



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
5B050800	«Учет и аудит»	1. Экономическая теория 2. Макроэкономика 3. Основы бухгалтерского учета 4. Управленческий учет I

1. Книжка-вопросник содержит тесты по дисциплинам:

1. Экономическая теория
2. Макроэкономика
3. Основы бухгалтерского учета
4. Управленческий учет I

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. The functions of economic theory:

- A) Practical function
- B) Analytical function
- C) Didactical function
- D) Mathematical function
- E) Executive function
- F) Theoretical function

2. Microeconomics examines:

- A) How different factors affect the economy
- B) How money affects the economy
- C) The behavior of individuals and firms
- D) How government affects the economy
- E) How individual households and firms make decisions

3. Circular-flow diagram shows:

- A) transfer payments flow from firms to households
- B) capital flows from firms to households
- C) goods and services flow from households to firms
- D) income payments flow from firms to households
- E) sales revenue flows from households to firms
- F) taxes flow from households to firms.

4. Types of production sectors include:

- A) Ecological Production
- B) Primary Production
- C) Tertiary Production
- D) Labor and capital
- E) First and second production
- F) Material and non-material production

5. Three main tasks of any society:

- A) How to produce?
- B) What to consume?
- C) What to produce?
- D) When to produce?
- E) Why to produce?

6. The main factors of production process:

- A) Price
- B) Supply
- C) Equipment
- D) Land
- E) Capital
- F) Labor

7. GDP is measured:

- A) yealy
- B) weekly
- C) hourly
- D) daily
- E) each decade

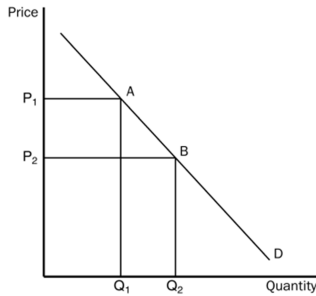
8. Money as economic category is:

- A) Bonds
- B) Silver
- C) The measure of value
- D) An universal equivalent
- E) Stocks

9. A lump-sum tax imposes a minimal administrative burden on taxpayers because:

- A) everyone owes the same amount of tax, regardless of earnings
- B) in school education
- C) most small firms must file the same tax forms as large firms, and the tax compliance costs are largely independent of the size of the firm
- D) everyone can easily compute the amount of tax they owe
- E) there is no benefit to hiring an accountant to do your taxes

10. The movement from point A to point B on the graph would be caused by:



- A) a decrease in the price of a substitute good
- B) shifts in demand curve
- C) an increase in price
- D) movement along demand curve
- E) shifts in supply curve
- F) an increase in income

11. Monopolistic competition is:

- A) Many sellers with highly differentiated product
- B) Few sellers with highly differentiated product
- C) All firms have the same, relatively low degree of market power
- D) Many buyers with highly differentiated product
- E) A type of imperfect competition
- F) The government has full control of the market

12. The primary difference between Small Businesses and Entrepreneurial Ventures:

- A) Entrepreneurial Ventures are for new innovative offerings
- B) Small Business usually deal with known and established products & services
- C) Small Business and Entrepreneurial Ventures do not have the differences
- D) Small Business usually deal with unknown and products & services
- E) Small Business usually do not deal with known and established products
- F) Small Business is usually family business
- G) Small Business and Entrepreneurial Ventures have the same activities

13. Antitrust laws allow the government to:

- A) prevent mergers
- B) make new firms enter the market
- C) force monopolists to go out of business
- D) doing nothing at all
- E) regulate the behavior of monopolies
- F) try to make monopolized industries more competitive

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

- A) less information about product
- B) price
- C) marginal revenue
- D) goods offered for sale are closely same
- E) average revenue

15. The cost that a firm bears if it produces at all and that is independent of its output:

- A) MC
- B) Total cost
- C) FC
- D) Average cost
- E) $TC - VC$
- F) Fixed cost
- G) Appraisal costs

16. All the cost of producing a certain amount of production:

- A) TR
- B) Variable cost
- C) Appraisal costs
- D) Total cost
- E) TC
- F) $FC + VC$

