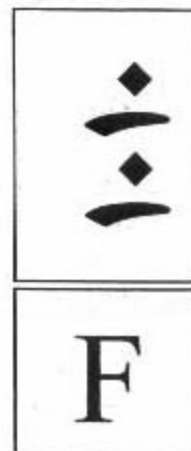




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محل امضاء

نام نام خانوادگی

صبح چهارشنبه
۸۸/۱۱/۲۸
دفترچه ۱/۲



جمهوری اسلامی ایران
وزارت علوم، تحقیقات و فناوری
سازمان سنجش آموزش کشور

اگر دانشگاه اصلاح شود مملکت اصلاح می‌شود.
امام خمینی (ره)

آزمون ورودی دوره‌های کارشناسی ارشد ناپیوسته داخل - سال ۱۳۸۹

حسابداری - کد ۱۱۳۴

مدت پاسخگویی: ۹۰ دقیقه

تعداد سؤال: ۷۰

عنوان مواد امتحانی، تعداد و شماره سؤالات

ردیف	مواد امتحانی	تعداد سؤال	از شماره	تا شماره
۱	زبان عمومی و تخصصی	۳۰	۱	۳۰
۲	ریاضی و آمار	۴۰	۳۱	۷۰

بهمن ماه سال ۱۳۸۸

استفاده از ماشین حساب مجاز نمی‌باشد.

PART A: Vocabulary

Directions: Choose the word or phrase (1), (2), (3), or (4) that best completes each sentence. Then mark the correct choice on your answer sheet.

- 1- In late October, the prime minister ----- an emergency meeting.
1) deduced 2) collaborated 3) associated 4) summoned
- 2- The contract between the two companies will ----- at the end of the year.
1) expire 2) extinguish 3) surrender 4) obstruct
- 3- An elderly man has ----- doctors at the hospital by living after he was officially declared dead.
1) converted 2) corresponded 3) confounded 4) conducted
- 4- These reports are ----- to the many hours of research completed by this committee.
1) motion 2) submission 3) proximity 4) testimony
- 5- The points the author makes are fine, but the whole essay lacks -----.
1) route 2) solidarity 3) coherence 4) profile
- 6- The rise in the interest rate had a direct ----- on the company's profits.
1) domain 2) convergence 3) proportion 4) bearing
- 7- It is some researchers' ----- that exercise is more important than diet if you want to lose weight.
1) exhibition 2) contention 3) undertaking 4) designation
- 8- There is no ----- on students to take so many subjects in one semester.
1) impetus 2) affiliation 3) compulsion 4) momentum
- 9- The success of the project is due to the ----- amount of work that has gone into it.
1) tremendous 2) celebrated 3) primary 4) leading
- 10- Farmers are still a ----- political force in France.
1) potent 2) provisional 3) prognostic 4) plentiful

PART B: Cloze Test

Directions: Read the following passage and decide which choice (1), (2), (3), or (4) best fits each space. Then mark the correct choice on your answer sheet.

Nature conservation means the protection of animals and plants in their natural homes. It means the preservation of (11) ----- species that live with us on Earth, in the wild places, and even in our gardens and homes. (12) ----- the sensible use of all the Earth's resources. It requires the development (13) ----- a deep sense of responsibility for the long-term welfare of this planet. (14) ----- man's prehistoric ancestors mastered the use of fire, human beings have influenced the natural environment. In Africa the burning of forests 50,000 years ago contributed to the creation of the great grasslands there. But man's ability to destroy nature (15) ----- in the last 100 years. The pace of technological advance has been startling.

- 11- 1) great various 2) the great variety of 3) the great various 4) great variety of
- 12- 1) It involves 2) They are involved in
3) It is involved in 4) They involve
- 13- 1) in man who 2) of man who 3) which man of 4) in man of
- 14- 1) When 2) Until 3) Ever since 4) As long as
- 15- 1) increased enormous 2) has increased enormously
3) had an enormously increase 4) had increased enormously

PART C: Reading Comprehension

Directions: Read the following three passages and choose the best choice (1), (2), (3), or (4). Then mark it on your answer sheet.

PASSAGE 1:

The year 2001 witnessed a series of financial information frauds involving Enron Corporation, auditing firm Arthur Andersen, the telecommunications company WorldCom, Qwest and Sunbeam, among other well-known corporations. These problems highlighted the need to review the effectiveness of accounting standards, auditing regulations and corporate governance principles. In some cases, management manipulated the figures shown in financial reports to indicate a better economic performance. In others, tax and regulatory incentives encouraged over-leveraging of companies and decisions to bear extraordinary and unjustified risk.

The Enron scandal deeply influenced the development of new regulations to improve the reliability of financial reporting, and increased public awareness about the importance of having accounting standards that show the financial reality of companies and the objectivity and independence of auditing firms.

In addition to being the largest bankruptcy reorganization in American history, the Enron scandal undoubtedly is the biggest audit failure. The scandal caused the dissolution of Arthur Andersen, which at the time was one of the five largest accounting firms in the world. It involved a financial scandal of Enron Corporation and their auditors Arthur Andersen, which was revealed in late 2001. After a series of revelations involving irregular accounting procedures conducted throughout the 1990s, Enron filed for Chapter 11 bankruptcy protection in December 2001.

One consequence of these events was the passage of Sarbanes-Oxley Act in 2002, as a result of the first admissions of fraudulent behavior made by Enron. The act significantly raises criminal penalties for securities fraud, for destroying, altering or fabricating records in federal investigations or any scheme or attempt to defraud shareholders.

- 16- What does the passage mainly discuss?
- 1) Accounting Standards
 - 2) Extraordinary Risk
 - 3) Accounting Scandals
 - 4) Auditing Regulations
- 17- According to the passage, Enron Corporation, auditing firm Arthur Andersen, the telecommunications company WorldCom, Qwest and Sunbeam _____ in 2001.
- 1) were found guilty and arrested for raising their financial gain
 - 2) emphasized the need to reconsider the efficiency of accounting criteria
 - 3) involved themselves in economic activities and financial affairs
 - 4) gave wrongful information intended to result in financial gain for them
- 18- What does 'auditing regulations' in line 4 refer to?
- 1) rules related to events from which a history may be reconstructed
 - 2) records of a sequence of events from which a history may reconstructed
 - 3) rules related to the official inspection of an organization's accounts
 - 4) records of a sequence of events in the inspection of an organization's accounts
- 19- In some cases, management _____ the figures shown in financial reports to manifest a better economic accomplishment.
- 1) skillfully controls
 - 2) proficiently influences
 - 3) skillfully operates
 - 4) proficiently adapts