

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 1, năm học 2023 – 2024

Mã học phần: 72ACCT20023

Tên học phần: Nguyên lý kế toán

Mã nhóm lớp học phần: 231_72ACCT20023_01,02

Thời gian làm bài (phút/ngày): 75 phút

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

SV được tham khảo tài liệu: Có

Không

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

Lưu ý:

- SV gõ trực tiếp trên khung trả lời của hệ thống thi;
- Phần trắc nghiệm: 15 câu – 0.4 điểm/câu (6 điểm).
- Phần tự luận: 2 câu (4 điểm)

PHẦN TRẮC NGHIỆM: 15 câu – 0.4 điểm /câu (6 điểm)

Câu 1: Sala Company has assets of \$540,000, liabilities of \$240,000, and equity of \$300,000. The company paid \$50,000 of its accounts payable in cash . What would be the effects of this transaction on the accounting equation?

- A.** Assets decrease by \$50,000 and liabilities decrease by \$50,000.
- B.** Assets increase by \$50,000 and liabilities increase by \$50,000.
- C.** Assets increase by \$50,000 and expenses decrease by \$50,000.
- D.** Liabilities increase by \$50,000 and expenses decrease by \$50,000.

ANSWER: **A**

Câu 2: On August 31 of the current year, the assets and liabilities of Givral, Inc. are as follows: Cash \$60,000; Supplies, \$1,200; Equipment, \$20,000; Accounts Payable, \$17,000. What is the amount of owner's equity as of August 31 of the current year?

- A.** \$64,200
- B.** \$49,100
- C.** \$98,200
- D.** \$21,800

ANSWER: A

Câu 3: Victor Cruz contributed \$140,000 in cash and land worth \$260,000 to open a new business, VC Consulting. Which of the following general journal entries will VC Consulting make to record this transaction?

- A. Debit Cash \$140,000; Debit Land \$260,000; Credit Cruz, Capital, \$400,000.
- B. Debit Accounts Payable \$400,000; Credit Cruz, Capital, \$400,000.
- C. Credit Cash and Land, \$400,000; Credit Cruz, Capital, \$400,000.
- D. Debit Cruz, Capital, \$400,000; Credit Cash \$140,000, Credit Land, \$260,000.

ANSWER: A

Câu 4: Jesstar opened a bookstore and completed these transactions:

1. Jesstar started the store by investing \$100,000 cash and equipment valued at \$50,000.
2. Purchased \$1,500 of office supplies for cash.
3. Sold goods and billed the client \$5,000
4. Paid \$3,000 cash for the staff's salary.
5. Received \$4,000 cash from a client in partial payment of accounts receivable

What was the balance of the Cash account after these transactions were posted?

- A. \$99,500
- B. \$104,500
- C. \$97,500
- D. \$49,500

ANSWER: A

Câu 5: A company purchased a new delivery van at a cost of \$90,000 on May 1. The delivery van is estimated to have a useful life of 6 years and a salvage value of \$9,000. The company uses the straight-line method of depreciation. How much depreciation expense will be recorded for the van during the first year ended December 31?

- A. \$9,000
- B. \$1,125
- C. \$10,125
- D. \$13,500

ANSWER: A

Câu 6: A company pays its employees \$4,000 each Friday, which amounts to \$800 per day for the five-day workweek that begins on Monday. If the monthly accounting period ends

on Thursday and the employees worked through Wednesday, the amount of salaries earned but unpaid at the end of the accounting period is:

- A. \$2,400
- B. \$4,000
- C. \$1,600
- D. \$3,200

ANSWER: A

Câu 7: On December 31, Colorman Company received a \$430 utility bill for December that it will not pay until January 15. The adjusting entry needed on December 31 to accrue this expense is:

- A. Debit Utilities Expense \$430; credit Accounts Payable \$430.
- B. Debit Accounts Payable \$430; credit Utilities Expense \$430.
- C. Debit Prepaid Utilities \$430; credit Cash \$430.
- D. Debit Utilities Expense \$430; credit Prepaid Utilities \$430.

ANSWER: A

Câu 8: After preparing and posting the closing entries for revenues and expenses, the income summary account has a credit balance of \$99,000. The entry to close the income summary account will be:

- A. Debit Income Summary \$99,000; credit Owner Capital \$99,000.
- B. Debit Owner Withdrawals \$99,000; credit Income Summary \$99,000.
- C. Debit Income Summary \$99,000; credit Owner Withdrawals \$99,000.
- D. Debit Owner Capital \$99,000; credit Income Summary \$99,000.

