



تعداد سوالات: تستی: ۳۰ تشریحی: —

نام درس: زبان تخصصی (۲)

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

رشته تحصیلی و کد درس: حسابداری

آزمون نمره منفی دارد ○ ندارد ⊗

تجميع ۱۲۱۴۱۰۸ - ستى ۱۲۱۴۰۲۴

مجاز است.

استفاده از: —

کد سری سؤال: یک (۱)

امام علی^(ع): برتری مردم به یکدیگر، به دانشها و خردهاست؛ نه به ثروتها و تبارها.*A. Choose the best answer.*

بهترین جواب را انتخاب کنید.

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
- c) Financial accounting and reporting
- d) Cost accounting



تعداد سوالات: تستی: ۳۰ تشریحی: —

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

آزمون نمره منفی دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)

رشته تحصیلی و کد درس: حسابداری

تجميع ۱۲۱۴۱۰۸ - ستى ۱۲۱۴۰۲۴

کد سری سؤال: یک (۱)

4. Which one of the following consist of components of **RELEVANCE**?

- a) Timeliness - Feedback value – Predictive Value
- b) Verifiability - Representational faithfulness - Neutrality
- c) Comparability – Consistency - Materiality
- d) Understandability – Usefulness – Cost/Benefit

5. Which one of the following is a component of **RELIABILITY**?

- a) Timeliness - Feedback value – Predictive Value
- b) Verifiability - Representational faithfulness - Neutrality
- c) Comparability – Consistency - Materiality
- d) Understandability – Usefulness – Cost/Benefit

6. The major classifications of cash flows are:

- a) Revenue, Expenses and Gain, Loss activities
- b) Operating, Investing and Financing activities.
- c) Operating Income, Non-operating Income and Loss activities
- d) Profitability, Liquidity and Investing

7. Which one of the following items **is NOT** an operating activity?

- a) Cash payments to employees.
- b) Purchase of equipment.
- c) Redemption of bonds.
- d) B and C

8. Which one of the following items **is NOT** an Investing activity?

- a) Exchange of equipment for furniture
- b) Issuance of bonds for land.
- c) Payment of dividends.
- d) All of above



تعداد سوالات: تستی: ۳۰ تشریحی: —

نام درس: زبان تخصصی (۲)

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

رشته تحصیلی و کد درس: حسابداری

آزمون نمره منفی دارد ○ ندارد ⊗

تجميع ۱۲۱۴۱۰۸ - ستى ۱۲۱۴۰۲۴

مجاز است.

استفاده از: —

کد سری سؤال: یک (۱)

9. When an entity applies the same accounting treatment to similar events, from period to period, the entity is considered to have,

- a) Relevance
- b) Consistency
- c) Reliability
- d) Comparability

10.means that information cannot be selected to favor one set of interested parties over another.

- a) Verifiability
- b) Representational faithfulness
- c) Neutrality
- d) Reliability

11. Which one of the following items is a financing activity?

- a) Purchase of equipment.
- b) Issuance of bonds.
- c) Cash payments for current expenses.
- d) Cash received from customers.

12. Which of the items mentioned below show the sources and the amounts of capital obtained and used by the enterprise during the period?

- a) Operating, Investing and Financing activities
- b) Revenue, Expenses and Gain activities
- c) Operating Income, Non-operating Income and Loss activities
- d) Profitability, Liquidity and Financing activities

13. Capitalized costs are first recorded as

- a) An expense
- b) An expenditure
- c) An asset
- d) A Capital



تعداد سؤالات: تستی: ۳۰ تشریحی: —

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

آزمون نمره منفی دارد ○ ندارد ⊗

مجاز است.

استفاده از: —

نام درس: زبان تخصصی (۲)

رشته تحصیلی و کد درس: حسابداری

تجميع ۱۲۱۴۱۰۸ - ستتی ۱۲۱۴۰۲۴

کد سری سؤال: یک (۱)

14. Extraordinary Items are:

- a) Unusual and Infrequent material gains and losses
- b) Usual and Frequent material gains and losses
- c) Unusual and Frequent material gains and losses
- d) Usual and Infrequent material gains and losses Gains

15. General purpose financial reporting is designed to serve the needs ofusers of financial information as a whole, rather than the needs ofuser groups.