17. The profit maximizing rule in factor market:

- A) MRP equals MRC
- B) $AR = D$
- C) $MRP_f = MP$
- D) $MRP_f = TR$
- E) The marginal revenue product is or equal to the marginal revenue cost
- F) $MRP_f = MR$

18. Increase in the gross revenue of a firm produced by selling one additional unit of output:

- A) Marginal product
- B) Marginal cost
- C) Additional unit revenue
- D) Results from the sale of one additional unit of output
- E) Marginal revenue product
- F) Marginal labor
- G) Profit

19. If you purchase a sell phone produced in USA, then economic situation would be:

- A) Consumption in Kazakhstan increases
- B) Consumption in USA increases
- C) GDP of Kazakhstan increase
- D) Import to Kazakhstan increases
- E) GDP of Kazakhstan does not change

20. It is equal to the economic output adjusted for the effects of inflation:

- A) Can account for changes in price level
- B) Gross domestic product (GDP)
- C) Nominal GDP
- D) Real GDP
- E) "Inflation-corrected" GDP
- F) Gross national product (GNP)
- G) NPV

21. The accelerator effect:

- A) An endogenous variable changes in response to a change in exogenous variable
- B) GDP increase results in a proportionately larger rise in capital investment
- C) The rate of economic growth stays the same
- D) A positive effect on private fixed investment of the growth of the economy
- E) Investment levels stay the same
- F) If GDP falls, investment spending will not fall very significantly
- G) Investment tends to be less volatile than economic growth

22. Long-run unemployment includes:

- A) Structural unemployment
- B) Natural unemployment
- C) All types of unemployment
- D) Unemployment and Employment
- E) Cyclical unemployment
- F) Seasonal and Frictional unemployment
- G) When workers' skills no longer meet the needs of the job market

23. Cost of inflation is:

- A) Menu costs
- B) GDP growth rate
- C) CPI growth rate
- D) Value income tax
- E) Shoeleather costs
- F) Charity programs payment
- G) Relative price variability

24. A stabilization policy is a macroeconomic strategy:

- A) to keep economic growth stable, along with price levels and unemployment
- B) includes adjusting benchmark interest rates to control aggregate demand
- C) the government might decide to increase its own spending
- D) a microeconomic strategy enacted by firms and central banks
- E) includes monitoring the business cycle in the economy

25. Following, what will be a potential concern when the central bank does not have to follow a policy rule:

- A) incompetence
- B) time inconsistency
- C) have multiplier effect
- D) the money supply decreases
- E) shifts the aggregate demand curve
- F) shifts the aggregate supply curve
- G) the money demand increases

ТЕСТ ПО ДИСЦИПЛИНЕ
Экономическая теория
ЗАВЕРШЕН

Макроэкономика

1. Generalizing macroeconomic models are:

- A) Model "Game Theory"
- B) Price leadership model
- C) The "Keynesian Cross" model
- D) The Cournot model
- E) Market equilibrium of demand
- F) Model AD-AS
- G) IS-LM model

2. Real GDP is measured:

- A) in prices of the base year
- B) at the current exchange rate
- C) in percent
- D) at current prices
- E) taking into account the inflation, through the price index
- F) in prices valid in a given year
- G) in basic prices

3. Which of the following are excluded from the composition of GDP:

- A) depreciation
- B) individual personal tax
- C) the cost of secondhand (sold) goods
- D) corporate profits and interest
- E) government expenditures on goods and services
- F) indirect taxation

4. Specific methods of studying macroeconomics are:

- A) Aggregation
- B) Method of abstraction
- C) Induction
- D) Method of limit analysis
- E) Deduction
- F) Modeling

5. GNP is not measured by:

- A) production method
- B) expenditures
- C) the method of induction
- D) the method of deduction
- E) income
- F) the method of scientific abstraction
- G) income approach

6. Fundamental macroeconomic indicators are:

- A) Accumulation
- B) Production costs
- C) GDP
- D) GNP
- E) NNP

7. Non-monetary factors of the aggregate supply:

- A) increase of supply of money in circulation
- B) optimistic expectations of consumers
- C) business grants
- D) new technologies
- E) strengthening of monopoly formations in the economy

