



Уважаемый студент!

В 2018 году, комплексное тестирование для Внешней оценки учебных достижений студентов выпускных курсов группы специальностей направления «Социальные науки, экономика и бизнес - 1» будет проводиться по 4 дисциплинам.

При заполнении листа ответов соблюдайте порядок дисциплин по специальности, представленный в таблице.

Шифр специальности	Наименование специальности	Порядок дисциплин в секторах 6-9 листа ответов
5B050600	«Экономика»	1. Экономическая теория 2. Макроэкономика 3. Экономика предприятия 4. Бухгалтерский учет

1. Книжка-вопросник содержит тесты по дисциплинам:
 1. Экономическая теория
 2. Макроэкономика
 3. Экономика предприятия
 4. Бухгалтерский учет
2. Время тестирования - 180 минут.
Количество заданий для тестируемого - 100 тестовых заданий.
3. Выбранный ответ нужно отмечать на листе ответов, путем полного закрашивания соответствующего кружка на секторе данного предмета.
4. Все необходимые расчеты можно производить на свободных местах книжки-вопросника.
5. Нужно внимательно заполнить все секторы титульного листа книжки-вопросника и все секторы листа ответов.
6. Студент после окончания тестирования должен сдать дежурному по аудитории: книжку-вопросник и лист ответов.

7. Строго запрещается:

- Производить обмен книжками-вопросниками;
- Выносить книжку-вопросник из аудитории;
- Пользоваться справочным материалом, словарем, калькулятором и мобильным телефоном.

8. В тестовых заданиях студент должен дать полный ответ, предполагающий выбор всех правильных ответов из числа предложенных вариантов ответов. При выборе полного ответа студент получает максимально 2 балла. За допущенную ошибку отнимается 1 балл. Ошибкой считается, если студент выбрал неправильный ответ или/и не выбрал правильный ответ.

Экономическая теория

1. Adam Smith is well known for his works in classic Economics:
 - A) Tratado de economia política
 - B) An Inquiry into the Nature and Causes of the Wealth of Nations
 - C) A Treatise on Political Economy
 - D) Theatise of taxes and contributions
 - E) Logic system
 - F) De l'Angleterre et des Anglais

2. Economics is the science about:
 - A) how government affects the policy
 - B) how different factors affect the psychology
 - C) of how societies, businesses, households allocate their scarce resources
 - D) the global mechanisms that establish relationship
 - E) how psychology affect the economy
 - F) the behaviour and interactions of economic agents and
 - G) how unemployment affects the psychology

3. Three main tasks of any society:
 - A) Who will produce?
 - B) When to produce?
 - C) For whom to produce?
 - D) What to consume?
 - E) What to produce?
 - F) How to consume?
 - G) Why to produce?

4. Types of production sectors include:
 - A) Material and non-material production
 - B) Primary Production
 - C) Unit and mass production
 - D) First and second production
 - E) Secondary Production

5. The main factors of production process:
 - A) Supply
 - B) Equipment
 - C) Capital
 - D) Human
 - E) Land
 - F) Labor

6. Production factors are:

- A) Land
- B) Human
- C) Capital
- D) Resouces
- E) Investments
- F) Lake
- G) Consumption

7. Types of unemployment:

- A) Natural
- B) Reasonal
- C) Periodical
- D) Aggressive
- E) Cyclical
- F) Frictional

8. Money include categories:

- A) L1
- B) M1
- C) P1, P2, P3
- D) R1
- E) M3
- F) M2

9. Tax loopholes:

- A) arise from expenditures in school education
- B) arise because Congress has chosen to give special treatment to specific types of behavior
- C) support private organizations
- D) decrease public organizations expenditures
- E) low kinder garden externalities
- F) government officers salaries arise

10. Factors , which decrease demand for normal goods:

- A) decrease of substitute good price
- B) decrease of price
- C) increase in consumer income
- D) expectations of lower price the future
- E) decrease in the price of complement

11. Competition occurs it:

- A) One business has the approval to sell the total production of one type of good
- B) Two or more businesses try to sell the same type of goods to the same customer
- C) One large business owns all the natural resources
- D) There is only one producer in economy at a current time
- E) Sellers achieve increasing profit by varying the elements of the marketing mix

12. Examples for a price floor are:

- A) the maximum wage
- B) the minimum wage
- C) government sets minimum price on goods
- D) monopolistic price
- E) rent controls by government

