits a. gains 16-The manner by which individuals or groups learn about and value the attributes of products or services and purchase them is called.......... b. production c. Distribution a. operating d. Marketing 17-The detailed planning and engineering of products, services or processes is called"..........of products, services or processes". a. design b. control d. loss c. cost 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



کارشناسی (سنتی)- جبرانی ارشد



ن: تستی: ۳۰ تشریحی:	تعداد سؤالان			نام درس: زبان تخصصی ۲
ه): تستی: ۵۵ تشریحی:	زمان آزمون (دقیقه		1714.74- (رشته تحصیلی/ کُد درس: حسابداری
	مجاز است.		استفاده از:	گد سر ی سؤال: یک (۱)
21- Those activit	ies that customers perc	ceive as adding value t	to the products or se	rvices they purchase
are called	activities.			
a. fixed	b. variable	c. value-added	d. work-in-pro	ocess
22-Operating inc	ome = Total revenues-	-Total		A9/A
a. losses	b. costs	c. profits	d. interests	
23- The operating	g income plus nonoper	rating revenues minus	nonoperating cost n	ninus income taxes is
called				
a. CVP	b. FC	c. net loss	d. net income	
24-R&D stands f	for Research and Deve	lopment. "Research ar	nd Development" me	eans
	د. تحقيق و توسعه	ج. توصيه و تحقيق	ب. پژوهش و ارتباط	الف. جستجو و كاوش
25-Customer sat	isfaction is priority on	e. "Satisfaction" mean	ıs	
	د. وجاهت	ج. خيانت	ب. منفعت	الف. رضايت
26-Probable futu	re economic benefits	obtained or controlled	by a particular entit	y as a result of past
transactions are c	called assets. "Benefits	" means		
	د. سودها	ج. هزينه ها	ب. بدهی ها	الف. دارایی ها
27-Increases in e	quity from peripheral	transactions of an entit	ty are called gains.	'Gains"
means				
	د. سود غیر عملیاتی	ج. سود عملیاتی	ب. ضرر آنی	الف .منافع تخيلي
28- A relevant ra	nge is the range of the	cost driver in which a	specific relationshi	p between cost and
driver is valid.	Valid" means			
	د. ثابت	ج. متغير	ب. نا معتبر	الف. معتبر
29- Noncapitaliz	zed costs are recorded	as expenses of the acc	ounting period when	n they are incurred.
	means	ŗ	61	,
		ج. سرمایه ای نشده	ب.غیر سودمند	الف. سود ده
30 The breakey	on noint is where the t	otal revenues line and	total costs line inter	reect "Breekeven
point" means	en point is where the t	otal revenues line and	total costs file filter	sect. Dieakeven
point means		lu I na		1 1 2 20
	د. سترتاستر تقطه ها	ج. نقطه سرتاسری	ب. نقطه سربه سر	الف. نقطه سراسری



نیمسال اول ۹۰-۸۹

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٤			X		ē			غادي	
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3				X	ب			عادي	
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14	Z	X	-		ب			عادي	
117				X	13			عادي	
75				X	3			عادي	
10	X				الف			عادي	
) 11				Х	د			عادي	
44				X	3			عادي	
YA	X				الف			عادي	
7.5			X		٥			عادي	
۲.		X			ų			عادي	





کارشناسی (سنتی- تجمیع)-جبرانی ارشد

تعداد سؤالات: تستى: ٣٥ تشريحى:				درس: زبان تخصصی ۲
آزمون: تستى: ۵۰ تشريحى: دقيقه	زمان			نه تحصیلی/ کُد درس: حسابداری
ازمون نمره منفی دارد 🔾 ندارد 📦				17171-1-1717-74
	منبع:	مجاز است.	استفاده از:	سر ی سؤال: یک(۱)
		وزه سپر آتش جهنم است.	پیامبر اعظم^(ص): ر	
A: Select the best Per	sian or Eng	lish meaning for t	he underlined wo	ords:
1- Decrease in equity	from periph	eral or incidental tr	ansactions of an er	ntity is its losses.
a. net loss	b. gains	c. net as	sets d. re	venue
2-Change in equity of a	an entity of	an entity during a p	eriod from transac	ction is called
"comprehensive incom	<u>me''</u> .		- 4	
a. سود جامع	b.بهای واقعی	بنه اداری .C	ياتى. d هزي	سود عمل
3-Companies, that use	liberal acco	ounting policies, rep	oort higher income	numbers in the short run.
a. preferred	b. aggressi	ve c. quant	ified d. en	nployed
4-General expenses are	subsection	reporting expenses	s of general admir	nistration.
a. هزينه هاي واقعي	نه های نرمال.b	های متغیر .C هزی	اری.d هزینه ه	هزینه های اد
5-The distribution of s	services and	products to custon	ners is a premier m	nechanism for a business.
a. توزیع	b.تكميل	ارزش.c	d. ت.	وسع
6- Value chain is the se	equence of b	ousiness functions in	n which <u>utility</u> is a	added to the products or
services.				
a. usefulness	b. quality	c. activi	ty d. va	nriety
7-The difference between	en the actua	al results and budge	eted amounts is cal	led <u>variance.</u>
a.ضايعات	b.،زنجیره	انحراف. C	d. مى	بی نظ
8-Actual costs are diffe	erent from b	oudgeted costs in ac	counting.	
a. capitalized	b. historica	d c. conve	ersion d. pr	rime
9- The sum of the costs	s assigned to	a product is prod	ucts cost.	
a.هزينه توليد	مت تمام شده. b	، تاریخی .c قی	سول.d قيمت	هزينه محص
10-All of the units will	l be sold at 2	2000 RLS each.		
a. chapters	b. example		iges d. pa	nckages