8. Aggregate demand includes:

- A) Net exports
- B) Labor Productivity
- C) Tax rate
- D) Demand from the government
- E) Unemployment rate

9. If taxes imposed on entrepreneurship grow, then:

- A) Aggregate demand will change downwards
- B) The aggregate supply is reduced
- C) The aggregate supply will not change
- D) Aggregate demand will increase
- E) The AS curve will shift to the left

10. The marginal propensity to save:

- A) $MPS = \Delta S / \Delta Y$
- 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) Ratio of national savings to aggregate income
- E) The ratio of an increment of savings per unit of an increment of disposable income
- F) The correlation between the change in the amount of savings and the change of income which caused it
- G) A curve that characterizes the amount of savings at a given level of income

11. The marginal propensity to consume is:

- A) The ratio of an increment of savings per unit of an increment of disposable income
- B) $MPC = \Delta C / \Delta Y$
- C) The ratio of aggregate consumption to aggregate income
- D) $APC = C / T$
- E) The correlation between the change in consumption and the change in income, which caused it
- F) A curve that characterizes the amount of consumer expenditure at a given level of income
- G) The amount of consumption in relation to total income

12. Factors that determine the dynamics of consumption and savings from the position of the Keynesian theory:

- A) available fixed capital
- B) level of prices
- C) disposable income of households
- D) changes in production methods
- E) economic expectations of producers

13. Monetary expansion assumes:

- A) an increase in the discount rate
- B) an increase in the bank reserve requirements
- C) reduction of the discount rate
- D) reduction of the legal reserve requirements
- E) a sale of government securities by the government
- F) a decrease in the amount of credit per one loan debtor
- G) reduction in distributed loans

14. Which of the followings is not “Quasi money”:

- A) Credit cards
- B) Small sight deposit accounts
- C) Debit cards
- D) Bonds
- E) Cash
- F) Shares
- G) Gold

15. The demand for money in the Keynesian theory is determined by:

- A) transaction motive
- B) the motive of precaution
- C) the motive of accumulation
- D) value motive
- E) the motive of saving
- F) capable of paying motive
- G) motive of conversion

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

- A) An increase in money supply
- B) An equilibrium of investments and savings
- C) A decrease in money supply
- D) A decrease in the amount of income
- E) An increase in the amount of income

17. When IS curve shifts to the right?

- A) If the risk of investing reduces and investors expect more profit on investments
- B) If taxes reduce
- C) If taxes increase
- D) If taxes increase and government expenditures reduce
- E) If unemployment increases
- F) If government expenditures reduce

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

- A) The collapse of consumer prices
- B) Emergence of the first signals of instability
- C) Reduction of unemployment
- D) Exchange rate depreciation
- E) Increase in pace of economic growth
- F) Increase in the amount of merchandising operations

19. Activities that the government implements in the phase of economic recession:

- A) Conducts a tight credit and money policy
- B) Reduces unemployment payments
- C) Reduces tax rates
- D) Conducts a restrictive aggregate demand policy
- E) Implements a policy of accelerated amortization

20. The consequences of inflation are:

- A) the deterioration of the balance of payments
- B) increase in revenue from taxation
- C) the growth of budget deficit
- D) income equalization in society
- E) the drop in prices of resource
- F) reduction of government expenditures

21. Stimulating fiscal policy in a small open economy:

- A) stimulates consumption
- B) reduces consumption
- C) restrains consumption
- D) increases the amount of national savings
- E) leads to a decrease in disposable income
- F) disposable income does not change

22. The increase in government expenditures in an open economy with underemployment and floating exchange rate will lead to:

- A) Increase in net exports
- B) The appearance of the multiplier effect
- C) Decrease in investment
- D) Decrease in exports
- E) Reduction of unemployment
- F) Growth in consumption

23. Assumptions when developing a small open economy:

- A) $C = C(Y-T)$
- B) $I = f(r^* - r')$
- C) $Y = F(K, L)$
- D) $I = I(r^*)$
- E) $Y = F(Y-T)$
- F) $C = a + b$
- G) $I = m + g'$
- H) $C = S + I(r)$