13. For a firm in a perfectly competitive market the price of the good is always equal to:

- A) quantity supplied
- B) equilibrium market quantity
- C) equilibrium market price
- D) quantity demanded
- E) marginal revenue

14. The additional revenue of a firm in a competitive market receives if it increases its production by one unit equals its:

- A) sellers
- B) buyers
- C) marginal revenue
- D) price
- E) average revenue

15. The following is the formula for calculating the Average cost:

- A) $AC = TC/Q$
- B) $MC = TC/Q$
- C) $MC = \Delta TC/\Delta Q$
- D) $VC = TC - FC$
- E) $AC = TC'$
- F) $AVC = VC/Q$

16. The cost that fluctuates as the level of production output changes:
- A) Variable cost
 - B) $TC - FC$
 - C) MC
 - D) Average cost
 - E) Total cost
 - F) Appraisal costs
 - G) Fixed cost
17. Governments have typically responded to monopoly inefficiency by:
- A) New firms will enter the market
 - B) Regulating the behavior of monopolies
 - C) In the long-run all firms will be producing at their efficient scale
 - D) Forcing monopolists to go out of business
 - E) New firms cannot enter the market
 - F) Trying to make monopolized industries more competitive
18. The additional output that results when using an additional resource unit:
- A) Marginal labor
 - B) Marginal revenue product
 - C) Marginal physical product
 - D) Marginal revenue
 - E) Marginal cost
19. Recessions are associated with which of the following:
- A) free trade
 - B) increased bankruptcies
 - C) market efficiency
 - D) declining unemployment
 - E) foreign firms that have free exit and free entry
 - F) increase in quantity of production
20. A company produces 500 units of an intermediate good on the last day of the year:
- A) Declining unemployment is possible in only poor country
 - B) Market efficiency can occur only in rich countries
 - C) If it sells the good, GDP for that year will remain unchanged
 - D) If it sells the good, GDP for that year will increase
 - E) If it does not sell the good, GDP for that year will increase
 - F) Free trade is always efficient way for the economy

21. Philips curve is explained as:

- A) The short run tradeoff between inflation and unemployment
- B) Positive relationship between inflation and unemployment
- C) Geometric curve
- D) In the short run if inflation rises unemployment declines
- E) Linear curve
- F) The short run tradeoff between inflation and GDP
- G) Negative relationship between inflation and unemployment

22. Following actions for causes of unemployment is associated with a wage rate above the market equilibrium level:

- A) unions
- B) discouraged man
- C) minimum wage laws
- D) stock of companies
- E) status of top managers
- F) market share of business firms
- G) efficiency wages

23. Cost of inflation is:

- A) Relative price variability
- B) GNP growth rate
- C) Charity programs payment
- D) Shoeleather costs
- E) Menu costs

24. Government decreases the costs of inflation without actually necessarily lowering the inflation rate:

- A) GNP will sharply increase
- B) Rewrite the tax laws to eliminate the effects of inflation
- C) Outlaw the use of indexed bonds
- D) CPI will increase
- E) Avoid unexpected changes in the inflation rate
- F) Relative price variability
- G) Avoid unexpected changes in the inflation rate and rewrite the tax laws to eliminate effects of inflation

25. Following, which will happen if consumers become more pessimistic about the future of the economy:

- A) does not have multiplier effect
- B) output falls
- C) shifts the aggregate supply curve
- D) aggregate demand shifts left
- E) the money supply increases
- F) employment falls
- G) the money demand decreases

**ТЕСТ ПО ДИСЦИПЛИНЕ
Экономическая теория
ЗАВЕРШЕН**

Макроэкономика

1. Fundamental macroeconomic indicators are:

- A) Production costs
- B) NNP
- C) Taxes
- D) Profit
- E) Accumulation
- F) GDP
- G) GNP

2. Fundamental macroeconomic identity:

- A) $C = -a + b(y - t)$
- B) $Y = C + I + G + X_n$
- C) $MPS = MPC$
- D) $S = -a + (y - b)(y - t)$
- E) $BA = B(a + y + d + x_n)$

3. Real GDP is measured:

- A) at current prices
- B) at market prices
- C) taking into account the inflation, through the price index
- D) in prices valid in a given year
- E) in basic prices