کارشناسی (سنتی- تجمیع)-جبرانی ارشد

تعداد سؤالات: تستى: ٣٥ تشريحى:ـــ				م درس: زبان تخصصی ۲
آزمون: تستى: ۵۰ تشريحى:ــ دقيقه	زمان			سته تحصیلی/ کُد درس: حسابداری
آزمون نمره منفی دارد 🔾 ندارد 🍙				17171-1-1717-79
	مجاز است. منبع: —	ì	استفاده از:	، سری سؤال:یک(۱)
11-The factor which af	fects revenues is cal	led "revenue dr	iver"	
		1717	محرک هزینه.d	6.60
محرک درآمد.a	درآمد خالص.b	ارزش افزوده.C	محر ک هزینه.u	
12-A grouping of indiv	idual cost items is $\underline{\mathbf{c}}$	ost pool.		9110
حسابداري صنعتي.a	b.مخزن هزينه	موجودي اوليه. C	خصيص هزينه .d	J.
13-This product has mi	nimal sales value, so	o it is a scrap.		
a. ضايعات	b.تنزیل	قراضه.C	d.فرسوده	
14-Our auditor, Mr. Te	hrani, believed that	our financial stat		ated; therefore an
adverse opinion was r	eported.			
نظر مشروط.a	عدم اظهار نظر.b	نظر مردود،C	ارائه نظر.d	
15-When you misstate	the financial stateme	ents unintentiona	ally, an error has be	en occurred.
a. اختلاف	b. بي نظمي	تفاوت.C	d. اشتباه	
			3 T T T T T T T T T T T T T T T T T T T	
B: Fill in the blanks w				
16- An intentional miss	statement of the fina	ncial statements	is	
a. mistake	b. irregularity	c. correct	d. regularity	y
17- When the financial	statement indicates	a failure to follo	w generally accepte	ed accounting
principles, an auditor p	repares a (n)	opinion.		
a. qualified	b. adverse	c. disclaimer	d. wrong	
18- In comparison with	external auditor, an	internal auditor	is more likely to be	concerned
with				
a. internal administra	tive control	b. operational	auditing	
c. cost accounting pro	ocedures	d. internal cor	ntrol	
19- This unacceptable	unit of production sh	nould be discarde	ed, it is	
a. scrap	b. reworked	c. spoilage	d. waste	





کارشناسی (سنتی- تجمیع)-جبرانی ارشد

. سؤالات: تستى: ٣٥ تشريحى:ـــ	تعداد			نام درس: زبان تخصصی ۲
ن: تستى: ۵۰ تشريحى ــ دقيقه	زمان آزمور			نام درس: زبان تخصصی ۲ رشته تحصیلی/ کُد درس: حسابداری
ن نمره منفی دارد 🔾 ندارد 🍙	آزمو			17171-1-1717-79
	جاز است. منبع: —	-	استفاده از:	گد سری سؤال:یک(۱)
20- Costs are assign	ed to a distinct unit, ba	atch or a lot of produ	acts or services in a	
"costing s	system".			3,69
a. job	b. direct	c. process	d. indirect	
21-Your equation is	wrong because "net in	ncome" equals:		
a. Variable costs+	fixed costs	b. Total revenue	s- total costs	
c. Operating incor	me- Income taxes	d. Fixed costs+ t	arget operating inc	ome
22- Despite of cost of	driver changing,	cost doesn't cha	nge totally.	·
a. variable	b. fixed	c. prime	d. labor	
23- Two major class	sifications of costs are:	/and.		
a. direct/ indirect ,	, variable/fixed	b. direct/fixed, in	ndirect/ variable	
c. fixed/ indirect,	variable/ direct	d. unfixed/indire	ct, invariable/direc	t
24- A cost determina	ant or is any	factor that affects to	otal costs.	
a. management	b. behavior	c. generator	d variable	
25-Do you know wh	nat the key success fac	tors are? Yes, they a	ire:	
Cost, quality, time a	andproducts	and services.		
a. planning	b. detailed	c. creative	d. innovative	
26- Remained assets	after deducting liabili	ities isint	erest.	
a. received	b. peripheral	c. residual	d. ethical	
27is a m	ajor means of helping	managers undertake	to administer each	of the business
function.				
a. Accounting	b. Controlling	c. Auditing	d. Planning	
28- In order to descr	ribe the actions manag	ers undertake to sati	sfy customers, they	use cost
a. behavior	b. management	c. marketing	d. allocation	