24. At a system of freely floating exchange rates:
- A) The central bank devaluates the national currency
 - B) The depreciation of the national currency is called the depreciation of the currency
 - C) The central bank revaluates the national currency
 - D) The central bank undertake the obligation to maintain a constant exchange rate
 - E) The exchange rate is established by balancing the supply and demand with the currency
 - F) 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) Religious Tolerance
 - C) Stable exchange rate
 - D) Scientific and technological progress
 - E) Work
 - F) Political stability
 - G) Equitable distribution of income
 - H) The capital

**ТЕСТ ПО ДИСЦИПЛИНЕ
Макроэкономика
ЗАВЕРШЕН**

Основы бухгалтерского учета

1. Qualitative characteristics accounting information:

- A) Neutrality, completeness, comparability, consistency
- B) Reliability
- C) Socialize
- D) The relevance, frequency
- E) The accuracy, timeliness, materiality
- F) Um, business continuity, compliance

2. «Comparability» means:

- A) Auditors
- B) Equivalence information of the same activities in the same manner across companies and though time
- C) Information must be understandable to users
- D) Comparing information within the entity and across entities
- E) When information revealed differences and similarities that real and are not the result of differing accounting treatments

3. Which of the following operations is not a accounting transaction:

- A) Provision of services for which accounts will be invoiced in the near future
- B) Payment for materials, purchased earlier in credit
- C) The supply of raw materials and materials
- D) Notarization documents
- E) The payment of the salaries working, for the month of December
- F) Conclusion of the treaty to supply raw materials and supplies
- G) Receive cash for the services that will be presented at a later date

4. A balance sheet consist of:

- A) Deftor and Creditor
- B) Property and sources of their formation
- C) Expenser and Revenues
- D) Input and Output
- E) Debit and Credit
- F) Income and outcome

5. Choose right book-keeping record for «The purchase of goods

(commodities)»:

- A) DT 1030 CR 1330
- B) DT 1331 CR 3310
- C) DT 1332 CR 3310
- D) DT 3310 CR 1330
- E) DT 1330 CR 3310

6. How does affect on accounts of record-keeping, posting of material, cost of that prepaid from a cashdesk?

- A) DT – 1310 CR – 7010
- B) DT – 1310 CR – 8010
- C) DT – 1311 CR – 1010
- D) DT – 1317 CR – 6280
- E) DT – 1312 CR – 1010
- F) DT – 1315 CR – 3310

7. Show right book-keeping record for «sales commodities»

- A) DT 7010 CR 1310
- B) Dt 7112 CR 1320
- C) Dt 7111 Ct 1320
- D) DT 7010 CR 1322
- E) DT 7010 CR 1321

8. Passive balance information is disclosed by:

- A) Income and expenditure
- B) movements intangible assets
- C) long-term liabilities
- D) investments
- E) expenditure in future periods
- F) of financial position

9. Liability account is not:

- A) current financial loans
- B) payables
- C) long term assets
- D) current assets
- E) short-term and long term assets

10. The main groups of users of financial information:

- A) Who is outside the organization
- B) Administration of the organization, third party users of information with a direct financial interest, third-party users with information indirectly (indirect) financial interest
- C) Tax authorities
- D) The public authorities
- E) Managers

11. Debtors are:

- A) Customer
- B) Tax authority
- C) Buyer
- D) Company that issue shares
- E) Creditors
- F) Individual entrepreneur
- G) Suppliers

12. What record should reflect operation: goods was paid for cash:

- A) Dt – 1330 Ct – 1040
- B) Dt – 7010 Ct – 1330
- C) Dt – 7110 Ct – 1320
- D) Dt – 1331 Ct – 1011
- E) Dt – 1332 Ct – 1012

13. What record should reflect maritime operation: released materials subsidiary enterprises to repair their own machines:

- A) Dt - 8111 Ct - 1310
- B) Dt 8110 Ct - 1340
- C) Dt - 8111 Ct - 1314
- D) Dt - 8310 Ct - 1310
- E) Dt - 8110 Ct - 1310

