[[감정평가사 회계학 문제집(제8판) 필수문제 리스트]]

[1] 재무회계

구분	문제번호
1. 개념체계	1, 4, 5, 8, 10, 11, 13, 14, 17, 18, 20, 21, 22, 23, 24, 28, 30, 31, 34, 35, 36, 37, 40, 41
2. 재무제표 표시	1, 2, 3, 5, 8, 9, 11, 12, 15, 19, 20, 23, 26, 27, 28
3. 재고자산	1, 5, 6, 7, 8, 10, 11, 12, 13, 17, 19, 26, 27, 28, 29, 31, 32, 35, 38, 39, 41, 43, 44, 45, 50, 51, 53, 54, 57, 60, 62, 64, 67, 68, 70, 71, 74, 75, 76
4. 유형자산	1, 4, 5, 7, 11, 14, 16, 17, 18, 19, 22, 24, 25, 26, 29, 33, 34, 37, 38, 39, 42, 45, 47, 48, 50, 51, 54, 55, 56, 58, 60, 63, 65, 66, 67, 68, 76, 77, 78, 81, 83, 84, 85, 87, 90, 92, 93, 94, 95, 96, 98, 99, 101, 104, 105, 107, 109, 110
5. 무형자산	1, 2, 4, 6, 7, 8, 10, 11, 13, 14, 15, 17, 18, 21, 22, 23, 24, 28, 31, 32, 33, 34
6. 투자부동산	2, 5, 6, 7, 8, 10, 11, 16, 17, 18, 20, 22, 24, 25, 26, 27
7. 금융자산	2, 4, 6, 10, 11, 12, 15, 16, 17, 18, 19, 21, 25, 28, 30, 34, 35, 36, 38, 39, 40, 41, 43, 48, 51, 52, 53
8. 금융부채	5, 6, 7, 9, 10, 13, 15, 16, 17, 18, 19, 20, 22, 23, 26, 29, 30, 31, 32, 33, 34
9. 충당부채	1, 2, 3, 5, 6, 10, 12, 14, 15, 16, 18, 21, 23, 24, 25
10. 자본	1, 2, 5, 6, 8, 9, 12, 15, 16, 17, 20, 23, 25, 26, 29, 31, 32, 33, 36, 37
11. 복합금융상품	2, 6, 7, 9, 10, 11, 12, 15, 16, 17, 18, 20, 22, 23, 24, 25
12. 수익	2, 4, 5, 6, 7, 8, 10, 11, 12, 18, 21, 24, 25, 27, 29, 30, 31, 33, 34, 35, 37, 40
13. 건설계약	1, 3, 6, 7, 9, 13, 15, 16, 18
14. 종업원급여	1, 2, 4, 6, 7, 10, 11, 12, 13, 15, 17, 18, 21, 22, 23, 24
15. 주식기준보상	1, 4, 5, 6, 7, 10, 11, 12, 13, 14, 15, 16, 17, 20, 21
16. 리스	1, 2, 5, 6, 8, 9, 10, 11, 14, 16, 17, 18, 23, 24, 25
17. 법인세회계	1, 2, 4, 5, 6, 7, 10, 11, 12, 13, 15, 18, 21
18. 주당이익	2, 3, 5, 8, 12, 14, 16, 17, 21, 22, 23, 24, 26, 27
19. 회계변경	1, 2, 5, 6, 8, 9, 11, 12, 14, 16, 17, 19, 20, 21
20. 현금흐름표	1, 2, 4, 7, 8, 11, 12, 15, 16, 19, 20, 21, 22, 25, 26, 28
21. 재무제표 분석	1, 3, 4, 6, 8, 13, 14, 15, 16
22. 관계기업	2, 5, 6, 7, 9, 10, 11
23. 기타	3, 4, 5, 6, 10, 12, 13, 14, 15, 16

[2] 원가관리회계

구분	문제번호
1. 제조기업의 원가흐름	1, 3, 6, 7, 8, 10, 12, 14, 16, 17
2. 개별원가	1, 5, 6, 7, 8, 9, 10, 11, 13, 16, 17, 18, 19, 22, 23, 25
3. 보조부문 원가배부	3, 4, 5, 6, 10, 11, 13, 15, 16, 17, 18
4. 활동원가	2, 3, 4, 6, 9, 10, 11, 13, 14
5. 종합원가	1, 3, 6, 7, 8, 10, 13, 14, 15, 17, 20, 24, 25, 26, 27, 30
6. 결합원가	2, 4, 5, 8, 9, 11, 12, 15, 16, 17, 18, 19
7. 전부원가, 변동원가	2, 3, 4, 5, 6, 8, 9, 11, 14, 16, 19, 21, 22, 23, 24, 26, 27, 28
8. 원가함수	1, 4, 5, 6, 7, 8, 10, 11
9. CVP분석	3, 4, 5, 6, 10, 11, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 27, 29, 30, 31
10. 표준원가	1, 2, 4, 5, 6, 8, 9, 10, 11, 12, 13, 18, 19, 20, 22, 23, 24
11. 관련원가와 의사결정	2, 4, 6, 7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 20, 22, 25, 26, 27, 28
12. 대체가격	1, 2, 4, 6, 8, 9
13. 종합예산	2, 3, 4, 5, 6, 10, 13, 15, 17, 18, 19
14. 투자중심점	3, 4, 5, 7, 8, 9
15. 최신 원가관리회계	2, 3, 5, 6, 7, 8, 9, 11, 12, 13, 14