ANSWER: A

Câu 9: The following information is available for the Higgins Travel Agency. After closing entries are posted, what will be the balance in the C. Higgins, Capital account?

| | |
|-------------------------|-----------|
| Loss Income | \$ 85,000 |
| C. Higgins, Capital | 260,000 |
| C. Higgins, Withdrawals | 24,000 |

- A. \$151,000.
- B. \$175,000.
- C. \$236,000

D. \$321,000.

ANSWER: A

Câu 10: A company purchased \$20,000 of merchandise on June 15 with terms of 3/10, n/45. On June 20, it returned \$1,600 of that merchandise. On June 24, it paid the balance owed for the merchandise taking any discount it was entitled to. The cash paid on June 24 equals:

A. \$17,848.

B. \$19,400.

C. \$20,000.

D. \$19,600.

ANSWER: A

Câu 11: The amount recorded for merchandise inventory includes all of the following *except*:

A. Freight costs paid by the seller.

B. Freight costs paid by the buyer.

C. Returns and allowances.

D. Purchase discounts.

ANSWER: A

Câu 12: Which of the following is *not* one of the four steps of processing transactions?

A. Ensure assets are equal to liabilities.

B. Record journal entry.

C. Analyze transactions using the accounting equation.

D. Identify transactions and source documents.

ANSWER: A

Câu 13: Holman Company owns equipment with an original cost of \$95,000 and an estimated salvage value of \$5,000 that is being depreciated at \$15,000 per year using the straight-line depreciation method, and only prepares adjustments at year-end. The adjusting entry needed to record annual depreciation is:

A. Debit Depreciation Expense, \$15,000; credit Accumulated Depreciation, \$15,000.

- B. Debit Depreciation Expense, \$15,000; credit Equipment, \$15,000.
- C. Debit Equipment, \$15,000; credit Accumulated Depreciation, \$15,000.
- D. Debit Depreciation Expense, \$10,000; credit Accumulated Depreciation, \$10,000.

ANSWER: A

Câu 14: Permanent accounts include all of the following *except*:

- A. Depreciation Expense—Equipment.
- B. Accumulated Depreciation—Equipment.
- C. Prepaid Insurance.
- D. Unearned Revenue.

ANSWER: A

Câu 15: A company purchased \$1,800 of merchandise on July 5 with terms 2/10, n/30. On July 7, it returned \$200 worth of merchandise. On July 28, it paid the full amount due. The amount of the cash paid on July 28 equals:

- A. \$1,600.
- B. \$200
- C. \$1,564.
- D. \$1,568.

ANSWER: A

PHẦN TỰ LUẬN: 2 câu - (4 điểm)

Câu 16: (2 điểm) Prepare general journal entries to record the transactions below for Katinat Company by using the following accounts: Cash, Office Equipment, Supplies, Account Payable, Prepaid Insurance, Revenue.

| | |
|---------|--|
| June 1 | Katinat purchased \$10,000 of office equipment from the Muffin Company on credit. |
| June 6 | Katinat paid \$3,200 cash for an insurance policy covering the next 24 months |
| June 10 | Katinat provided services to a client and immediately received \$2,000 cash. |
| June 12 | Katinat made credit purchases for \$3,500 in office equipment and \$1,200 in supplies from KTA furniture store. Payment is due within 15 days. |

Answer:

| | |
|-----------------------|--|
| June 1 (0.5 điểm) | Office Equipment 10,000 Accounts Payable-Muffin Co. 10,000 |
| June 6 (0.5 điểm) | Prepaid Insurance 3,200 Cash 3,200 |
| June 10 (0.5 điểm) | Cash 2,000 Revenue 2,000 |
| June 12 (0.5 điểm) | Office Equipment 3,500 Supplies 1,200 Account Payable- KTA 4,700 |

Câu 17 (2,0 điểm): Prepare general journal entries on December 31 to record the following unrelated year-end adjustments.

- The Supplies account had a \$900 debit balance at the beginning of the year. During the year, \$2,400 of supplies are purchased. A physical count of supplies at December 31 shows \$1,800 of supplies available
- The Deloitte Company received \$24,000 cash in advance for taxes consulting service. As of December 31, two-third of the consulting work had been performed.

Answer:

a. (1 điểm)

Dec 31. Supplies expense \$1,500
 Supplies 1,500
(Used supplies = \$900 + \$2,400 - \$1,800 = \$1,500)

b. (1 điểm)

Dec 31. Unearned revenue ..16,000
 Taxes Consulting Revenue 16,000
($\$24,000 \times 2/3 = 16,000$)

Ngày biên soạn: 25/10/2023

Giảng viên biên soạn đề thi: Phan Minh Nguyệt

Ngày kiểm duyệt:

Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi: TS.Mai Bình Dương

- Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: bao gồm file 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.