TRƯỜNG ĐẠI HỌC VĂN LANG

**KHOA: KẾ TOÁN KIỂM TOÁN**

**ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN - LẦN 2**

**Học kỳ 3 , năm học 2021 - 2022**

Mã học phần: DAC0191

Tên học phần: KẾ TOÁN MỸ

Mã nhóm lớp học phần: DAC0191\_01; DAC0191\_02

Thời gian làm bài (phút/ngày): 75 phút (Được sử dụng tài liệu)

Hình thức thi: **Trắc nghiệm kết hợp tự luận**

**Cách thức nộp bài phần tự luận (Giảng viên ghi rõ yêu cầu):**

- SV gõ trực tiếp trên khung trả lời của hệ thống thi;

Giảng viên nộp đề thi, đáp án bao gồm cả **Lần 1 và Lần 2 trước ngày 30/6/2022**.

**Format đề thi:**

- Font: Times New Roman

- Size: 13

- Tên các phương án lựa chọn: **in hoa, in đậm**

- Không sử dụng nhảy chữ/số tự động (numbering)

- Mặc định phương án đúng luôn luôn là Phương án A ghi ANSWER: A

- Phần tự luận liền sau phần trắc nghiệm

- Đáp án phần tự luận: **in đậm, màu đỏ**

**ĐỀ THI GỒM 2 PHẦN: TRẮC NGHIỆM VÀ TỰ LUẬN, GỒM 20 CÂU TRẮC NGHIỆM VÀ 3 CÂU TỰ LUẬN, ĐƯỢC CHỌN NGẪU NHIÊN TỪ 23 NHÓM CÂU, MỖI NHÓM CÂU CHỌN 1 CÂU.**

|  |  |  |
| --- | --- | --- |
| **Đề thi** | **Nhóm câu** | **Chọn 1 câu trong 2 câu của mỗi nhóm** |
| **Trắc nghiệm** | **1** | **1.1** | **1.2** |
| **2** | **2.1** | **2.2** |
| **3** | **3.1** | **3.2** |
| **4** | **4.1** | **4.2** |
| **5** | **5.1** | **5.2** |
| **6** | **6.1** | **6.2** |
| **7** | **7.1** | **7.2** |
| **8** | **8.1** | **8.2** |
| **9** | **9.1** | **9.2** |
| **10** | **10.1** | **10.2** |
| **11** | **11.1** | **11.2** |
| **12** | **12.1** | **12.2** |
| **13** | **13.1** | **13.2** |
| **14** | **14.1** | **14.2** |
| **15** | **15.1** | **15.2** |
| **16** | **16.1** | **16.2** |
| **17** | **17.1** | **17.2** |
| **18** | **18.1** | **18.2** |
| **19** | **19.1** | **19.2** |
| **20** | **20.1** | **20.2** |
| **Tự luận** | **21** | **21.1** | **21.2** |
| **22** | **22.1** | **22.2** |
|  | **23** | **23.1** | **23.2** |

**PHẦN TRẮC NGHIỆM (4 điểm)**

Nhóm câu 1

Câu 1.1

Highlux Company's Cash account shows an ending balance of $570. The bank statement shows a $20 service charge and a dishonoured cheque for $100. A $250 deposit is in transit and outstanding cheques total $400. What is Highlux's adjusted book cash balance?

**A.** $450

**B.** $300

**C.** $620

**D.** $850

ANSWER: A

Câu 1.2

Which of the following item could be subtracted (less) to the book balance?

**A**. Service charge $10

**B.** Deposit in transit $1500

**C.** Outstanding cheque $670

**D.** Interest revenue $20

ANSWER: A

Nhóm câu 2

Câu 2.1

A petty cash fund is established in the amount of $200. The journal entry to replenish the petty cash fund, assuming the fund is not over or short by any amount, would include

**A.** Debits for expenses paid from the fund and a credit to Cash.

**B.** Debits for expenses paid from the fund and a credit to Petty cash.

**C.** A debit to Petty cash $200 and a credit to Cash $200.

**D.** A debit to Cash $200 and a credit to Petty cash $200.

ANSWER: A

Câu 2.2

A petty cash fund is established in the amount of $100. The journal entry to replenish the petty cash fund, assuming the fund is not over or short by any amount, would include

**A.** Debits for expenses paid from the fund and a credit to Cash.

**B.** Debits for expenses paid from the fund and a credit to Petty cash.

**C.** A debit to Petty cash $100 and a credit to Cash $100.

**D.** A debit to Cash $100 and a credit to Petty cash $100.

ANSWER: A

Nhóm câu 3

Câu 3.1

Your company uses the allowance method to account for bad debts. At the beginning of the year, Allowance for doubtful accounts had a credit balance of $2,500. During the year you recorded Bad debts expense of $3,000 and wrote off uncollectable receivables of $2,100. What is your year-end balance in Allowance for doubtful accounts?