4. Personal disposable income:

- A) Income received by owners of economic resources
- B) Total quantity of incomes received by the population
- C) Savings + consumption
- D) The market value of final products produced in the country during the year
- E) Compensation of employees
- F) Newly created cost per year
- G) $C + S$

5. Macroeconomics does not study:

- A) Determinants of inflation
- B) Elasticity of demand for oil
- C) Share market of related companies
- D) Change in the prices for iron
- E) Dynamics of inflation
- F) Growth of total production in Kazakhstan
- G) The volume of demand and exports between Russia and Kazakhstan

6. Generalizing macroeconomic models are:

- A) The "Keynesian Cross" model
- B) Price leadership model
- C) IS-LM model
- D) Model of consumer choice
- E) Model "Game Theory"
- F) Model AD-AS

7. Economic shock is:

- A) a sharp increase in any component of total expenditure
- B) excess of aggregate supply over aggregate demand
- C) sharp changes in aggregate supply and demand
- D) a sharp unforeseen increase in the supply of money
- E) an increase in the rate of inflation

8. Demand shock can arise as a result of:

- A) legislation in amendments
- B) increase in the velocity of money circulation
- C) a sharp change in the money supply
- D) increase in the activity of labor union
- E) oil shock

9. Which of the following will shift the aggregate supply curve to the left:

- A) Appreciation of factors of production
- B) Increase in prices of raw material
- C) Increase in the money supply by the National Bank
- D) Fall in prices
- E) Increase in investments due to reduction of tax on profits
- F) Cheapening of factors of production

10. Autonomous expenditures of aggregate demand is:

- A) depreciation expenses
- B) wages and emoluments
- C) autonomous government expenditures
- D) tax payments
- E) autonomous investments
- F) actual investments

11. Factors that determine the dynamics of investments:

- A) real interest rate level
- B) the amount of consumer indebtedness
- C) wealth accumulated in the household
- D) expected rate of net return
- E) economic expectations of producers
- F) household income
- G) loading level of manufacturing equipments

12. The marginal propensity to save:

- A) The ratio of an increment of savings per unit of an increment of disposable income
- B) The amount of income in relation to total income
- C) Ratio of an increment of consumer expenditures per unit of an increment of disposable income
- D) $APS = S / Y$
- E) Ratio of national savings to aggregate income
- F) A curve that characterizes the amount of savings at a given level of income

13. If the actual interest rate increases:

- A) The curve of investment demand will shift to the left
- B) There will be no change
- C) The issuing will increase
- D) Investment expenditures will increase
- E) Producers' income will decrease
- F) The curve of investment demand will shift to the right

14. According to the Keynesian theorie the determinants of demand for money are:

- A) The amount of investments
- B) Velocity of money
- C) Exchange rate
- D) Unemployment rate
- E) The amount of taxes
- F) Employment rate

15. Speculative motive of demand for money:

- A) is conditioned by the desire to save a reserve in order to profitably use it in the future
- B) depends on the need to purchase food products on a daily basis
- C) is conditioned by the desire to buy an apartment, a car
- D) is conditioned by the need to create a reserve for unforeseen expenses
- E) is conditioned by the desire to have a reserve in order to use it to purchase securities
- F) is conditioned by the need to pay for passage ticket to work every day
- G) depends on the need to save against a rainy day

16. To construct the LM curve is used:

- A) investment curve
- B) Keynesian cross
- C) the transaction of money demand curve
- D) demand curve for real money holdings
- E) the Lorentz curve

17. In the IS-LM model, an increase in Government Spending will lead to:

- A) An increase in money supply
- B) An increase in the amount of income
- C) A decrease in the amount of income
- D) An increase in the rate of interest
- E) Displacement of a part of investment expenditures
- F) A decrease in money supply
- G) A decrease in the rate of interest

18. During the phase of economic cycle recovery, one can observe:

- A) Reduction of unemployment
- B) Termination of economic growth
- C) Emergence of the first signs of instability
- D) Increase in household income
- E) Increase in the amount of merchandising operations

19. At the peak of the business cycle, one can observe:

- A) Exchange rate depreciation
- B) Increase in the amount of merchandising operations
- C) Reduction of unemployment
- D) The highest level of prices for resources
- E) Termination of economic growth
- F) Emergence of the first signals of instability

20. The consequences of inflation are:
- A) income transfers and redistribution of wealth from creditors to borrowers
 - B) Improvement in the balance of payments
 - C) the deterioration of the balance of payments
 - D) increase in revenue from taxation
 - E) the drop in prices of resource
 - F) income equalization in society
 - G) reduction of government expenditures