تعداد سؤالات: تستى: ٣٥ تشريحى:ـــ				نام درس: زبان تخصصی ۲
زمان آزمون: تستى: ٥٠ تشريحى:ــ دقيقه			داری	رشته تحصیلی/ کُد درس: حساب
ازمون نمره منفی دارد 🔾 ندارد 🚇				17171-1-1714-74
منبع:	مجاز است.	ستفاده از:	1	گد سری سؤال:یک(۱)
29- Two primary qualities that mal	ke accounting i	nformation useful (for decision mak	ring
areand	ite decounting .			600
a. comparability /consistency	b. re	elevance/reliability		
c. verifiability /timeliness		nderstandability/ne	utrality	110
30-In preparing external financial		-		
a. FASB b. SFAC			l. GAAP	-
C: Persian equivalents	0.0			
Choose the best Persian translati	ion for the unc	ler lined expressio	n.	
31- He is responsible for calculating				ompany.
a. مخارج قطعی ساخت تولید است.		100		
محارج قطعی ساخت تولید است. ۵۰	673	آمدهای مستقیم حاصل از توا		
ارقام مستقیم ساخت و تولید .C.	ت. d.	. های دستمزد و مستقیم ساخ	هزينه	
32-The accountant did not conside	r the <u>conversio</u>	n costs of the new	products.	
a. های نوسازی b. هزینه های تبدیل	ت. c. هزينه	d هزينه هاي تغييرا	هزینه های جابجایی.ا	
33-The president of our com any a	sked for the rev	ision of the stands	ard unqualified	audit report.
a. گزارش استاندارد حسابرسی غیر حرفه ای	رد .b.	زارش حسابرسى مقبو استاندا	گ	
گزارش نهایی حسابرسی استاندارد .C.	سی.d	گزرش ناقص استاندارد حسابر		
34- Management proud was the n	main reason for	closing down the	control office.	
a. ضعف مديريت b.	c. ت	d تقلب مديري	اشتباه مديريت .ا	
35-The non- capitalized costs of o	our factory is to	o little.		
a. هزینه های اضافی	b. ن	هزینه های غیر سرمایه ا		
C. هزینه های جاری	d. ، .	هزینه های سرمایه ای نش		

سو	شماره	الف	4	8	٥	پاسخ صحیح	وضعيت كبليد
	١			X		*	عادي
	ž	X				الف	عادي
	٣			X		ب	عادي
	ź				X	à	عادي
	٥	X				الف	عادي
	3				X	الف	عادي
	Y			X		3	غمادي
	A				X	پ	عادي
	٩				X	3	عادي
	١.	X				3	عادي
	1.1	X				الف	عادي
	11		X			, P	عادي
	17			X		3	عادي
	١٤	X				3	غادي
	١٥				X	3	عادي
	17		X			ب	عادي
	14			X		الف	عادي
	14			X		٥ ،	عادي
	19	X			1	3	عآدي
	۲.	X		4		الن	عادي
	*1	X^{N}	X			25	عادي
	**		X			ė	عادي
	77	X		1		الف	عادي
400	12				X		عادي
A	70				X	٥	عادي
D 2	**				X	NJ	عادي
	4.6	P			X	الف	عادي
	۲۸	X				ب	عادي
	Y 9		X			ن	عادي
	۲.	X				٥	عادي
	71				X	٥	عادي
	7.7	X				الف	عادي
	77	X				÷	عادي
	7 £			X		8	عادي
	ro				X	٥	عادي





		ten privatio				
تعداد سؤالات: تستى: ٣٠ تشريحى:					نام درس: زبان تـ	
أزمون: تستى:۶۵ تشريحى: دقيقه	زمان		مسابداری- ۱۲۱۴۰۲۴	کُد درس: −	رشته تحصیلی ,	
آزمون نمره منفی دارد ⊖ ندارد ⊛		and in	42- 4		. 110	
	مجاز است.	ده از:	- Carrier Control	یک(۱)	کُد سری سؤال:	
	نه به دارایی و نژاد.	شرافت به خرد و ادب است	امام على ^(ع) :			
Find the correct answers (a, b, c, or d).						
1-Accounting provides a service through measurement of and communication						
aboutactiviti	es.			7.4		
a. social	b. cultural	c. biological	d-economic			
2-The environment of	accounting consists o	f social, economic, po	olitical, legal conc	litions, re	estraints,	
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 nume	erous organizations an	nd individuals develop	ed their own con	ceptual		
frameworks. 'Numerous' means						
a. no	b. one	c. many	d. few			
6-Decision makers diff	fer widely in the types	s 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			





تعداد سؤالات: تستى: ٣٠ تشريحى: ــــ			، ۲ س: حسابداری– ۱۲۱۴۰۲۴	نام درس: زبان تخصص			
، أزمون: تستى:80٪ تشريحى:— دقيقه	زمان		س: حسابداری- ۱۲۱۴۰۲۴	رشته تحصیلی , کُد در			
آزمون نمره منفی دارد 🔾 ندارد 🛞							
	مجاز است.	اده از:	(۱) استف	گد سری سؤال: _{یک}			
11-The 'cost of goods s	sold section' is a subse	ection that shows the c	ost of goods that wer	e sold			
tothe sales.							
a. stop	b. change	c. produce	d. delete	•			
12-The unusual and int	12-The unusual and infrequent material gains and losses are called						
a. revenues	b. taxes	c. extraordinary item	d. usual items				
13-A subsection that li	sts expenses resulting	from the company's e	fforts to make sales i	S			
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 ser	vices are delivered to	the customers is				
called		VIII.					
a. distribution	b. production	c. design	d. research				
16-The support activiti	es provided to custom	ners are called	•0				
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	2.0						
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				