**A.** $3,400

**B.** $5,500

**C.** $3,100

**D.** $3,200

ANSWER: A

Câu 3.2

Your company uses the allowance method to account for bad debts. At the beginning of the year, Allowance for doubtful debts had a credit balance of $2,100. During the year you recorded Bad debts expense of $3,000 and wrote off uncollectable receivables of $1,100. Your ending balance of Accounts receivable is $20,000. Calculate the net realisable value of Accounts receivable at year-end.

**A.** $16,000

**B.** $19,000

**C.** $20,000

**D.** $17,900

ANSWER: A

Nhóm câu 4

Câu 4.1

Assume Nile.com.au began April with 14 units of inventory that cost a total of $266. During April Nile purchased and sold goods as follows:

Apr 8 Purchase 42 units @ $20

14 Sale 35 units @$40

22 Purchase 28 units @ $22

27 Sale 42 units @ $40

Under the FIFO inventory method, how much is Nile's cost of sales for the sale on 14 April?

**A.** $686

**B.** $1106

**C.** $1400

**D.** $700

ANSWER: A

Câu 4.2

Assume Nile.com.au began April with 14 units of inventory that cost a total of $266. During April Nile purchased and sold goods as follows:

Apr 8 Purchase 42 units @ $20

14 Sale 35 units @$40

22 Purchase 28 units @ $22

27 Sale 42 units @ $40

After the purchase on 22 April, what is Nile's cost of the inventory on hand? Nile uses FIFO method.

**A.** $1036

**B.** $1022

**C.** $616

**D.** $1722

ANSWER: A

Nhóm câu 5

Câu 5.1

Bad debts expense is estimated to be 2% of net credit sales. Net credit sales of the period were $800,000. The allowance for bad debts account has a credit balance of $10,000. The entry to record the bad debts expense is:

**A.** Dr Bad debts expense $16,000; Cr Allowance for bad debts $16,000

**B.** Dr Bad debts expense $6,000; Cr Allowance for bad debts $6,000

**C.** Dr Allowance for bad debts $16,000; Cr Bad debts expense $16,000

**D.** Dr Allowance for bad debts $6,000; Cr Bad debts expense $6,000

ANSWER: A

Câu 5.2

Bad debts expense is estimated to be 2% of net credit sales. Net credit sales of the period were $700,000 and cash sales were $100,000. The allowance for bad debts account has a credit balance of $12,000. The entry to record the bad debts expense is:

**A.** Dr Bad debts expense $14,000; Cr Allowance for bad debts $14,000

**B.** Dr Bad debts expense $2,000; Cr Allowance for bad debts $2,000

**C.** Dr Allowance for bad debts $14,000; Cr Bad debts expense $14,000

**D.** Dr Allowance for bad debts $2,000; Cr Bad debts expense $2,000

ANSWER: A

Nhóm câu 6

Câu 6.1

Federal Express bought four used Boeing planes. Each plane was worth $33 million, but the owner sold the combination for $120 million. How much is FedEx's cost of each plane?

**A.** $30 million

**B.** $132 million

**C.** $124 million

**D.** $30 million

ANSWER: A

Câu 6.2

A machine cost $60,000 when new and has accumulated depreciation of $54,000. Suppose Quick Print scraps this machine, receiving nothing. What is the result of the disposal transaction?

**A.** loss of $6,000

**B.** gain of $6,000

**C.** loss of $54,000

**D.** no gain or loss

ANSWER: A

Nhóm câu 7

Câu 7.1

Which cost is not recorded as part of the cost of a building?

**A.** annual building maintenance

**B**. construction materials and labour

**C.** earthmoving for the building’s foundation

**D.** real estate commission paid to buy the building

ANSWER: A

Câu 7.2

What is unearned revenue?