21. The increase in government expenditures in an open economy with underemployment and floating exchange rate will lead to:
- A) Increase in exports
 - B) Reduction of unemployment
 - C) Decrease in inflation
 - D) Increase in net exports
 - E) Decrease in exports
 - F) Decrease in investment

22. Stimulating fiscal policy in a small open economy:
- A) reduces consumption
 - B) increases the amount of national savings
 - C) leads to an increase in disposable income
 - D) restrains consumption
 - E) disposable income does not change
 - F) stimulates consumption
 - G) leads to a decrease in disposable income

23. Assumptions when developing a small open economy:
- A) $Y = F(Y-T)$
 - B) $C = S + I(r)$
 - C) $Y = F(K, L)$
 - D) $I = I(r^*)$
 - E) $C = a + b$
 - F) $I = m + g'$
 - G) $C = C(Y-T)$
 - H) $I = f(r^* - r')$

24. At a system of freely floating exchange rates:

- A) The central bank undertake the obligation to maintain a constant exchange rate
- B) The Central Bank sets the exchange rate
- C) The exchange rate is established by balancing the supply and demand with the currency
- D) The depreciation of the national currency is called the depreciation of the currency
- E) The Central Bank does not interfere with the establishment of the exchange rate

25. Factors of economic growth in R. Solow's model:

- A) Natural resources
- B) Scientific and technological progress
- C) Political stability
- D) Religious Tolerance
- E) Equitable distribution of income
- F) Stable exchange rate
- G) The capital
- H) Work

**ТЕСТ ПО ДИСЦИПЛИНЕ
Макроэкономика
ЗАВЕРШЕН**

Экономика предприятия

1. Producers of the public benefits:

- A) firm
- B) monopoly
- C) natural persons
- D) state
- E) state organizations
- F) public organizations

2. The machine cost is 115 thousand tenge, in 10 years the same machine will cost on 103 thousand tenge:

- A) Obsolescence will be equal to 12 thousand tenge
- B) It isn't necessary to write off the worn-out machine
- C) Obsolescence of the second year is equal to 9,6%
- D) It is necessary to write off the outdated machine
- E) Obsolescence of the first year will be 20,8%
- F) Obsolescence will be equal to 10,4%

3. The monetary assessment of fixed assets of the enterprise includes:

- A) Regulating cost
- B) Production cost
- C) Commodity cost
- D) Off-balance cost
- E) Transfer cost
- F) Initial cost

4. Money market instruments:

- A) Commercial paper
- B) Credit risks
- C) Pro forma invoice
- D) Account
- E) Currency
- F) Cash

5. Own current assets:

- A) Banking credit
- B) Commercial credit
- C) Credit of the supplier to the buyer
- D) Profit of the enterprise
- E) Short-term credit

6. Subjects of investment activity:

- A) Small and megaprojects
- B) Legal enterprises
- C) State
- D) Know-how
- E) State capital investments

7. Real investments are:

- A) Training of specialists
- B) Form capital investments in creation of the new enterprises
- C) Form capital investments in creation of the new technologies
- D) Investments in reconstruction of the operating enterprises
- E) Know-how
- F) Capital investments by residents of this country
- G) Portfolio investments

8. Income of the enterprise:

- A) Increase in economic benefits
- B) The expenditures which aren't connected to generation of profit
- C) Taxes and tax payments, assignments on social insurance
- D) The expenditures connected to generation of profit
- E) Reduction of economic benefits as a result of leaving of money

9. Types of enterprises by the structure of costs (at the prevailing share of certain):

- A) Commercial
- B) Capital - intensive
- C) Non - commercial
- D) Economic partnership
- E) Material - intensive

10. State of allocation of resources from which it is impossible to reallocate so as to make any one individual or preference criterion better off without making at least one individual or preference criterion worse off:

- A) Allocative efficiency
- B) Allocative improvement
- C) Pareto improvement
- D) Social optimality
- E) Social efficiency
- F) Pareto optimality
- G) Pareto efficiency

11. Types of unemployment:

- A) structural
- B) frictional
- C) closed
- D) basic
- E) global
- F) opened

12. The coefficients characterizing the movement of labor:

- A) Recoverability of means
- B) Fluidity of personnel and replacement of labor
- C) Accounting of again arrived labor
- D) Turnover of reception and leaving
- E) Constancy of structure
- F) Updates and leavings
- G) Liquidities and solvency

