

1. Equity is the residual interest in the assets of an entity that remains after its liabilities.

- a. affecting b. rendering c. incurring
- d. deducting

2. Selling expenses is a subsection that lists expenses resulting from the company's efforts to make.....

- a. sales b. earnings c. revenues
- d. gains

3. The income statement helps users of the financial statements.....

- a. predict b. believe c. state
- d. accept

4. The is the sequence of business functions in which utility is added to the products or services of an organization.

- a. customer service b. value chain c. research and development
- d. process design

5. The measure of is the number of units manufactured or units sold.

- a. product b. revenue c. profit
- d. out put

6. An annual event happens once every.....

- a. month b. year c. week
- d. season

7. Most abnormal spoilage is usually regarded as avoidable and controllable.

a. واحدهای معیوب
d. هزینه های عمومی

b. قراضه

c. ضایعات

8. Audit report is the..... Of the audit findings to users.

a. correspondence

b. accumulation

c. communication

d. operation

ترجمه کنید.

9. Job- costing systems assign costs to a distinct unit of a product or service.

10. A direct cost of a cost object is any cost that is related to the cost object and can be traced to that cost object in an economically feasible way.

جواب زبان تخصصی ۲

d .۱

a .۲

a .۳

b .۴

d .۵

b .۶

c .۷

c .۸

۹. سیستم های هزینه یابی سفارش کار هزینه ها را به واحد مشخصی از یک کالا یا خدمات نسبت می دهند.

۱۰. یک هزینه مستقیم موضوع هزینه هر هزینه ای است که با موضوع هزینه مرتبط است و می توان آن را به آن موضوع هزینه با روشی از نظر اقتصادی عملی ردیابی کرد.