14. The meaning is the inventory:

- A) Check availability and condition of material values
- B) Check availability and condition of material values, of money
- C) Checking for the presence of the funds with a view to identifying theft
- D) Matching user accounts with the actual availability of funds
- E) Checking inconsistencies accounting data the actual availability of assets
- F) Money, calculations, sources
- G) Matching entries in the user account registers with the actual availability of funds

15. That accounting entry DT 1315 CT 3310 is mean:

- A) Received from suppliers other materials
- B) Received stoks from suppliers
- C) Credited advances to suppliers for the materials
- D) Released materials
- E) Released other materials on shop needs
- F) Settled in arrears to suppliers for the materials
- G) Were received from suppliers fixed assets

16. Choose the right forms of financial statement:

- A) A report on the movement of funds
- B) Explanatory notes, tables, and charts
- C) A report on the movement of funds
- D) Accounting balance, report on the financial and economic activity, a report on the movement of funds, a report on the changes in equity
- E) Report of ncome
- F) The Form 1, form2, form 3, form 4
- G) A report on the financial situation, the income statement the cash flows, statement of chanches in egnity

17. How should we reflect the payment of wage from the cash to the workers of entity:

- A) DT 3351 CT 1012
- B) DT 1040 Ct 3350
- C) DT 1010 CT 1040
- D) DT 1040 CT 1010
- E) DT 1044 Ct 3352
- F) DT 3351 CT 1011

18. What accounting entry should reflect economic operation: Listed extra-budgetary funds:

- A) Dt 3410 Ct 1032
- B) Dt 3410 Ct 1031
- C) Dt 3410 Ct 3420
- D) Dt 1030 Ct 3410
- E) Dt 3420 Ct 1040
- F) Dt 1040 Ct 3420

19. Create correspondence accounts for economic operation: created fund for doubtful debts (final accounts of December):

- A) Dt 7210 Ct 1250
- B) Dt 1250 Ct 1290
- C) Dt 7210 Ct 1290
- D) Dt 1290 Ct 7110
- E) Dt 7211 Ct 1290
- F) Dt 7212 Ct 1290

20. Which accounting entry should reflect business transaction released materials to the needs of the main proceeding:

- A) DT 8110 Ct 1310
- B) DT 8110 Ct 1311
- C) Dt 8410 Ct 1310
- D) DT 8110 Ct 1312
- E) Dt 8310 Ct 1310
- F) D7110 Ct 1310

21. What means accounting entry Dt - 1310-1315 Ct -1250:

- A) Paid for accountable amounts of current expenses
- B) Payment of the money for subreport on household costs
- C) Materials are being purchased by accountable person
- D) Fuels were bought on accountable amounts
- E) Issuance of money subreport for travel
- F) The employee has purchased materials

22. Create correspondence accounts of economic operation: in cash obtained from the foreign account for a business trip:

- A) Dt 1050 CR 1020
- B) Dt 1012 CR 1032
- C) Dt 1050 CR 6250
- D) Dt 1011 CR 1031
- E) Dt 6250 CR 1050
- F) Dt 1051 CR 6251
- G) Dt 1050 CR 1020

23. What accounting entry should reflect the business transaction: sales of products, services, goods for cash:

- A) Dt 1040 Ct 6210
- B) Dt 1011 Ct 6012
- C) Dt 1010 Ct 6010
- D) Dt 2920 Ct 1040
- E) Dt 3310 Ct 1010

24. List the qualitative characteristics of accounting information:

- A) understandability, comparability
- B) significance
- C) understandability, continuity, compliance
- D) continuity, compliance
- E) reliability
- F) significance, frequency, isolation
- G) reliability, timeliness, materiality

25. Confidentiality in the profession of accountant involves:

- A) Self-test
- B) Observe the principle of confidentiality is necessary even after the end of the relationship between the professional accountant and the client or employer
- C) Do defamatory references or unreasonable comparisons with the work of others
- D) Own interest
- E) Disclosures outside the firm or employing organization of confidential information obtained as a result of professional and business relationships, without appropriate authority
- F) A professional accountant should also respect the confidentiality of information disclosed by a potential client or employer
- G) A professional accountant should also consider the need for confidentiality of information within the firm or organization-employer

