

نام درس: زبان تخصصی ۲

رشته تحصیلی: گرایش: حسابداری

کد درس: ۱۶۰۱۹۱

تعداد سؤال: نسی ۴۰ تکمیلی

تفرضی

زمان امتحان: نسی و تکمیلی ۶۰ دقیقه تفرضی

لغة

تعداد کل صفحات: ۴

Choose the best choice a, b, c or d.

- There has been a rapid development in the use of computer in recent years.  
a. تغییر b. توسعه c. تماس d. اصلاح
- Can you give an estimate of the time needed to answer these questions?  
a. تخمین b. بهبود c. وسیله d. جانشین
- The report should not be an irritale catalogue of the company's shortcomings.  
a. صدقات b. بحث c. نقص ها d. نقشه ها
- The auditor exhibited a great power of thinking during the auditing.  
a. مواج شد b. نشان داد c. جدا کرد d. تجویز نمود
- The exact origin of audits of financial reports is in dispute.  
a. مورد بحث و بررسی قرار دارد b. مورد سوءاستفاده قرار میگیرد  
c. بصورت قانون مصوب در می آید d. در دسترس قرار می گیرد
- A firm may require capital by issuing preferred or common stocks.  
a. درآمد b. باز ده  
c. بدهی d. سرمایه
- A well-developed budget sets forth critera for a high level of performance.  
a. آماده می کند b. انتشار می دهد c. توزیع می کند d. جمع بندی می کند
- The standard cost for direct materials in making a finished unit is the product of standard usage and standard price.  
a. هزینه مشترک b. هزینه اضافی c. هزینه فرصت d. هزینه معیار
- Avoidable costs are costs that can be avoided.  
a. اجتناب ناپذیر b. مشترک c. قابل اجتناب d. برگشت پذیر
- Your textbooks will become available next week.  
a. مناسب b. انحصاری c. ضروری d. آماده

نام درس: زبان تخصصی ۲

تعداد سؤالات: تستی ۲۰ تکمیلی

تشریحی

رشته تحصیلی: گرایش: حسابداری

زمان امتحان: تستی و تکمیلی ۶۰ دقیقه تشریحی

کد درس: ۱۶۰۱۹۱

تعداد کل صفحات: ۴

11. The two basic schemes are centralized accounting and decentralized accounting.  
 a. devices                      b. plans                      c. place                      d. offices
12. A record date, as well as a payment date, is established at the time of declaration.  
 a. disbursement              b. transaction              c. information              d. statement
13. An example of extraordinary losses is expropriation of property.  
 a. custom                      b. items used              c. damage                      d. things owned
14. Purchase commitments are not considered to be liabilities.  
 a. elements                      b. affirmations              c. obligations                      d. damages
15. The ability to analyze and utilize the data helps accomplish managerial objectives.  
 a. register                      b. perform                      c. eliminate                      d. disclose
16. All kinds of firms maintain ..... accounting records.  
 a. abnormal                      b. receivable                      c. geographic                      d. extensive
17. Much routine accounting work has recently become highly mechanized and.....  
 a. relative                      b. useful                      c. automatic                      d. imprudent
18. Financial statements can be ..... if liabilities are not reported correctly.  
 a. erroneous                      b. significant                      c. localized                      d. suitable
19. She could not make any decisions .....she had no data.  
 a. but                      b. although                      c. unless                      d. since
20. Their house is near to two large supermarkets. Therefore, they have good .....for shopping.  
 a. examples                      b. facilities                      c. bacteria                      d. industries
21. The government is providing a(n) .....200,000,000 Rials to expand the public service.  
 a. classified                      b. preferred                      c. additional                      d. variable
22. Some companies pay..... dividends. In other words, they pay dividends for a period of three months.  
 a. quarterly                      b. yearly                      c. annually                      d. monthly
23. Ali devotes a small of his budget to books.  
 a. outlet                      b. region                      c. proportion                      d. autonomy

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تعداد سئوالات: ۴۰ تکمیلی  
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تعداد کل صفحات: ۴

24. To measure the branch....., the management should be furnished with complete and timely information.  
a. remittance      b. profitability      c. medium      d. definition
25. Mr Moradi has the..... right to review the company's inventory. Nobody else can do that .  
a. mutual      b. appropriate      c. exclusive      d. favorable
26. An organization of workers for the purpose of obtaining better working conditions is called.....  
a. business propagoda      b. state law  
c. financial reward      d. labor union
27. The .....of that worker were very high because they produced the desired product with a minimum of expense.  
a. material      b. efficiency      c. charge      d. contract
28. A supervisor .....the employees' performances.  
a. monitors      b. returns      c. exceeds      d. discusses
29. She has a large area of land, i.e. she owns a 200,000 meter .....  
a. estate      b. function      c. century      d. evaluation
30. The director's endeavors to persuade an auditor to soften his qualification is sometimes.....danger.  
a. put right      b. concerned with      c. fraught with      d. found out
31. Having done the caculations very quickly and carelessly, her given data had some.....  
a. procedures      b. promises      c. degrees      d. breakdowns
32. Train is a good ..... of transportation.  
a. means      b. news      c. advice      d. loss
33. Mr Amiri is responsible for the ..... of good accountants for the company.  
a. mention      b. expression      c. corporation      d. provision

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 تعداد سئوال: ۳۰ تکمیلی  
 تعداد کل صفحات: ۲  
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 تعداد کل صفحات: ۲

34. It is .....to everyone that all living things need water.  
 a. active                      b. obvious                      c. marginal                      d. various
35. All employees of our country receive a Now-Rouz .....every year. It was It 1,500,000 Rials last year.  
 a. kind                      b. device                      c. unit                      d. bonus
36. The implementation of this system will ..... borrowing more money.  
 a. progress                      b. perform                      c. possess                      d. necessitate
37. That company has been very successful in ..... earnings, but it is not in a sufficiently liquid condition yet.  
 a. advertising                      b. establishing                      c. accumulating                      d. reducing
38. Zahra and her sister wear .....clothes , i.e. they wear exactly alike.  
 a. identical                      b. useful                      c. different                      d. beautiful
39. The current cash equivalent necessary to duplicate some asset id refered to ..... cost.  
 a. replacement                      b. indirect                      c. opportunity                      d. product
40. The term " audit" is a Latin word, meaning " He.....".  
 a. sees                      b. hears                      c. says                      d. has