

Cost and Managerial Accounting

Competitive Exam

PHD Accounting

Professor Manal Jabbar

Q1 – A/ Fill in the blanks:-

There are many classifications for the Total Quality Costs, which are:

- 1- Classification according to P-A-F model, which are _____, _____ and _____.
- 2- Classification according to Grosby model, which are _____ and _____.
- 3- Classification according to ABC model, which are _____ and _____.
- 4- Classification according to Tangible Quality Costs (_____, _____ and _____) and Intangible Quality Cost which is (_____).

B/ There are six perspectives for the BALANCED SCORECARDS, which are _____, _____, _____, _____, _____ and _____.

C/ There are many dimensions for the Quality from the customers view, which are _____, _____, _____, _____, _____ and _____.

Accounting information systems:

Indicate the best answer for each of the following:

- 1- Information overload involves
 - a- having too much information
 - b- not having enough information
 - c- structured decisions
 - d- unstructured decisions
- 2- Which of the following is one of the three key functions of the Accounting Information systems
 - a- processing transactions efficiently
 - b- providing adequate segregation of duties
 - c- developing a chart of accounts
- 3- The understanding of documentation skills that accountants need varies with their Job function. However , they should at least be able to
 - a- read documentation to determine how the system works.
 - b- prepare documentation for a newly developed information system.
 - c- teach others how to prepare documentation.

Governmental Accounting:

Indicate the best answer for each of the following:

- 1- One unique characteristic of most government organizations is that
 - a- a primary source of financing is sales of services and goods to customers.
 - b- there is no direct relationship between the amount of goods or services that most resource providers receive and the amount of resources provided by each individual.
 - c- these entities sometimes have restrictions placed on what their resources may used for ,whereas such restrictions cannot be placed on business resources.
- 2- A key underlying difference between government organizations and business entities is
 - a- that business have scare resources that must be allocated to different uses ; governments are able to command sufficient resources to avoid the need for such alloctions.
 - b- the amount of restricted resources held by governments.
 - c- the use of fund accounting by governments.

أسئلة الامتحان التنافسي للطلبة المتقدمين لدراسة الدكتوراه
للعام الدراسي 2011-2012

أولاً : محور المالية والتدقيق

س1 : تتم معظم أنشطة التمهيد للتخطيط لعملية التدقيق في بداية هذه العملية ، وتتضمن أنشطة التمهيد للتخطيط العديد من الخطوات المطلوب : أذكر تلك الخطوات مع مناقشة كل خطوة منها .

Q2: According to the FASB conceptual framework, the objectives of financial reporting for business enterprises are based on the needs of the users of financial statements. Explain the level of sophistication that the Board assumes about the users of financial statements.

Q3: Multiple Choice

1. A soundly developed conceptual framework of concepts and objectives should :

- increase financial statement users' understanding of and confidence in financial reporting.
- enhance comparability among companies' financial statements.
- allow new and emerging practical problems to be more quickly soluble.
- all of these.

2. Which one of the following statements is incorrect?

- in an assets acquisition, the books of the acquired company are closed out and assets and liabilities are transferred to the books of the acquirer .
- in many cases , stock acquisition entail lower total cost than assets acquisitions.
- a stock acquisition occurs when one corporation pays cash , issues stock , or issued debt for all or part of the voting stock of another company and the acquired company dissolves and ceases to exist as a separate legal entity .

3. which of the following can be used as consideration in a stock acquisition ?

- cash .
- Debt .
- stock .
- Any of the above may be used .

4. Good will impairment exists only if the fair value of the business unit :

- Equals the carrying value of the reporting unit (including good will) .
- Is greater than the carrying value of the reporting-unit (including good will) .
- Is less than the carrying value of the reporting unit (including good will) .
- None of the above .

5. Indicators that the local currency is also the functional currency include all of the following except:

- a. The majority of the cash flows are in the local currency .
- b. Sales prices are determined by local market conditions .
- c. Financing is generally from the parent or guaranteed by the parent .
- d. Production costs and expenses are determined by local conditions .

6. Nash company is involved in four operating segments A,B,C and D , the following information is available :

Segment Identifiable assets

A \$ 40000

B 6000

C 50000

D 10000

by using the assets test ,the reportable segments will be :

- a. A,C
- b. A,C and D
- c. A,B and C
- d. A,D and C

مع تمنياتنا بالموفقية للجميع

المادة: نظم محاسبية متخصصة
استاذ المادة: د. ابراهيم الجزراوي

جامعة بغداد
كلية الادارة والاقتصاد
قسم المحاسبة

اسئلة الامتحان التنافسي لطلبة دكتوراه محاسبة

السنة الدراسية 2011 / 2012

اجب عن السؤال الآتي :

ناقش بطريقة علمية اهم الفروق الجوهرية بين الاصول
المتناقصة ، وبين بقية الاصول الثابتة الاخرى ؟

((مع اطيب تمنياتي لكم بالنجاح والتوفيق))

قول / رضوان، التناهي لصلبه و لتراد محاسبه

محور، لقفه / اداريه ٢٠١٩

(رضوان، الزبون) و (رضوان، كستلك) مضمومان صادان، لفته / اظهريه بصور
واسعه و هناك مضمومان مرادفان لهما و هما (المطابقه للمواصفات)
و (الملائمة للاستخدام)

المطلوب

تحديد وتأثير المفهوم المرادف لكلمات رضوان، الزبون و رضوان، كستلك
مع ذكر السبب بصوره مختصره

مع الموضيه



د. رباح، البدر