نام درس: زبان تخصصی ۲ تشریحی: ۳۰ تشریحی: —							
رشته تحصیلی , گد درس: حسابداری – ۱۲۱۴۰۲۴ تشریعی: دقیقا							
آزمون نمره منفی دارد 🔾 ندارد 🛞	مجاز است.	اده از:	استة (١	گد سری سؤال: یک(۱			
21-In preparing financi	al statements, accoun	tants are confronted w	ith the potential da	ngers of bias,			
inexactness, and ambiguity. 'Ambiguity' means							
a. ابهام	b. اتهام	دقت .C	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	23-Relevant information helps users confirm or correct prior expectations. 'Confirm'means						
a. تاخير انداختن	b. تایئد کردن	c. تدبیر کردن	d. تكذيب كردن				
24-One of the basic elements of financial statements is liabilities. 'Liabilities' means							
a. ضررها	b. پس اندازها	c. بدهی ها	دارائی ها .d				
25-The value chain is t	he sequence of busine	ess functions in which	utility is added to t	he products of			
an organization. 'Value chain' means							
ارزیابی زنجیر.a	b. زنجیر باارزش	زنچیره ارزش .c.	ارزش زنجیره .d				
26-Variance refers to the	26-Variance refers to the difference between the actual results and the budgeted amounts. 'Variance'						
means							
a. انحراف	b. اجتماع	اشتراک.c	اتحاد.d				
27-A cost driver is any	factor that affects tot	al costs. 'Cost driver'	neans				
a. اتومبيل هزينه دار	b. هزينه اضافي	د. هزينه راننده	محرک هزینه .d				
28-Finished goods inventory is the goods fully completed but not yet sold. 'Goods' means							
a. مخارج	b. צוע	د. خوبی ها	رویه ها.d				
29-Accounting systems of organizations often change over time. 'Organizations' means							
a. سازمان ها	b. مدارس	ادارات .c	d. كميته ها				
30-Managers often select the method they find easiest to use in their specific situation. 'Managers'							
means							
a.کارفرمایان	b.کارکنان	کارمندان.c	d. مدیران				

					in			2
					شماره سوال	د ج ب الف	پاسخ صحیح	وضعیت کلید
Y				X	۵		عادي	
7		X			Ų		عادي	
. 4		X			Ţ		عادي	7
٤			X		٥		عادي	
٥			X		5		عادي	
X	X				الذ	7	عادي	
٧				X			عادي	
A				X	7	Ā	عادي	
1				X	3		عادي	
٧.	X				li li		عادي	
YY		X		4	100		عادي	
١٢			X	Í	5		عادي	
ìτ		- 4		X	4		عادي	
١ ٤	X	X			الف		عادي	
10	X				الف		عادي	
13	•			X	3		عادي	
17	f	X			1		عادي	
14		/	X		9		عادي	
1	X				Ē		عادي	
, K.	9	X			Ţ		عادي	
41	X				الف		عادي	
7.7				X	-		عادي	
17		X			Ų		عادي	
75			X		3		عادي	
Yo			X		5		عادي	
17	X				الف		عادي	
**				X	13		عادي	
44		X			Ţ		عادي	
7.5	X				الف		عادي	
۲.				X	4		عادي	





		(A)	(6)
	مجاز است.	استفاده از:	گد سری سؤال: یک (۱)
آزمون نمره منفی دارد ⊖ ندارد ⊛			تجميع ١٢١٢٠٠٨ - سنتي ١٢١٤٠٢۴
زمان آزمون: تستى: ٥٠ تشريحي: ــــدقيقه			رشته تحصیلی و کُد درس: حسابداری
تعداد سؤالات: تستى: ٣٠ تشريحى:			نام درس: زبان تخصصی (۲)

امام علی این برتری مردم به یکدیگر، به دانشها و خردهاست؛ نه به ثروتها و تبارها.

A. Choose the best answer.

بهترین جواب را انتخاب کنید.

- 1. What is the definition of Management accounting information?
 - a) It is primarily for decision makers who are outside the economic entity, such as investors, creditors, and governmental agencies.
 - b) It is primarily for decision makers who are inside the economic entity, such as investors, creditors, and governmental agencies.
 - c) It is primarily for decision makers who are outside the economic entity, such as managers at various organizational levels of entity.
 - d) It is primarily for decision makers who are inside the economic entity, such as managers at various organizational levels of entity.
- 2. Accounting information can be divided into two broad categories, according to the type of decision maker who uses it. What are they?
 - a) Financial accounting and cost accounting
 - b) Management accounting and financial accounting
 - c) Public accounting and cost accounting
 - d) Management accounting and cost accounting
- 3. GAAP has been developed to provide
 - a) Managerial accounting
 - b) Governmental accounting
 - Financial accounting and reporting
 - d) Cost accounting