**A.** current liability

**B.** current asset

**C.** revenue

**D.** receivable

ANSWER: A

Nhóm câu 8

Câu 8.1

Miele Appliances owed estimated warranty payable of $1,000 at the end of 2018. During 2019, Miele made sales of $200,000 and expects product warranties to cost 3% of the sales. During 2019, Miele paid $2,800 for warranties. What is Miele's estimated warranty payable at the end of 2019?

**A.** $4,200

**B.** $2,800

**C.** $6,000

**D.** $1,000

ANSWER: A

Câu 8.2

Miele Appliances owed estimated warranty payable of $1,800 at the end of 2019. During 2020, Miele made sales of $100,000 and expects product warranties to cost 3% of the sales. During 2020, Miele paid $2,800 for warranties. What is Miele's estimated warranty payable at the end of 2020?

**A.** $2,000

**B.** $2,800

**C.** $3,000

**D.** $1,800

ANSWER: A

Nhóm câu 9

Câu 9.1

Land containing a mine having an estimated 1,000,000 tons of economically extractable ore is purchased for $375,000. After the ore deposit is removed, the land will be worth $75,000. If 100,000 tons of ore are mined and sold during the first year, the depletion cost charged to expense for the year is:

**A.** $30,000

**B.** $37,500

**C.** $300,000

**D.** $375,000

ANSWER: A

Câu 9.2

Land containing a mine having an estimated 1,000,000 tons of economically extractable ore is purchased for $375,000. After the ore deposit is removed, the land will be worth $75,000. If 150,000 tons of ore are mined and sold during the first year, the depletion cost charged to expense for the year is:

**A.** $45,000

**B.** $37,500

**C.** $56,250

**D.** $67,500

ANSWER: A

Nhóm câu 10

Câu 10.1

When inventory purchase cost is declining

**A.** FIFO method produces the lower net profit than Average cost method’s.

**B.** FIFO method produces the higher net profit than Average cost method’s

**C.** FIFO method produces the lower cost of sale than Average cost method’s.

**D.** there is no comparison between FIFO and Average cost method

ANSWER: A

Câu 10.2

At 30 June 2015, Stevenson Supplies overstates ending inventory. How does this error affect cost of sales and net profit for 2015?

**A.** understates cost of sales and overstates net profit

**B.** overstates cost of sales and understates net profit

**C.** leaves both cost of sales and net profit correct because the errors cancel each other

**D.** overstates both cost of sales and net profit

ANSWER: A

Nhóm câu 11

Câu 11.1

At 30 September, you have a $10,000 notes receivable from a customer. Interest of 9% has accrued for three months on the note. What will the income statement report for this situation?

**A.** interest revenue of $225

**B.** nothing, because you haven't received the cash yet

**C.** both of interest revenue of $225 and note receivable of $10,000

**D.** note receivable of $ 10,000

ANSWER: A

Câu 11.2

At 30 September you have a $10,000 note receivable from a customer. Interest of 9% has accrued for three months on the note. What will your financial statements report for this situation?

**A.** Balance sheet will report the note receivable of $10,000 and interest receivable of $225.

**B.** Balance sheet will report the note receivable of$10,000.

**C.** Nothing, because you haven't received the cash yet.

**D.** Income statement will report a note receivable of $10,000.

ANSWER: A

Nhóm câu 12

Câu 12.1

By using the accounts receivable ageing method, estimated bad debts are $70,000. If the balance in Allowance for doubtful accounts is a $5,000 credit before adjustment, what is the amount of the adjustment for?

**A.** $65,000 credit

**B.** $75,000 credit

**C**. $70,000 credit

**D**. $75,000 debit

ANSWER: A

Câu 12.2

Which method of estimating bad debts focuses on Bad debts expense for the income statement?

**A.** percentage of sales approach

**B.** ageing of accounts approach

**C.** net realisable value approach

**D.** direct write off method

ANSWER: A

Nhóm câu 13

Câu 13.1

How should you record a revenue expenditure?

