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問題集

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Exam : **T7**

Title : International Financial
Reporting Standards for
Compensation
Professionals

Version : DEMO

1.Which of the following is the term that describes total net sales minus total expenses?

- A. Operating expenses
- B. Net income
- C. Total income
- D. Current assets

Answer: B

2.What is one of the main purposes of the International Financial Reporting Interpretations Committee (IFRIC)?

- A. Provide guidance on reporting issues not specifically addressed in International Accounting Standards Board (IASB)'s standards
- B. Provide advice to International Accounting Standards Board (IASB) on priorities
- C. Monitor International Accounting Standards Board (IASB)'s effectiveness, raise funds, and approve budget
- D. Discuss the roles and responsibilities of the International Accounting Standards Board (IASB) and its advisory groups

Answer: A

3.Which of the following plans obliges an employer to pay a specified amount of benefits to the employee?

- A. Post-employment plan
- B. Defined contribution plan
- C. Defined benefit plan
- D. Bonus plan

Answer: C

4.Why is accounting for short-term employee benefits generally a straightforward process?

- A. Because no actuarial assumptions are required to measure the obligation or cost and there is no possibility of any actuarial gain or loss
- B. Because short-term employee benefit obligations are measured on a discounted basis
- C. Because short-term employee benefits are not provided in exchange for the service of the employee
- D. Because the employer is required to incorporate actuarial assumptions into measurement of the obligation and the expenses

Answer: A

5.Which characteristic requires a high degree of consensus among individuals on a given measurement?

- A. Faithful representation
- B. Verifiability
- C. Comparability
- D. Neutral

Answer: B