تعداد سؤالات: تستى: ٣٠ تشريحى:			نام درس: زبان تخصصی (۲)
زمان آزمون: تستى: ٥٠تشريحى: ــــدقيقه			رشته تحصیلی و کُد درس: حسابداری
آزمون نمره منفی دارد ⊖ ندارد⊛			تجميع ١٢١٤١٠٨ - سنتي ١٢١٤٠٢
	مجاز است.	استفاده از:	گد سری سؤال: يک (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



d) A Capital



تعداد سؤالات: تستى: ٣٠ تشريحى:			صصی (۲)	نام درس: زبان تخ
زمان آزمون: تستى: ٥٠ تشريحى: ــــ دقيقه			درس: حسابداری	رشته تحصیلی , کُد
آزمون نمره منفی دارد⊖ ندارد⊛			۱- سنتی ۱۲۱۴۰۲۴	111.1
	مجاز است.	استفاده از:	بک (۱)	کُد سری سؤال:
9. When an entity applies the	same accounting treat	ment to similar events, fr	om period to peri	od, the entity
is considered to have	•			
a) Relevance			- 4	
b) Consistency				
c) Reliability			A	
d) Comparability				>
•				
10means that infor	mation cannot be sele-	cted to favor one set of in	terested parties o	ver another.
a) Verifiability				
b) Representational faithfulnes	SS			
c) Neutrality		VIII.		
d) Reliability				
1 the STA and the Manager of the STA A				
11. Which one of the followin	g items is a financing	activity?		
a) Purchase of equipment.				
b) Issuance of bonds.	A SILL			
c) Cash payments for current e	expenses.			
d) Cash received from custom	ers.			
12. Which of the items mention	ed below show the so	ources and the amounts of	of capital obtained	l and used by
the enterprise during the per	iod?			
a) Operating, Investing and Fi	nancing activities			
b) Revenue, Expenses and Gai	in activities			
c) Operating Income, Non-ope	erating Income and Lo	ss activities		
d) Profitability, Liquidity and	Financing activities			
13. Capitalized costs are first rec	corded as			
a) An expense				
b) An expenditure				
c) An asset				





تعداد سؤالات: تستى: ٣٠ تشريحى:			نام درس: زبان تخصصی (۲)
زمان آزمون: تستى: ٥٠ تشريحى: دقيقه			رشته تحصیلی و کُد درس: حسابداری
آزمون نمره منفی دارد ← ندارد ﴿			تجميع ١٢١٤١٠٨ - سنتي ١٢١٤٠٢
	مجاز است.	استفاده از:	کُد سری سؤال: یک (۱)
14. Extraordinary Items are:			
a) Unusual and Infrequent mate			A (C)
b) Usual and Frequent material			
c) Unusual and Frequent materi	al gains and losses		
d) Usual and Infrequent materia	al gains and losses Gai	ins	
15.6			6.6.1
15. General purpose financial re			ofusers of financial
information as a whole, rathe	er than the needs of	user groups.	
a) Internal - Particular			
b) Internal - All		VIII.	
c) External - Particular	- 4	W. D.	
d) External - All		9 2 .	
16. In the new management appro	oach of modern cost a	ccounting, the central the	heme is:
a) Key success factors	911 4		
b) Total value-chain analysis	AN		
c) Customer satisfaction			
d) Continuous improvement			
17. A costing system typically ac	counts for costs in two	basic stages. What are	e they ?
a) Cost Accumulation and Cost		J	torion € 150
b) Cost Accumulation and Cost	Assignment		
c) Cost Accumulation and Cost	Tracing		
d) Cost Accumulation and Cost	Behavior		
18. Managers prefer to make deci	isions on the basis of .	costs rather tha	ıncosts.
a) Direct - Indirect			
b) Variable – Fixed			
c) Indirect – Direct			
d) Fixed – Variable			



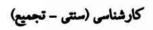


تعداد سؤالات: تستى: ٣٠ تشريحى:			ام درس: زبان تخصصی (۲)
زمان آزمون: تستى: ٥٠ تشريحى: دقيقه			شته تحصیلی و کُد درس: حسابداری
آزمون نمره منفى دارد ⊖ ندارد ﴿			تجميع ١٢١٤١٠٨ - سنتي ١٢١٤٠٢
	مجاز است.	استفاده از:	گد سری سؤال: یک (۱)
19. Cost tracing is the assigning of	of costs to t	he chosen cost object.	
a) Direct			
b) Variable			4.63
c) Indirect			
d) Fixed			VAA
20. Cost allocation is the assigning	g of cost	s to the chosen cost object	ot l
a) Direct			
b) Variable			V
c) Indirect			
d) Fixed			
21. The continuous cost reduction	n efforts of compet	itors create a never-end	ing need for organizations to
their own costs	45/		
a) Add	711		
b) Reduce	V 2011 .		
c) Increase			
d) Focus			
22. A cost driver (also called a cos	t generator or cost d	eterminant) is	that affects total costs.
a) Financial factor			
b) Non-financial factor			
c) Any factor			
d) Money factor			
÷			
23. A(n) is a cost th	at does not change i	n total despite changes in	a cost driver.
a) Variable cost			
b) Fixed cost			
c) Direct cost			
d) Indirect cost			