**A.** debit an expense

**B.** debit an asset

**C.** debit a liability

**D.** debit capital

ANSWER: A

Câu 13.2

A company that rents an office paid cash for the current month’s rent $3,000. The entry to record this transaction would include a

**A.** Debit to Rent Expense

**B.** Credit to Unearned Rent

**C.** Credit to Rent Payable

**D.** Debit to Prepaid Rent

ANSWER: A

Nhóm Câu 14

Câu 14.1

An Asian Airline jet costs $28 million and is expected to fly 200 million kilometres during its 10-year life. Residual value is expected to be zero because the plane was used when acquired. If the plane travels 54 million kilometres and 70 million kilometres in the first year and second year respectively, how much depreciation should Asian Airline record for the second year under the units-of-production method?

**A.** $9.8 million

**B.** $7.56 million

**C.** $5.6 million

**D.** cannot be determined from the data given

ANSWER: A

Câu 14.2

An Asian Airline jet costs $30 million and is expected to fly 200 million kilometres during its 10-year life. Residual value is expected to be zero because the plane was used when acquired. If the plane travels 40 million kilometres in the first year and 60 million kilometres in the second year , how much depreciation should Asian Airline record under the units-of-production method for the second year?

**A.** $9.0 million

**B.** $7.56 million

**C.** $6.0 million

**D.** cannot be determined from the data given

ANSWER: A

Nhóm câu 15

Câu 15.1

A truck costing $90,000 and having an estimated residual value of $9,000 and an original life of five years is exchanged for a new truck. The cash price of the new truck is $114,000, and a trade-in allowance of $45,000 is received. The old truck has been depreciated for three years using straight-line method. What is the result of the disposal transaction?

**A.** a gain of $3,600

**B.** a gain of $45,000

**C.** a loss of $69,000

**D.** a loss of $3,600

ANSWER: A

Câu 15.2

A truck costing $90,000 and having an estimated residual value of $9,000 and an original life of five years is exchanged for a new truck. The cash price of the new truck is $114,000, and a trade-in allowance of $65,000 is received. The old truck has been depreciated for three years using straight-line method. What is the result of the disposal transaction?

**A.** a gain of $23,600

**B.** a gain of $65,000

**C.** a loss $49,000

**D.** a gain $3,600

ANSWER: A

Nhóm câu 16

Câu 16.1

A customer takes advantage of a 2% sales discount on a $400 purchase. The entry to record receipt of payment is:

**A.** Dr Cash $392; Dr Sales Discounts $8; Cr Accounts Receivable $400

**B.** Dr Cash $392; Cr Accounts Receivable $392

**C.** Dr Cash $392; Dr Purchases Discounts $8; Cr Accounts Receivable $400

**D.** Dr Cash $392; Dr Sales Discounts $392

ANSWER: A

Câu 16.2

A customer takes advantage of a 2% sales discount on a $400 purchase. The entry made by the customer to record payment is:

**A.** Dr Accounts Payable $400; Cr Cash $392; Cr Inventory $8

**B.** Dr Accounts Payable $400; Cr Cash $392; Cr Sales Discounts $8

**C.** Dr Accounts Payable $392; Cr Cash $392

**D.** Dr Purchases Discounts $392; Cr Cash $392

ANSWER: A

Nhóm câu 17

Câu 17.1

Prior to recording adjusting entries, the Supplies account has a $450 debit balance. A physical count of supplies shows $125 of unused supplies still available. The required adjusting entry is

**A.** Debit Supplies Expense $325; credit Supplies $325.

**B.** Debit Supplies $325; credit Supplies Expense $325.

**C.** Debit Supplies $125; credit Supplies Expense $125.

**D.** Debit Supplies Expense $325; credit Supplies $125.

ANSWER: A

Câu 17.2

Assume that the weekly payroll of In the Woods Camping Supplies is $300. The end of the accounting period, 31 December, falls on Tuesday, and In the Woods will pay its employee on Friday for the full week. What adjusting entry will In the Woods make on Tuesday, 31 December? (Use five days as a full work week)

**A.** Dr Salary expense 120; Cr Salary payable 120

**B.** Dr Salary payable 300; Cr Salary expense 300

**C.** Dr Salary expense 180; Cr Cash 180

**D.** No adjustment is needed because the business will pay the payroll on Friday.

ANSWER: A

Nhóm câu 18

Câu 18.1

Assume Juniper Natural Dyes made Net sales of $90000 and Cost of sales totalled $58000. Average inventory was $ 17 000. What was Juniper Natural Dyes' gross profit percentage for this period? {Round your answer to the nearest whole per cent.)