**ТЕСТ ПО ДИСЦИПЛИНЕ
Основы бухгалтерского учета
ЗАВЕРШЕН**

Управленческий учет I

1. Chief Financial Officer is usually responsible for:

- A) Treasury Function
- B) Objectives
- C) Sales
- D) External reporting
- E) General Cash flow

2. Cost behavior analysis includes the following costs calculating methods:

- A) Method of Least Squares
- B) Cost/Volume/Profit Analysis
- C) Cost/Price Scalability
- D) Break-even point
- E) Objectives
- F) Sales

3. CVP analysis drive decisions about:

- A) Direct Labor
- B) Sales Volume
- C) How to price products
- D) Overhead and Cost Drivers
- E) How to produce

4. Examples of Period costs:

- A) Fuel and packaging costs
- B) Labor
- C) Office rent
- D) Advertising
- E) Sales commission

5. CVP is useful for studying sensitivity of profit for shifts in:

- A) Cost of Goods sold
- B) Variable Costs
- C) Finished Goods
- D) Profitability
- E) Applied Overhead

6. To determine the cost of goods sold in manufacturing company, we need to know:

- A) Beginning merchandise inventory
- B) Ending balance in the finished goods inventory
- C) Ending merchandise inventory
- D) Cost of goods manufactured
- E) Purchases
- F) Beginning finished goods inventory

7. The cost of production or full cost allocation includes:

- A) Fixed costs
- B) Mixed costs
- C) Variable costs
- D) Implicit costs
- E) Manufacturing overheads
- F) Labor costs
- G) Material costs

8. Direct material costs:

- A) can be traced to the cost object in an economically feasible way
- B) are all costs of a product that are considered as assets in the balance sheet when they are incurred
- C) are all costs in the income statement other than cost of goods sold
- D) are all manufacturing costs that are related to the cost object
- E) cannot be traced to that cost object in an economically feasible way
- F) include the compensation of all manufacturing labor that can be traced to the cost object

9. The method of cost accounting and product calculation:

- A) this comparison of the actual result with the planned indicators
- B) is a set of methods for documenting and recording production costs to determine the actual cost of products (works and services)
- C) this definition of the composition and size of costs by types of production, product groups, orders
- D) comparison of normative data with those achieved
- E) control, regulation, comparison of reporting data with planned

10. Methods for adjusting Over/Underapplied overhead:

- A) Write-off approach
- B) Proration approach
- C) Income statement approach
- D) Normal costing approach
- E) Actual costing approach
- F) Adjusted allocation rate approach
- G) Standard costing approach
- H) Balance sheet approach

11. Cost-allocation base:

- A) is the measure activity used to allocate costs
- B) is the cost driver of the indirect costs
- C) is a grouping of individual direct cost items
- D) is a grouping of individual indirect cost items
- E) can range from broad to narrow
- F) is a systematic way to link an indirect cost or group of indirect costs to cost objects
- G) is anything for which a measurement of costs is desired
- H) is cost related to a particular cost object that cannot be traced to cost object

12. Main characteristics of Job-Order Costing:

- A) Unit costs are computed by job on the cost sheet
- B) Used in many different batches of production are worked in each period
- C) Costs are accumulated by department
- D) A single product is produced either on a continuous basis or for long period of times
- E) Used in industries that produce homogeneous products on a continuous basis
- F) Flow of units is more or less continuous
- G) Unit costs are computed by department on the department production report

13. Typical workshop reports on the execution consist of sections:

- A) Main production workers
- B) Amount of closed overheads
- C) Amount of allocated overheads
- D) Unit bases used to apply overheads
- E) Aggregate of deviations

14. Job Order Costing presumes using the following documents:

- A) Statement of Cash Flow
- B) Materials requisition form
- C) Income statement
- D) Balance sheet
- E) Job cost sheet
- F) Employee time ticket

15. Methods for estimating work in progress:

- A) Replacement price
- B) LIFO
- C) The method of specific identification
- D) MIFO
- E) NIFO
- F) Transfer prices