تعداد سؤالات: تستى: ٣٠ تشريحى:			نام درس: زبان تخصصی (۲)
زمان آزمون: تستى: ٥٠ تشريحى: ــــ دقيقه			رشته تحصیلی و کُد درس: حسابداری
آزمون نمره منفی دارد⊖ ندارد⊛			تجميع ١٢١٤١٠٨ - سنتي ١٢١٤٠٢
	مجاز است.	استفاده از:	گد سری سؤال: یک (۱)
53 A			
24. A is	the range of the cost dr	river in which a specific i	relationship between cost and
driver is valid.			
a) Reliable range			YAYA)
b) Simple range			
c) Master range			C. 2.
d) Relevant range			
25. Noncapitalized costs are re	ecorded as of	the accounting period wh	hen they are incurred
a) Expenses			
b) Assets		A	
c) Expenditure		$\forall AA$	
d) Noncapital			
26 are a	all manufacturing costs	considered to be part of	of the cost object (say, units
finished or in process), but th			
way.	A	•	
a) Direct manufacturing labor	or costs		
b) Direct materials costs	V ()		
c) Indirect manufacturing co	sts		
d) Conversion costs			
27 are all dir	ect manufacturing costs		
a) Conversion costs	eet manaractaring costs		
b) Prime costs			
8			
c) Expenditure			
d) Overhead costs			







	ر ۸۹–۸۹	نیمسال او		
تعداد سؤالات: تستى: ٣٠ تشريحى:				ام درس: زبان
زمان آزمون: تستى: ٥٠ تشريحى: ــــ دقيقه			گد درس: حسابداری	ِشته تحصیلی و ک
آزمون نمره منفی دارد ← ندارد ﴿			۱۲۱ – سنتی ۱۲۱۴۰۲۴	
	مجاز است.	استفاده از:	یک (۱)	کُد سری سؤال:
28. Increase in equity (net asse	ets) from peripheral or i	ncidental transactions of	f an entity and fro	m all other
transactions and other events a	and circumstances affect	ing the entity during a p	eriod except those	that result
from revenues or investments b			4.62	
a) Gain	Section (Secreta way, separate), respective environmental interest.		9.0	
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 inte	rests (or equity) in it is c	alled	
a) Investment by Owner	and the same of	AAA		
b) Distribution to Owner				
c) Equity				
d) Comprehensive Income				
	7/1/2			
30. Thereports cas	sh receipts and cash disbi	ursements from operating	g activities.	
a) Indirect method				
b) Reconciliation method				
c) Direct method				
d) Equity Method				

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تع*داد سوان:* مین، ۱۰۰ معین، — میزیش، — ام*ن آ*زمون (نقیقه): تستی و تکمیلی : ۶۰٪ گفزیدی: —

نام درس: زبان تخصصی (۲) رشته نصبلی گرایش: حسابداری که درس: ۲۲۱۴۰۲۴

ال برگه پاسخنامه خود، علامت بزنید.	کد سری سؤ	۱ را در قسمت	لطفاً، گزينه	دانشجوی گرامی:	*
	بود.	ده شيما خواهد	این امر برعه	يهى است، مسئوليت	بد

** استفاده از فرهنگ لغت مجاز نیست.

*** این آزمون نمره منفی ندارد.

- 1. Which group of decision makers uses management accounting information primarily?
 - a. Those who are outside the economic entity.
 - b. Those who are inside the economic entity.
 - c. Investors, creditors and governmental agencies.
 - d. Top level managements.
- - a. ambiguity
 - b. responsibility
 - c. continuity
 - d. accountability
- 3. General purpose financial reporting is designed to serve the needs of
 - a. particular user groups
 - b. voluntary companies
 - c. external users of financial information as a whole
 - d. specific banks and organizations
- 4. What occupies the third level (the final level) of a conceptual framework?
 - a. The basic objectives.
 - b. The qualitative characteristics.
 - c. The measurement and recognition concepts.
 - d. The goals and purposes.

دانشگاه پیامنور

زمان آزمون (دقیقه): تستی و تکمیلی : ۴۰٪ تشریعی: –

نام درس: زبان تخصصی (۲) رشته تصيلي ـ گرايش: حسابدارى א נעניי אין אין

5. For information to be useful, there must be a connection (linkage) between decision makers
and the decisions they make. This link is called
a. inferior information
b. useful information
c. understandability
d. materiality
6. If accounting information is verifiable, faithful in representation, and reasonably free of errors
and bias, it is
a. reliable
b. relevant
c. comparative
d. predicative
7. Information that has been measured and reported in a similar manner for different enterprises is
considered
a. neutral
b. verifiable
c. faithful
d. comparable
8. What is probable economic benefits obtained or controlled by a particular entity as a result of
past transactions, or events called?
a. Liabilities
b. Assets
c. Basic elements
d. Consistent standards



	ا سبين ا	تعداد سوان، سی،
تشریحی:	تكميلى : ۴۰	زم <i>ان آ</i> زمون (د قیقه): تستی و

نام درس: زبان تخصصی (۲) رشته تحصیلی-گرایش: حسابداری که درس: ۲۲۱۴۰۲۴

9.	Decreases in	net assets of	of a particular	enterprise	resulting	from	transferring	assets,	rendering
	services or i	ncurring lia	abilities by the	enterprise	to owners	is cal	led		

