

1 - متون انگلیسی زیر را به فارسی ترجمه نمایید

- Accounting is a service activity. Its function is to provide useful financial information about economic entities to interested parties, such as managers, investors and creditors.
- Accounting theory has developed to meet changing demands and influences.
- In brief , the objectives of financial reporting are to provide 1) information that is useful in investment and credit decisions, 2) information that is useful in assessing cash flow prospects, and 3) information about enterprise resources, claims to those resources , and changes in them.
- Recently, there has been tremendous interest in activity based costing. Activity based costing (ABC) is a costing method that is designed to provide manager with cost information for strategic and other decisions that potentially affect capacity and therefore fixed cost.
- The allocation bases in ABC differ from those used in traditional costing systems.

2 - گزینه صحیح را انتخاب نمایید

1- Which inventory pricing method generally approximates current cost for each of the following?**1**

	Ending inventory	Cost of goods sold
a	FIFO	FIFO
b	LIFO	FIFO
c	FIFO	LIFO
d	LIFO	LIFO

2-accounting: 1

- a) Is an information system
- b) Measure business activities
- c) Processes information in to reports
- d) Is all of the above

3- The expense balance is closed to.....1

- a) Retained earning
- b) Sales
- c) Owners equity
- d) Income summary

4- Which of the following is the current assets in balance sheet?1

- a) notes payable
- b) Accounts receivable
- c) Accounts payable
- d) income

3- معنی لغات زیر را به فارسی بنویسید 5

- 1) Depletion
- 2) Cost of goods sold
- 3) Accumulated depreciation
- 4) Cash
- 5) Cash flow statement
- 6) Conceptual framework
- 7) Cost of goods available for sale
- 8) Current asset
- 9) Cumulative preferred stock
- 10) Fair value
- 11) Earning per share
- 12) Entity assumption
- 13) Disclosure
- 14) Matching principle
- 15) Cost

- 16) Expense
- 17) Activity based costing
- 18) Cost accounting
- 19) Cost of goods manufactured
- 20) Accounts receivable

5 - معنی فارسی اختصارات زیر را بنویسد ( نوشتن متن کامل انگلیسی اختیاری است) 2

**PBB**

**ABC**

**JIT(JUST IN TIME)**

**BSC(BALANC SCORD CARD)**

**6- What is activity based costing?2**

[[ ما زمان را تلف نمی کنیم زمان ما را تلف می کند ]]

[[ نمی توان دیگران را مجبور به دوست داشتن خود کرد اما می توان محبوب دیگران شد ]]

موفق و شاداب باشید

زینالی

جمع بار 20 نمره