

تعداد سؤالات: ۳۰ تکمیلی - تشریحی -

نام درس: زبان تخصصی ۲

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۶۰۱۹۱

زمان امتحان: تئوری و تکمیلی ۶۰ دقیقه تشریحی — دقیقه

[استفاده از فرهنگ لغات مجاز نیست ☆ سوالات تئوری نمره منفی دارد]

تعداد کل صفحات: ۳

نیمسال دوم ۸۲-۸۳

Choose the best choice (a, b, c, or d) and mark it on your answer sheet.

- The money or other valuable consideration paid to acquire goods or services is called
 a. marginal cost b. historical cost c. opportunity cost d. avoidable cost
- Variable costs respond proportionately to changes in production
 a. volume b. category c. expense d. material
- Purchasing department often calculates standard.....
 a. deviations b. rates c. prices d. usages
- In the absence of....., most complex ventures are prone to crisis.
 a. following b. planning c. depreciation d. comparison
- A well-developed budget..... criteria for a high level of performance.
 a. puts off b. sets forth c. looks after d. relies on
- One of management's important tasks is to seek those investments that promise an optimal return on the funds employed. 'Optimal return' means
 a. area of concern b. underlying data
 c. most favorable result d. primary function
- A firm may acquire capital by issuing preferred or common
 a. errors b. purposes c. assets d. stocks
- The process of verifying the accounting records of an enterprise is referred to as.....
 a. audit b. estate c. implementation d. calculation
- Mr. Alavi manages his aunt's property. In other words, he is her
 a. reporter b. auditor c. steward d. accountant
- All financial statements must be
 a. internal b. reliable c. various d. prudent
- Parvin had to..... her clothes after loosing weight.
 a. alter b. persuade c. satisfy d. happen
- The tone of report should always be..... and helpful.
 a. arbitrary b. constructive c. variable d. basic

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زمان امتحان: تئوری و تکمیلی ۶۰ دقیقه تشریحی — دقیقه

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نیمسال دوم ۸۲-۸۳

13. You were informed of this examination at thetime.
 a. objective b. sufficient c. different d. appropriate
14. All the students should.....their notes before their exams.
 a. direct b. revise c. minimize d. expand
15. In most of the classes, I..... the importance of careful studying.
 a. manipulated b. specialized c. emphasized d. appeared
16. Zahra had a cold and her doctorsome medicine for her.
 a. highlighted b. mentioned c. raised d. prescribed
17. Mr. Amiri gave a(n)..... of the number of the chairs we will need.
 a. provision b. estimate c. principle d. validity
18. a It is common practice for manufacturers to place forward.....in order to ensure supply of raw materials.
 a. contracts b. demands c. impacts d. components
19. Getting married is a great.....
 a. result b. undertaking c. system d. weakness
20. A person who owns shares in a company is called a
 a. director b. manager c. purchaser d. stockholder
21. A momentary reward paid to a worker at the end of a day or week is referred to as.....
 a. salary b. record c. wage d. damage
22. The items shown as liabilities are often not legally due and payable on the..... date.
 a. balance sheet b. income statement c. worksheet d. financial statement
23. Learning English depends on many
 a. examples b. firms c. permits d. factors
24. Mr. Nasiri is a(n)..... in a service company.
 a. executive b. element c. bonus d. progress

تعداد سؤال: هفتاد و سه (۷۳) تکمیلی - تشریحی -

نام درس: زبان تخصصی ۲

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۶۰۱۹۱

زمان امتحان: هفتاد و سه (۷۳) تکمیلی - تشریحی -

[استفاده از فرهنگ لغات مجاز نیست ☆ سوالات تستی نمره منفی دارد]

تعداد کل صفحات: ۳

نیمسال دوم ۸۲-۸۳

25. The operatingincludes the characteristics of the industry in which the firm operates.
 a. abnormality b. government c. validation d. environment
26. The dollar's..... creates problems for our business entities every year.
 a. memorandum b. recurrence c. appreciation d. prohibition
27. Most..... declarations reduce the balance of retained earnings.
 a. dividend b. sold c. account d. amount
28. The manager.....the forms among the accountants.
 a. informed b. distributed c. regarded d. explained
29. Sales.....is a list of goods sold with the prices charged.
 a. memo b. voucher c. scheme d. invoice
30. The textbooks are..... at the bookstore. Therefore, you can buy them.
 a. relevant b. breakeven c. available d. differential