16. Throughput costing:

- A) is a method of inventory costing in which all variable manufacturing costs and all fixed manufacturing costs are included as inventoriable costs
- B) is a method of expensing all costs associated with manufacturing a particular product
- C) is a variation of variable costing
- D) is an extreme form of absorption costing in which only direct material costs are included as inventoriable costs
- E) is also called super-variable costing
- F) is a variation of absorption costing
- G) is also called super-absorption costing

17. Depending on the significance for a particular solution, costs and incomes are classified into:

- A) Unrecoverable and relevant
- B) Insignificant expenses and revenues
- C) Insignificant expenses and incomes
- D) Relevant and irrelevant
- E) Eliminate
- F) Removable
- G) Uncoverable

18. The absorption cost is:

- A) Full cost
- B) Bill of materials cost
- C) Costing method that includes all manufacturing costs
- D) All manufacturing cost
- E) Costing method that includes only variable manufacturing costs
- F) Job cost sheet

19. The "cost-volume-profit" analysis:

- A) is used to evaluate unambiguous decisions
- B) is not expressed graphically
- C) provides essential assistance in making management decisions in the field of pricing, profit planning
- D) can not afford to assess the profitability of the company
- E) can not be used by managers for long-term planning
- F) analysis of the behavior of costs, which is based on the relationship between costs, volume and profit
- G) allows to establish a critical point of production volume

20. Unfavorable variances at the rate of direct labor is reflected:

- A) Debit "Main production" Credit "Deviations in the price of materials"
- B) Debit "Deviation at the rate of direct labor" Credit "Accounts payable to employees"
- C) Debit "Main Production" Credit "Wage arrears"
- D) Debit "Main production" Credit "Payables on wages"
- E) Debit "Main production" Credit "Deviation at the rate of direct labor" ",
- F) Debit "Work in progress", Debit "Deviation at the rate of direct labor" Credit "Wage arrears"
- G) Debit "Main Production", Debit "Deviation at the rate of direct labor" Credit "Wage arrears"

21. Favorable variances in the price of materials is reflected:

- A) Debit "Main production" Kredit "Raw materials"
- B) Debit "Materials" Credit "Accounts payable", Credit "Deviation on the price of materials"
- C) Debit "Materials", Debit "Deviations in the price of materials" Kredit "Accounts payable to suppliers"
- D) Debit "Materials", Debit "Deviations in the price of materials" Kredit "Account for payment" credit
- E) Debit "Raw materials" Credit "Accounts payable to suppliers and contractors", Credit "Deviations on the price of materials"
- F) Debit "Materials", Credit "Deviations in the price of materials"
- G) Debit "Materials" Credit "Settlements with suppliers", Credit "Deviations on the price of materials"

22. Analysis of variances:

- A) the ratio of the reporting data to the planned
- B) this comparison of the actual data with the planned indicators
- C) is a set of techniques used to calculate the cost of a unit of production
- D) is the result of an enterprise
- E) is a way to identify the effect of the indicator under study on the performance indicator
- F) is the identification of the reasons for the changes

23. The method of market value includes:

- A) calculating the percentage of gross profit
- B) determination of the market value for each product
- C) the calculation of the proportion of the market value of each product in total revenue
- D) determination of additional costs
- E) calculation of total revenue
- F) determination of total costs for each product
- G) distribution in accordance with the share of costs

24. Benefits of Activity- Based Costing:

- A) High measurement cost associated with multiple activity centers and cost drivers
- B) Accumulating all overhead costs in a single, companywide pool
- C) Change a manager's perception of many overhead costs in that costs that were formerly thought to be indirect are identified with specific activities
- D) High measurement cost that are required for its operation
- E) Assign the cost on a basis of direct labor or some other measure of volume
- F) Increase the number of cost pools used to accumulate overhead costs

25. Cost pool is the account head in which costs are accumulated for further assignment to cost objects, the following are examples of cost pool:

- A) Project
- B) Customer
- C) Machine maintenance cost
- D) Factory rent
- E) Brand
- F) Service line

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