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| TRƯỜNG ĐẠI HỌC VĂN LANG | **ĐỀ THI, ĐÁP ÁN KẾT THÚC HỌC PHẦN** |
| KHOAKẾ TOÁN KIỂM TOÁN | Học kỳ: I | Năm học: | **2021 - 2022** |
| Mã học phần: 7KE0011 Tên học phần: Nền tảng kế toán |
| Mã nhóm lớp HP: | 211\_7KE0011\_01  |
| Thời gian làm bài: | 60 (phút) |
| Hình thức thi: | **Trắc nghiệm** |

**ĐỀ THI LẦN 2**

**Format đề thi:**

* **Đề thi gồm 20 câu, được chọn ra ngẫu nhiên từ ngân hàng đề bên dưới, mỗi câu 0,5 điểm.**
* **Mỗi trang chỉ thể hiện 1 câu hỏi.**
* **Sinh viên không copy được câu hỏi thi từ màn hình thi.**

**Accounting equation involves: cash $7,000, accounts receivable $5,000, property $95,000, bank loan $25,000 and accounts payable $22,000. What is the amount of owner’s capital?**

**A.** $60,000.

**B.** $94,000.

**C.** $45,000.

**D.** $44,000.

ANSWER: **A**

**A sale is made to a customer receiving money in 30 days. Which of following account is part of the transaction recording?**

**A.** Account Receivable

**B.** Cash

**C.** Account Payable

**D.** Expense

ANSWER: **A**

**On December 31, 20x0, X Company had Accounts Payables balance of $16,000. During 20x1, total payments to supplier were $54,000 and total credit purchases were $55,000. What was the October 31, 20x1 Accounts Payables balance?**

**A.** $17,000 Credit.

**B.** $41,000 Debit.

**C.** $16,000 Debit.

**D.** $55,000 Credit.

ANSWER: **A**

**According to IAS 2 Inventories, which of the following costs should be excluded in valuing the inventories of a manufacturing company?**

**A.** Carriage outwards

**B.** Depreciation of factory plant

**C**. Carriage inwards

**D.** General administrative overheads

ANSWER: **A**

**\_\_\_\_\_\_is one of financial statements that reports financial performance of an entity over a period.**

**A.** Statement of profit or loss

**B.** Statement of financial position

**C.** Statement of Cash Flows

**D.** Statement of change in Equity

ANSWER: **A**

**On January 1, 20x1, a company purchased new machine at cost $150,000, useful life of 10 years with no residual. The company uses the straight-line method of depreciation. How much depreciation expense will be recorded for the first year ended December 31, 20x1?**

**A.** $15,000

**B.** $10,000

**C.** $20,000

**D.** $150,000

ANSWER: **A**

**Which of the following items is treated as indirect cost in a restaurant?**

**A.** Administrative and legal fees

**B.** Rawmaterial

**C.** Salary for chef

**D.** Salary for waiters

ANSWER: **A**

**The machine acquired on January 1, 20x0 for £200,000, using the reducing balance method as 30% per annum. The depreciation for year ended 31.12.20x0 will be:**

**A.** £60,000.

**B.** £40,000.

**C.** £140,000.

**D.** £200,000.

ANSWER: **A**

**Employees is paid at $12 hourly rate for a 40-hour week with any overtime hours paid at time and a quarter. Which of the following is remuneration method is applied?**

**A.** Hourly rate

**B.** Piecework scheme

**C.** Group bonus

**D.** Labor rate

ANSWER: **A**

**Which of the following is not correct about Abnormal wastage?**

**A.** It isnot included incost of a service provider.

**B.** It isresulted of broken machinery.

**C.** It isindirect cost.

**D.** It is uncontrollable.

ANSWER: **A**

**The total inventory amount at year-end is $87,00 at cost. Inventory is expected to sell this batch at $90,000. The total amount of inventory reported in the statement of financial position would be:**

**A.** $87,000

**B.** $90,000

**C.** $80,000

**D.** Could not clarified.

ANSWER: **A**

**Which of the following is used to record the payment and receipt of money within the period?**

**A.** Cash book

**B.** The Petty Cash Book

**C.** The Ledger

**D.** Sale Returns Day Book

ANSWER: **A**

**A company pays $18,000 to rent a building for six months. How much company would adjust rent expense for one month?**

**A.** $3,000.

**B.** $18,000.

**C.** $6,000.

**D.** $15,000.

ANSWER: **A**

**Which of the following type of entity is owned by more than one people who share unlimited risk and profit together?**

**A.** Partnership.

**B.** Sole trader.

**C.** Group.

**D.** Public limited liability.

ANSWER: **A**

**Rent of factory in a manufacturing company is classified as:**

**A.** Fixed cost

**B.** Variable cost

**C.** Semi-variable cost

**D.** Semi-fixed cost

ANSWER: **A**

**Company purchased $2,000 of goods on credit. Which of the following is included in entry recorded this transaction?**

**A.** Debit Purchases, $2,000

**B.** Debit Material expense, $2,000

**C.** Debit Cash, $2,000

**D.** Debit Drawings, $2,000

ANSWER: **A**

**Which of the following indirect labor cost includes?**

**A.** Idle time when employees cannot get on with their work, through no fault of their own

**B.** Prime cost of a product.

**C.** Salary for workers who are directly involved in making the products.

**D.** The basic pay of direct workers.

ANSWER: **A**

**Packing the products at the end of the manufacturing process before sending to**

**Cost to inspect the quality of all products is classified as:**

**A.** Production costs

**B.** Selling cost

**C.** Administrative cost

**D.** Storage cost

ANSWER: **A**

**Above \_\_\_\_\_\_\_\_ will make holding costs unnecessarily high.**

**A.** Maximum level

**B.** Minimum level

**C.** Ordering level

**D.** Stock out level

ANSWER: **A**

**A method to split mixed costs into fixed and variable costs is:**

**A.** High- low method.

**B.** Highest method.

**C.** Mix split method.

**D.** Semi- split method.

ANSWER: **A**

*Ngày biên soạn: 20/10/2021*

**Giảng viên biên soạn đề thi:** ThS. Nguyễn Thị Bích Tuyền

*Ngày kiểm duyệt:*

**Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi:** Lê Như Hoa

Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: **phannhatlinh@gmail.com** bao gồmfile word và file pdf (đặt password cả 2 file trên) và nhắn tin password qua Số điện thoại Thầy Phan Nhất Linh (**0918.01.03.09**).