13. There are basic tools of compensation or remuneration:

- A) Grant
- B) Bonuses
- C) Salary
- D) Taxes
- E) Subsidies
- F) Long-term incentive plans
- G) Fee

14. There are basic tools of compensation or remuneration:

- A) State budget
- B) Employee benefits
- C) Subsidies
- D) Perquisites
- E) Fee

15. Expenses of the enterprise on structure:

- A) Specialized
- B) Capital-intensive
- C) Material-intensive
- D) Combined
- E) Commercial
- F) Universal

16. Proportional or conditional and variable expenses:

- A) Fuel expenses
- B) Depreciation of buildings
- C) Salary of administrative personnel
- D) Main materials
- E) Salary of production workers
- F) Raw materials

17. Calculation of production capacity consist of:

- A) Type of the using raw materials
- B) Nature of production
- C) Existence of auxiliary production
- D) Forms of the organization of shops
- E) Forms and methods of the organization of production
- F) Possibility of introduction of progressive technology

18. Pricing:

- A) Determination of costs of production and amount of taxes
- B) Process of creation of costs of product
- C) Process of implementation of marketing activities
- D) Production scope change process
- E) Calculation of costs of production
- F) Process of pricing, determination of their levels and ratios
- G) Process of pricing
- H) Process of creation of the material benefits

19. Pioneer researchers of price formation, supply and demand and impact on the cost and price:

- A) David Ricardo
- B) Alfred Marshall
- C) Hermann Gossen
- D) John Stuart Mill
- E) Adam Smith
- F) James Wilson
- G) William Petty

20. Macroeconomic models are:

- A) the most effective methods for carrying out economic policy in a regional section
- B) description of economic activity of firm
- C) the formalized descriptions of various economic events and processes for the purpose of identification functional communications between them
- D) analytical tool designed to describe the operation of the economy of a country or a region
- E) designed to examine the dynamics of aggregate quantities such as the total amount of goods and services produced, total income earned, the level of employment of productive resources, and the level of prices

21. Main principles of taxation:

- A) principle of self-sufficiency
- B) principle of comparativeness
- C) principle of tax equity
- D) principle of unity of tax system
- E) principle of obligation

22. Monetary policy uses three main tactical approaches to maintain monetary stability:

- A) social risk
- B) pension, benefits
- C) stability of the prices
- D) banking risk
- E) economic balance
- F) money demand
- G) money supply
- H) employment rate

23. Types of matrix structure of enterprise:

- A) Weak/Functional
- B) Divisional/Project
- C) Customer/Strong
- D) Balanced/Functional
- E) Economic/Balanced
- F) Geographical/Weak
- G) Functional/Social

24. State-owned enterprises in the Republic of Kazakhstan:

- A) Arselor Mittal Temirtau
- B) ZherSU
- C) KEGOC
- D) McDonald's
- E) Raimbek Bottlers
- F) Kazakhstan Engineering

25. Productive efficiency:

- A) way of judging economic re-allocations of resources among people that captures some of the intuitive appeal of Pareto efficiencies, but has less stringent criteria and is hence applicable to more circumstances
- B) every good or service is produced up to the point where the last unit provides a marginal benefit to consumers equal to the marginal cost of producing
- C) a good or a service is produced at the lowest possible cost
- D) the state of the economy in which production represents consumer preferences
- E) difference between efficient behavior of businesses assumed or implied by economic theory and their observed behavior in practice caused by a lack of competitive pressure
- F) the concept is illustrated on a production possibility frontier, where all points on the curve are points
- G) price is equal to marginal cost

**ТЕСТ ПО ДИСЦИПЛИНЕ
Экономика предприятия
ЗАВЕРШЕН**

Бухгалтерский учет

1. The subject of accounting is:

- A) An ordered and regulated information system that reflects the aggregate of assets by composition and location, by sources of their formation, business transactions and financial performance of the enterprise in monetary terms
- B) Financial activities of the organization
- C) The economic activity of an enterprise or an individual that is carried out with the help of economic means
- D) Processes occurring in the country
- E) Property and non-property rights of the organization
- F) Resources of organization

2. Why is the liability section of the balance sheet of primary importance to bankers:

- A) To evaluate the entity's credit quality
- B) To assist in understanding the entity's solvency
- C) To better understand sources of repayment
- D) To evaluate operating efficiency
- E) For determining operating efficiency
- F) For determining the solvency of the enterprise
- G) For understanding the entity's solvency

3. Assets are:

- A) a business's present obligations to pay cash, transfer assets, or provide services to other entities in the future.
- B) those assets having no physical existence but their possession gives rise to some rights and benefits to the owner.
- C) those items which are owed by the business to bodies outside of the business
- D) economic benefits owned by the business as a result of past transactions
- E) the claims by the owner of a business to the assets of the business
- F) amount of financing provided by owners of the business and operations.