- a. investments by owners
- b. comprehensive income
- c. comparability and consistency
- d. distributions to owners

10. A subsection that shows the cost of goods that were sold to produce the sales is called

- a, cost of Goods Sold Section
- b. sales or revenue section
- c. operating section
- d. non-operating section
- 11. How many groupings exist in a single-step statement?
 - a. Four
 - b. Two
 - c. One
 - d. 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?
 - a. Investing activities
 - b. Operating activities
 - c. Both investing and operating activities
 - d. Financing activities



	ا سعبی،	ىسى.	تعداد سوان:
: تشریحی:	تكمي <i>لى :</i> ۶۰	ستی و	مِمان آزمون (دقیقه): ت

نام درس: زبان تخصصی (۲) رشته نصیلی-گرایش: حسابداری کددرس: ۲۲۱۴۰۲۴

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)
a. determining cash flows from investing and financing activities
b. determining the current year's income statement
c. analyzing the difference between the beginning and the ending cash balances
d. 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
a. income tax
b. extraordinary items
c. general expenses
d. selling expenses
15. The mechanism by which products or services are delivered to the customer is termed
a. control
b. distribution
c. production
d. marketing
16. The sequence of business functions in which utility (usefulness) is added to the products or
services of an organization is called
a. value chain
b. variance
c. cost accounting
d. cost management



کاتال و خانواده پیام نوریما مرجع دانلود نمونه سوالات و جزهات پیام نور آ@ ayamnoria . . نسی سارتی . اسی سارتی . زمان آزمون (دقیقه): تستی و تکمیلی : ۴۰٪ نظریدی: –

نام درس: زبان تخصصی (۲) رشته تصیلی -گرایش: حسابداری کد درس: ۱۲۱۴۰۲۴

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
d. cost unocution
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
The second section of the secti



تع*داد مسوال:* معنى ۱۰۰ معین. — معربی. — مان آزمون (لقیقه): تستى و تكمیلى : ۶۰٪ تظریدى: — نام درس: زبان تخصصی (۲) رشته نصبلی گرایش: حسابداری که درس: ۲۲۱۴۰۲۴

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



تع*داد سوین:* میں، ۱۰۰ معین، — میریش، — سان آزمون (دقیقه): تستی و تکمیلی : ^{۶۰} گفریش: — نام درس: زبان تخصصی (۲) رشته نصبلی گرایش: حسابداری که درس: ۲۲۱۴۰۲۴

	25.	Material	left	over	when	making a	main	or joint	product is	called		
--	-----	----------	------	------	------	----------	------	----------	------------	--------	--	--

- a. reworked units
- b. normal spoilage
- c. abnormal spoilage
- d. scrap
- 26. What is an auditor employed by a company to audit for a company's board of directors and management called?
 - a. Independent auditor
 - b. Internal auditor
 - c. Operation auditor
 - d. Dependent auditor
- 27. Pronouncements issued by the AICPA to interpret generally accepted auditing standards are
 - a. generally accepted auditing standards
 - b. financial statements audit
 - c. statements on auditing standards
 - d. compliance audit
- 28. A misstatement in the financial statements, knowledge of which would affect a decision of a reasonable user of the statements is
 - a. material statement
 - b. disclaimer of opinion
 - c. adverse opinion
 - d. qualified opinion



تع*داد سیون:* بعنی، ۱۰۰ بعبی، --- سریش، ---*ن آزمون (دفیق): تستی و تکمیلی : ^{۶۰} گ*فریش: ---

نام درس: زبان تخصصی (۲) بشته تحصیلی-گرایش: حسابداری که درس: ۱۲۱۴۰۲۴

- 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

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77		X			ب				عادي	77
77	X								عادي	71
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■ صفحه ۱ از 3



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سرى سوال: يک ۱	ﻪ): ﺗﺴﺘﻰ: ٧٠ ﺗﺸﺮﻳﺤﻰ: ٠	زمان آزمون (دقية	تعداد سوالات: تستى: ٣٠٪ تشريحى: ٠
		صصی 2 ،زبان تخصصی پیشرفته	عنـــوان درس: زبان تخصصي،زبان تخ
17129771	۱۲۱۱ - ،حسابرسی ۱۲۱۴۱۳۴ - ،مدیریت	سابداری ۱۲۱۴۰۲۴ - ،حسابدار ی ۴۱۰۸	رشته تحصیلی/کد درس: حسابداری، ح
1- Accounting informa maker who uses it.	ition can be divided into t	wo broad, according	to the type of decision
1. cities	^{2.} towns	^{3.} countries	^{4.} categories
2-Like other human ac	ctivities and disciplines,	is largely a produc	t of its environment.
1. accounts	^{2.} accounted	3. accounting	4. accountant
	are the qualitative charact ncial statements (, liabi		ting information useful and
1. assets	^{2.} papers	^{3.} journals	^{4.} magazines
4- Investment by own	ersin net assets.		
1. falls	^{2.} drops	^{3.} decreases	^{4.} increases
5-GAAP help increase representation ally f	the of financia	I statement users that the	statements are
1. confident	2. confidence	^{3.} confidential	^{4.} confidentially
6-Investing activities g	enerally involve		
1. short-term assets	3	2. short-term losses	
3. long-term assets		4. long-term losses	
	e of the statement of cash f an entity during a period	•	ation about cash receipts
1. taxes	^{2.} banks	3. payments	^{4.} deliveries
8-The income stateme number of different	ent helps users of the finan ways.	cial statements predict fu	ture in a
1. cash cars	^{2.} cash flows	3. cash floats	^{4.} cash floods
9- The metl	hod deducts from operatir	ng cash receipts the operat	ing cash disbursements.
1. direct	^{2.} rejected	^{3.} variable	^{4.} unacceptable
10-People are sometim	es surprised to learn that	there are two ways to	the net income.
1. calculate	^{2.} calculates	3. calculated	^{4.} calculating
11-The accounting system in almost every organic		most quanti	tative information system
1. invalid	^{2.} credible	3. careless	^{4.} unorganized