**A.** 36%

**B.** 3.4 times

**C.** 64%

**D.** 17%

ANSWER: A

Câu 18.2

Assume Juniper Natural Dyes made Net sales of $90000 and Cost of sales totalled $58000. Average inventory was $ 17 000. What was Juniper Natural Dyes' inventory turnover for this period? {Round your answer to the nearest whole per cent.)

**A.** 3.4 times

**B.** 36%

**C.** 64%

**D.** 17%

ANSWER: A

Nhóm câu 19

Câu 19.1

The accounting principle or assumption that states companies and owners should be account for separately:

**A.** Business entity

**B.** Going-concern

**C.** Revenue recognition

**D.** Historical cost

ANSWER: A

Câu 19.2

The accounting principle that states recording expenses and revenues in the same period in which they occur:

**A.** Matching

**B.** Revenue recognition

**C.** Historical cost

**D.** Going-concern

ANSWER: A

Nhóm câu 20

Câu 20.1

A proprietorship had receivables of $2,700 at 1 Jan and during Jan made cash sales of $7,200; credit sales of $16,500 and received $15,300 from credit customers. The balance of receivables account at the end of Jan was:

**A.** $3,900

**B.** $1,500

**C.** $ 8,700

**D.** $ 11,100

ANSWER: A

Câu 20.2

Winn Ltd has opening accounts payable of $24,183 and closing accounts payable of $34,655. Purchases for the period totaled $254,192 ($31,590 relating to cash purchases). Total payments recorded in the payables ledger for the period were:

**A.** $212,130

**B.** $233,074

**C.** $243,720

**D.** $264,664

ANSWER: A

**PHẦN TỰ LUẬN (6 điểm)**

Nhóm câu 21 (3 điểm)

Câu 21.1

**Journalise the following transactions. Include all adjusting entries to be made at the end of June. Ignore Sales Taxes.**

February 1 Prepaid one year rent of $12,000.

April 1 Received $22,000 for work to be completed over the next 5 months.

June 30 Accrued salary expense $18,000.

 Interest owing on a notes receivable $2,000.

**Đáp án câu 21.1**

**(6 nghiệp vụ x 0,5đ/nghiệp vụ = 3đ)**

**Feb 1 Prepaid Rent 12,000**

 **Cash 12,000**

**Aug 1 Cash 22,000**

 **Unearned Revenue 22,000**

**Jun 30 Salary expense 18,000**

 **Salary payable 18,000**

**Jun 30 Interest Receivable 2,000**

 **Interest Revenue 2,000**

**Jun 30 Rent expense 5,000**

 **Prepaid Rent 5,000**

 **(12,000/12 x 5 = 5,000)**

**Jun 30 Unearned revenue 13,200**

 **Service Revenue 13,200**

 **(22,000/5 x 3 = 13,200)**

Câu 21.2

**Journalise the following transactions. Include all adjusting entries to be made at the end of June. Ignore Sales Taxes.**

February 1 Prepaid one year rent of $24,000.

April 1 Received $44,000 for work to be completed over the next 5 months.

June 30 Accrued salary expense $36,000.

 Interest owing on a notes receivable $4,000.

**Đáp án câu 21.2**

**(6 nghiệp vụ x 0,5đ/nghiệp vụ = 3đ)**

**Feb 1 Prepaid Rent 24,000**

 **Cash 24,000**

**Aug 1 Cash 44,000**

 **Unearned Revenue 44,000**

**Jun 30 Salary expense 36,000**

 **Salary payable 36,000**

**Jun 30 Interest Receivable 4,000**

 **Interest Revenue 4,000**

**Jun 30 Rent expense 10,000**

 **Prepaid Rent 10,000**

 **(24,000/12 x 5 = 10,000)**

**Jun 30 Unearned revenue 26,400**

 **Service Revenue 26,400**

 **(44,000/5 x 3 = 26,400)**

Nhóm câu 22 (2 điểm)

Câu 22.1

**Broke Shield engaged in the following transactions involving notes receivable. Prepare general journal entries to record these transactions.**

Jan. 6 Sold merchandise to Pool Davis for $25,500, terms of 2/10, n/30. Ignore cost of goods sold.

Jan. 15 Pool Davis paid $5,500 in cash.

Feb. 5 Received a 90-day, 12% note receivable for the balance of the account from Pool Davis.

May. 6 Received payment in full from Pool Davis.