4. Using the basic accounting equation identify the missing item. Assets = 4850, Liabilities = 1250, Capitals = 600, Retained Earnings = ?:

- A) three thousand
- B) two thousand five hundred
- C) 2,500
- D) -3,000
- E) - 3 thousand
- F) 3,000

5. Using the accounting equation, what is the owners equity if assets are 40,000 and liabilities are 25,000:

- A) -25,000
- B) twenty five thousand
- C) 15 thousand
- D) 25 thousand
- E) 15,000

6. An invoice is:

- A) Usually prepared after a vendor's invoice has been matched with the company's purchase order and receiving report
- B) The detail for the total amount reported as vouchers payable or accounts payable
- C) An itemized bill for goods sold or services provided, containing individual prices, the total charge, and the terms
- D) Enlargement of the scope of primary documentation
- E) A source document used to verify credit transactions
- F) A form describing the goods or services sold, the quantity, and the price
- G) Often a prenumbered form used in the accounts payable department to standardize and enhance a company's internal control over payments to its vendors and service providers

7. Investment is:

- A) to allocate money (or sometimes another resource, such as time) in the expectation of some benefit in the future
- B) the commitment of money or capital to purchase financial instruments or other assets in order to gain profitable returns in the form of interest, income, or appreciation of the value of the instrument
- C) a current asset account which includes currency, coins, checking accounts, and undeposited checks received from customers
- D) the money that a company has a right to receive because it had provided customers with goods and/or services
- E) an asset or item that is purchased with the hope that it will generate income or will appreciate in the future
- F) refers to the outstanding invoices a company has or the money the company is owed from its clients

8. Characteristic of common stock:

- A) The right to receive a proportionate distribution of assets liquidation
- B) National corporation issued
- C) This type of stock does not allow voting rights to the stockholders
- D) Convertible giving the holder the option to convert the shares into a certain number of common stocks on a specific date;
- E) The right to receive a consideration in a merger or other fundamental transaction.

9. Users of accounting information with indirect financial interest:

- A) investors and creditors
- B) investors
- C) auditors
- D) creditors
- E) managers, heads of subdivision
- F) tax authorities
- G) administration

10. Resources owned by a business called:

- A) Capital
- B) Assets
- C) Accounts payable
- D) Liabilities
- E) Expenses
- F) Intangible Assets

11. Accounting goal is:

- A) monitoring the implementation of the plan, protecting property, strengthening the economy
- B) control over the implementation of the plan
- C) ensuring the control over the availability and movement of property
- D) formation of complete and reliable information on the results of operations
- E) control of accounting
- F) property protection
- G) timely warning of negative phenomena in economic and financial activities

12. The enterprise accounts for the following types of assets in the composition of financial investments:

- A) loans granted to other organizations
- B) obligation
- C) resources
- D) liabilities
- E) accounts payable
- F) attracted capital

13. The unused sum for travel expenses was paid by the employee of the enterprise to the cashier:

- A) Dr "Short-term employee receivables" Cr "Cash"
- B) Dr "Value-added tax" Cr "Short-term accounts payable to suppliers and contractors"
- C) Dr 1420 Cr 3310
- D) Dr 1010 Cr 1250
- E) Dr 1030 Cr 1251

14. Money was given out for the employee's report:

- A) Dr "Cash" Cr "Short-term employee receivables"
- B) Dr 1250 Cr 1010
- C) Dr "Short-term employee receivables" Cr "Cash"
- D) Dr "Other short-term receivables" Cr "Income on remuneration"
- E) Dr 1280 Cr 6110
- F) Dr 1010 Cr 1250
- G) Dr "Value-added tax" Cr "Short-term accounts payable to suppliers and contractors"