= نیمسال دوم ۱۴۰۱-۱۴۰۰



سری سوال: یک ۱	(دقیقه): تستی: ۷۰ تشریحی: ۰	زمان آزمون	ىداد سوالات: تستى: 30 تشريحى: 0
		عصصی ² ،زبان تخصصی پیشرفته	عنــــوان درس: زبان تخصصی،زبان تخ
یریت۱۲۱۸۹۳۳	۱۲۱۴۱۰۸ - ،حسابرسی ۱۲۱۴۱۳۴ - ،مد	نسابداری ۱۲۱۴۰۲۴ – ،حسابدار ی	ِشته تحصیلی/کد درس: حسابدار ی،ح
12-The mechanism by which	ch products or services are	e delivered to the custo	mer is called
1. communication	^{2.} conversation	3. calculation	^{4.} distribution
13-Management accounting	g exists to help managers	make better	
1. statements	2. errors	^{3.} decisions	^{4.} chains
14-Managers are increasing and customers. 'Parties		ormation with external	parties such as suppliers
1. groups	^{2.} houses	3. sizes	^{4.} workers
15-Financial accounting, as	mentioned, is constrained	d by	
1. _{CVP}	2. R&D	^{3.} GAAS	^{4.} GAAP
16-A changing in the level of related cost object.	of the cost driver will caus	e a change in the level	of the cost of a
1. total	2. minimal	^{3.} internal	^{4.} external
17-All accounting systems a from budgeted or forec		which are the costs inc	urred, as distinguished
1. rare	^{2.} actual	^{3.} unreal	^{4.} imaginary
18-Service-sector companie	es provide services or	products to their	customers.
1. _{seen}	^{2.} tangible	^{3.} available	^{4.} intangible
19-Capitalized costs are pro	esumed to provide	benefits to the con	npany.
1. past	^{2.} future	^{3.} unreal	^{4.} non-receivable
20-Fixed costs include both	direct fixed costs and	fixed costs of a cl	nosen cost object.
1. right	^{2.} direct	^{3.} indirect	^{4.} straight
21-The breakeven point is	that quantity of output wl	nere totalaı	nd total costs are equal.
1. losses	2. revenues	3. expenses	^{4.} expenditure
22-Operating income is con	mputed by subtracting	from operating	g revenues.
1. used revenues		2. used benefits	
3. operating costs		4. operating profits	



سری سوال: یک ۱	ه): تستی: ۷۰٪ تشریحی: ۰	زمان آزمون (دقیقه	نداد سوالات: تستى: 30٪ تشريحى: 0
1712988	۱۲۱ - ،حسابرسی ۱۲۱۴۱۳۴ - ،مدیریت	صصی 2 ،زبان تخصصی پیشرفته سابداری ۱۲۱۴۰۲۴ – ،حسابدار ی ۴۱۰۸	ننــــوان درس: زبان تخصصی،زبان تخ ِ شته تحصیلی/کد درس: حسابدار ی،ح
		of the output that vary with	
1. Condensed line		^{2.} Converted margin	า
3. Contribution mar	gin	4. Concentration ma	
24-The costing systems costing.	of many companies comb	oine some elements of bot	h job costing and
1. pool	2. process	3. tracing	4. budgeting
=	ectives of <u>financial report</u> lit decisions. 'Financial rep	ing is to provide informatio	on that is useful in
نتايج _{سودمند} .1	هدفهای گزارش .2	امور مالی شرکت 3.	گزارشگری مالی 4۰
	vestment community uses	s this report to determine <u>r</u> eans	orofitability, investment
مشا _{ر کت} . 1	2. _{سوداًوری}	زیا _{ن دهی} .3	سرمایه گذاری 4۰
<u>-</u>	er financial statements, sh	in a statement of cash flow lould help investors, credit	
ا _ر تباط	2. تحقق	3. تطابق	4. افشا
28-These principles <u>rest</u>	trict the set of revenue an	d cost measurement rules.	'Restrict' means
حذف _{می} کند . 1	تغییر می دهد۔ 2	محدود می کند .3	4. گسترش می دهد
	-	ys remember that manager 'Exclusively' means	•
منحصراً .1	مختصراً 2.	مفصلاً .3	متناوباً 4.
30-Costs may be assign 'Efficiency' means	-	ilitate decisions about dep	artmental <u>efficiency</u> .
ارایی .1	2. _{قانون}	اختيار .3	حق مال <i>ی</i> ⁴