**Đáp án câu 22.1**

**(4 nghiệp vụ x 0,5đ/nghiệp vụ = 2đ)**

**Jan 6 Accounts receivable 25,500**

 **Sales revenue 25,500**

**Jan 15 Cash 5,390**

 **Sale discounts 110**

 **Accounts Receivable 5,500**

 **(5,500 x 2% = 110)**

**Feb 5 Note Receivable 20,000**

 **Accounts Receivable 20,000**

**May 6 Cash 20,600**

 **Note receivable 20,000**

 **Interest Revenue 600**

 **(20,000 x 12% x 90/360 =600)**

Câu 22.2

**Broke Shield engaged in the following transactions involving notes receivable. Prepare general journal entries to record these transactions.**

Jan. 6 Sold merchandise to Pool Davis for $51,000, terms of 2/10, n/30. Ignore cost of goods sold.

Jan. 15 Pool Davis paid $11,000 in cash.

Feb. 5 Received a 90-day, 12% note receivable for the balance of the account from Pool Davis.

May. 6 Received payment in full from Pool Davis.

**Đáp án câu 22.2**

**(4 nghiệp vụ x 0,5đ/nghiệp vụ = 2đ)**

**Jan 6 Accounts receivable 51,000**

 **Sales revenue 51,000**

**Jan 15 Cash 10,780**

 **Sale discounts 220**

 **Accounts Receivable 11,000**

 **(11,000 x 2% = 220)**

**Feb 5 Note Receivable 40,000**

 **Accounts Receivable 40,000**

**May 6 Cash 41,200**

 **Note receivable 40,000**

 **Interest Revenue 1,200**

 **(40,000 x 12% x 90/360 = 1,200)**

Nhóm câu 23 (1 điểm)

Câu 23.1

**Journalise the following transactions from 20X5 for MD Singh. Ignore Sales Taxes.**

July 1 Traded in a delivery truck with accumulated depreciation of $40,000 [cost of $100,000] for a similar new truck costing $175,000. MD received a trade- in allowance of $50,000 and paid the remainder in cash.

Dec 31 Sold the new truck for $170,000. Depreciation of the new truck to the end of December was $10,000.

**Đáp án câu 23.1**

**(2 nghiệp vụ x 0,5đ/nghiệp vụ = 1đ)**

**July 1 New truck 175,000**

 **Accumulated Depreciation, delivery truck 40,000**

 **Loss on trade-in/disposal of asset 10,000**

 **Delivery truck 100,000**

 **Cash 125,000**

**Dec 31 Cash 170,000**

 **Accumulated Depreciation, new truck 10,000**

 **New truck 175,000**

 **Gain on sale/disposal of asset 5,000**

Câu 23.2

**Journalise the following transactions from 20X5 for MD Singh. Ignore Sales Taxes.**

July 1 Traded in a delivery truck with accumulated depreciation of $80,000 [cost of $200,000] for a similar new truck costing $350,000. MD received a trade- in allowance of $100,000 and paid the remainder in cash.

Dec 31 Sold the new truck for $340,000. Depreciation of the new truck to the end of December was $20,000.

**Đáp án câu 23.2**

**(2 nghiệp vụ x 0,5đ/nghiệp vụ = 1đ)**

**July 1 New truck 350,000**

 **Accumulated Depreciation, delivery truck 80,000**

 **Loss on trade-in/disposal of asset 20,000**

 **Delivery truck 200,000**

 **Cash 250,000**

**Dec 31 Cash 340,000**

 **Accumulated Depreciation, new truck 20,000**

 **New truck 350,000**

 **Gain on sale/disposal of asset 10,000**

*Ngày biên soạn: 29/06/2022*

**Giảng viên biên soạn đề thi: Trần Thị Kim Phượng**

*Ngày kiểm duyệt:01/07/2022*

**Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi: Phan Minh Nguyệt**

- Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: bao gồmfile word và file pdf (được đặt password trên 1 file nén/lần gửi) và nhắn tin password + họ tên GV gửi qua Số điện thoại Thầy Phan Nhất Linh (**0918.01.03.09**).

- Khuyến khích Giảng viên biên soạn và nộp đề thi, đáp án bằng File Hot Potatoes. Trung tâm Khảo thí gửi kèm File cài đặt và File hướng dẫn sử dụng để hỗ trợ thêm Quý Thầy Cô.