15. How do we calculate inventory turnover?

- A) Inventory/AP
- B) A and D are true
- C) Average inventory/Cost of Goods Sold
- D) None above
- E) B and E are true
- F) Inventory turnover/days in the year

16. Estimate the cost of goods sold and ending inventory by the gross profit method and by the retail method:

- A) Both the gross profit and retail methods use a cost ratio to estimate the cost of goods sold and ending inventory
- B) In the gross profit method, the cost ratio is 150 percent minus the company's historical gross profit rate
- C) If at the year-end this amount is substantially below the cost shown in the inventory records the oldest purchase costs are assigned to inventory
- D) In gross profit method, the cost ratio is equal to a historical gross profit rate
- E) In the gross profit method, the cost ratio is 50 percent minus the company's historical gross profit rate

17. Accounting entry to record the purchase of Intangible assets on credit from a supplier:

- A) DR 2710 CR 3350
- B) DR Intangible assets and CR Bank loan
- C) DR 2730 CR 3310
- D) DR 2730 CR 3010
- E) DR Fixed assets and CR Accounts payable

18. Accounting entry to record the purchase of fixed assets on credit from a supplier:

- A) DR Fixed assets and CR Accounts payable
- B) DR 2412 CR 3350
- C) DR 3310 and CR 2410
- D) DR 2412 CR 3360
- E) DR Intangible assets and CR Accounts payable
- F) DR 2410 CR 3310
- G) DR 2710 and CR 3010

19. Journal entry to record a depreciation:

- A) Dr 2420 Cr 7210
- B) Debit Depreciation expense, Credit Accumulated depreciation
- C) DR 8110 CR 2420
- D) Debit Fixed assets, Credit Accumulated depreciation
- E) Debit 7210 Credit 2420
- F) Debit Inventories and Credit Accumulated depreciation
- G) Debit 2410 Credit 2420

20. The accounting cycle is:

- A) the sequence of stages of the accounting process from the registration of business transactions to the preparation of the balance sheet
- B) sequence of stages of the accounting process from the analysis of business processes to the preparation of financial statements
- C) sequence of stages of the accounting process from the analysis of business transactions to the preparation of financial statements and closing of accounts
- D) Sequence of the stages of the accounting process, starting with the completion of the primary documents before the accounts are closed and the forms of financial reporting
- E) sequence of stages of the accounting process, starting with the primary documents, ending with the preparation of financial statements
- F) preparation of financial reporting forms

21. Altinay Co. issues 10,000 shares of 10 tenge par value. Preferred stock for 12 tenge cash per share. Altinay Co. records the issuance as follows:

- A) Cash is debited 120,000
- B) Preferred stock is debited 100,000
- C) Cash is debited 100,000
- D) Paid-in Capital in Excess of Par - Preferred is debited 20,000
- E) Preferred stock is credited 100,000
- F) Paid-in Capital in Excess of Par - Preferred is credited 20,000

22. Kadyrova Aidana earned a salary of \$400 for the last week of September She will be paid on October 1 The adjusting entry for Aidana's employer at September 30 is:

- A) Dr Salaries Expense 400 Cr Salaries Payable 400
- B) Dr 7210 400 Cr 3350 400
- C) Dr Salaries Expense 400 Cr Cash 400
- D) Dr 3350 400 Cr 1030 400
- E) Dr Salaries Payable 400 Cr Cash 400
- F) Dr 3350 400 Cr 1010 400
- G) Dr 7210 400 Cr 1030 400

23. If total Revenue is greater than total Expenses (Net Income), than the closing entry would be:

- A) Dr Income Summary Cr Retained earning
- B) Debit Retained earning Credit Income Summary
- C) Debit Income Summary Credit Retained earning
- D) Dr 7210 Cr 5610
- E) Dr 5610 Cr 5510

24. Cash flows from operating activities:

- A) makes the information up to date and saves them for a certain period of time
- B) sales of goods
- C) payments to suppliers for goods and services
- D) dividends
- E) borrowed funds

25. A corporation reported the following information for the past year:

Net Income	\$200,000
Depreciation expense	30,000
Gain on sale of truck	5,000
Proceeds from sale of truck	8,000
Decrease in accounts receivable	10,000

Assuming these are the only facts, what amount will the corporation report as the Cash Provided by Operating Activities on the cash flow statement?

- A) 225,000
- B) two hundred thirty five thousands
- C) 235,000
- D) two hundred twenty five thousands
- E) 235 thousands

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