- a) Internal - Particular
- b) Internal - All
- c) External - Particular
- d) External - All

16. In the new management approach of modern cost accounting, the central theme is:

- a) Key success factors
- b) Total value-chain analysis
- c) Customer satisfaction
- d) Continuous improvement

17. A costing system typically accounts for costs in two basic stages. What are they ?

- a) Cost Accumulation and Cost Allocation
- b) Cost Accumulation and Cost Assignment
- c) Cost Accumulation and Cost Tracing
- d) Cost Accumulation and Cost Behavior

18. Managers prefer to make decisions on the basis of costs rather thancosts.

- a) Direct – Indirect
- b) Variable – Fixed
- c) Indirect – Direct
- d) Fixed – Variable



تعداد سوالات: تستی: ۳۰ تشریحی: —

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

آزمون نمره منفی دارد ○ ندارد ⊗

نام درس: زبان تخصصی (۲)

رشته تحصیلی و کد درس: حسابداری

تجميع ۱۲۱۴۱۰۸ - ستتی ۱۲۱۴۰۲۴

کد سری سؤال: یک (۱)

استفاده از: — مجاز است.

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

- a) Direct
- b) Variable
- c) Indirect
- d) Fixed

20. **Cost allocation** is the assigning of costs to the chosen cost object

- a) Direct
- b) Variable
- c) Indirect
- d) Fixed

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

- a) Add
- b) Reduce
- c) Increase
- d) Focus

22. A cost driver (also called a cost generator or cost determinant) is that affects total costs.

- a) Financial factor
- b) Non-financial factor
- c) Any factor
- d) Money factor

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

- a) Variable cost
- b) Fixed cost
- c) Direct cost
- d) Indirect cost



تعداد سوالات: تستی: ۳۰ تشریحی: —

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

آزمون نمره منفی دارد ○ ندارد ⊗

نام درس: زبان تخصصی (۲)

رشته تحصیلی و کد درس: حسابداری

تجميع ۱۲۱۴۱۰۸ - ستتی ۱۲۱۴۰۲۴

کد سری سؤال: یک (۱)

استفاده از: —

مجاز است.

24. A is the range of the cost driver in which a specific relationship between cost and driver is valid.

- a) Reliable range
- b) Simple range
- c) Master range
- d) Relevant range

25. Noncapitalized costs are recorded as of the accounting period when they are incurred

- a) Expenses
- b) Assets
- c) Expenditure
- d) Noncapital

26. are all manufacturing costs considered to be part of the cost object (say, units finished or in process), but that cannot be individually traced to that cost object in an economically feasible way.

- a) Direct manufacturing labor costs
- b) Direct materials costs
- c) Indirect manufacturing costs
- d) Conversion costs

27. are all direct manufacturing costs

- a) Conversion costs
- b) Prime costs
- c) Expenditure
- d) Overhead costs



تعداد سؤالات: تستی: ۳۰ تشریحی: —

نام درس: زبان تخصصی (۲)

زمان آزمون: تستی: ۵۰ تشریحی: — دقیقه

رشته تحصیلی و کد درس: حسابداری

آزمون نمره منفی دارد ○ ندارد ⊗

تجميع ۱۲۱۴۱۰۸ - ستتی ۱۲۱۴۰۲۴

مجاز است.

استفاده از: —

کد سری سؤال: یک (۱)

28. Increase in equity (net assets) from peripheral or incidental transactions of an entity and from all other transactions and other events and circumstances affecting the entity during a period except those that result from revenues or investments by owners is called

- a) Gain
- b) Loss
- c) Revenue
- d) Expense

29. Increases in net assets of a particular enterprise resulting from transfers to it from other entities of something of value to obtain or increase ownership interests (or equity) in it is called

- a) Investment by Owner
- b) Distribution to Owner
- c) Equity
- d) Comprehensive Income

30. Thereports cash receipts and cash disbursements from operating activities.

- a) Indirect method
- b) Reconciliation method
- c) Direct method
- d) Equity Method