

감정평가사 회계학 문제집(제6판) 필수문제 리스트

[1] 재무회계

구분	문제번호
1. 개념체계	2, 4, 5, 6, 8, 9, 13, 14, 16, 17, 20, 21, 22, 26, 27, 28, 29, 30, 33, 35, 36, 37, 39, 40
2. 재무제표 표시	1, 3, 4, 7, 8, 9, 12, 13, 14, 16, 22, 23, 24, 28, 29, 30
3. 재고자산	1, 2, 4, 6, 7, 8, 9, 10, 13, 16, 17, 19, 23, 24, 26, 27, 29, 30, 31, 34, 35, 37, 41, 42, 43, 45, 46, 47, 49, 51, 52, 56, 57, 58, 61, 62, 66, 69, 70, 73, 74, 75
4. 유형자산	2, 3, 5, 6, 11, 14, 15, 16, 18, 21, 23, 26, 27, 28, 30, 31, 33, 36, 39, 40, 41, 42, 44, 45, 47, 49, 50, 51, 52, 54, 55, 60, 62, 63, 67, 68, 69, 70, 71, 72, 74, 80, 81, 82, 83, 84, 85, 87, 88, 89, 91, 94, 95, 96, 97, 99, 103, 104, 106, 108, 109, 110, 113, 115
5. 무형자산	1, 2, 4, 5, 7, 10, 13, 14, 15, 17, 18, 20, 22, 23, 25, 30, 31, 32, 33
6. 투자부동산	2, 4, 5, 6, 7, 8, 9, 12, 16, 17, 18, 19, 20, 23, 24, 25, 26, 27
7. 금융자산	1, 4, 5, 6, 8, 10, 11, 14, 15, 17, 18, 20, 21, 23, 25, 26, 27, 28, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 44, 45, 46, 47, 49, 53, 54, 55
8. 금융부채	3, 5, 6, 8, 9, 10, 11, 15, 16, 17, 18, 19, 23, 24, 25, 26, 27, 29, 31, 32, 33
9. 총당부채	2, 3, 5, 6, 7, 9, 10, 12, 14, 15, 16, 18, 22, 23
10. 자본	1, 2, 6, 7, 9, 10, 11, 13, 17, 19, 20, 23, 24, 25, 26, 31, 32, 34, 35, 36, 37
11. 복합금융상품	4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 17, 18, 19, 21, 22, 23, 26
12. 수익	2, 4, 5, 7, 8, 9, 10, 11, 12, 15, 18, 19, 22, 23, 24, 25, 27, 29, 31, 32, 33, 38, 39
13. 건설계약	1, 3, 4, 5, 6, 8, 9, 12, 13, 18
14. 종업원급여	1, 2, 4, 6, 7, 8, 11, 12, 13, 14, 16, 17, 18, 19, 21, 22, 23
15. 주식기준보상	3, 4, 6, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20
16. 리스	1, 2, 4, 5, 8, 9, 10, 13, 16, 17, 18, 23, 24, 25
17. 법인세회계	1, 2, 5, 6, 7, 8, 10, 11, 13, 15, 18, 19, 20
18. 주당이익	2, 4, 6, 7, 9, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27
19. 회계변경	1, 2, 4, 5, 8, 10, 12, 13, 14, 15, 16, 17, 19, 20
20. 현금흐름표	1, 2, 5, 6, 7, 8, 12, 13, 14, 15, 16, 18, 19, 27, 28, 29, 30, 33, 34, 35, 36
21. 재무제표 분석	3, 4, 5, 7, 9, 13, 14, 15, 16, 17
22. 관계기업	3, 4, 5, 6, 7, 9
23. 기타	3, 4, 5, 6, 7, 11, 12, 13, 14, 15

[2] 원가관리회계

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