

TRƯỜNG ĐẠI HỌC VĂN LANG

KHOA KẾ TOÁN KIỂM TOÁN

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Hình thức thi: **Trắc nghiệm kết hợp tự luận**
Không sử dụng tài liệu

ĐỀ THI KẾT THÚC HỌC PHẦN

Học kỳ: 231 Năm học: **2023 - 2024**

Tên học phần: F3 - Kế toán tài chính 2

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

Sinh viên gõ trực tiếp trên khung trả lời của hệ thống thi (cho phép sinh viên copy các chỉ tiêu trong đề vào phần bài làm)

Format đề thi:

- Font: Times New Roman
- Size: 13
- Tên các phương án lựa chọn: **in hoa, in đậm**
- Không sử dụng nhảy chữ 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 10 CÂU**
- **TỰ LUẬN CHỌN 1 TRONG 4 BÀI (1.1; 1.2; 1.3; 1.4)**

Phần	Câu	Chọn 1 trong 4 nhóm			
Trắc nghiệm	1	1.1	1.2	1.3	1.4
	2	2.1	2.2	2.3	2.4
	3	3.1	3.2	3.3	3.4
	4	4.1	4.2	4.3	4.4
	5	5.1	5.2	5.3	5.4
	6	6.1	6.2	6.3	6.4
	7	7.1	7.2	7.3	7.4
	8	8.1	8.2	8.3	8.4
	9	9.1	9.2	9.3	9.4
	10	10.1	10.2	10.3	10.4
Tự luận	11	11.1	11.2	11.3	11.4

PHẦN TRẮC NGHIỆM (5 điểm)

Nhóm câu 1

Câu 1.1

A fire on 30 September 20X2 destroyed some of a company's inventory and its inventory records. The following information is available:

	\$
Inventory 1 September 20X2	318.000
Sales for September 20X2	612.000
Purchases for September 20X2	412.000
Inventory in good condition at 30 September 20X2	214.000

Standard gross profit percentage on sales is 25%

Based on this information, what is the value of the inventory lost?

- A. \$ 57,000
- B. \$ 26,400
- C. \$ 96,000
- D. \$ 363,000

ANSWER: A

Câu 1.2

A fire on 30 September 20X2 destroyed some of a company's inventory and its inventory records. The following information is available:

	\$
Inventory 1 September 20X2	318.000
Sales for September 20X2	600.000
Purchases for September 20X2	412.000
Inventory in good condition at 30 September 20X2	214.000

Standard gross profit percentage on sales is 25%

Based on this information, what is the value of the inventory lost?

- A. \$ 66,000
- B. \$ 26,400
- C. \$ 36,000
- D. \$ 84,000

ANSWER: A

Câu 1.3

A fire on 30 September 20X2 destroyed some of a company's inventory and its inventory records. The following information is available:

	\$
Inventory 1 September 20X2	318.000
Sales for September 20X2	600.000
Purchases for September 20X2	412.000
Inventory in good condition at 30 September 20X2	214.000

Standard gross profit percentage on cost is 25%

Based on this information, what is the value of the inventory lost?

- A. \$ 36,000
- B. \$ 46,000
- C. \$ 96,000
- D. \$ 84,000

Câu 1.4

A fire on 30 September 20X2 destroyed some of a company's inventory and its inventory records. The following information is available:

	\$
Inventory 1 September 20X2	318.000
Sales for September 20X2	612.000
Purchases for September 20X2	412.000
Inventory in good condition at 30 September 20X2	214.000
Standard gross profit percentage on cost is 25%	
Based on this information, what is the value of the inventory lost?	

- A. \$ 26,400
- B. \$ 57,000
- C. \$ 96,000
- D. \$ 363,000

ANSWER: A

Nhóm câu 2**Câu 2.1**

A sole trader fixes his prices to achieve a margin of 40%. All his sales are for cash. He suspects that one of his sales assistants is stealing cash from sales revenue.

His trading account for the month of June 20X3 is as follows:

	\$
Recorded sales revenue	181,600
Cost of sales	114,000
Gross profit	67,600

Assuming that the cost of sales is correct, how much cash could the sales assistant have taken?

- A. \$8,400
- B. \$5,040
- C. \$22,000
- D. It is not possible to calculate a figure from this information

ANSWER: A

Câu 2.2

A sole trader fixes his prices to achieve a margin of 30%. All his sales are for cash. He suspects that one of his sales assistants is stealing cash from sales revenue.

His trading account for the month of June 20X3 is as follows:

	\$
Recorded sales revenue	181,600
Cost of sales	154,000
Gross profit	67,600

Assuming that the cost of sales is correct, how much cash could the sales assistant have taken?

- A. \$38,400
 - B. \$35,040
 - C. \$52,000
 - D. It is not possible to calculate a figure from this information
- ANSWER: A

Câu 2.3

A sole trader fixes his prices to achieve a margin of 20%. All his sales are for cash. He suspects that one of his sales assistants is stealing cash from sales revenue.

His trading account for the month of June 20X3 is as follows:

	\$
Recorded sales revenue	181,600
Cost of sales	154,000
Gross profit	67,600

- Assuming that the cost of sales is correct, how much cash could the sales assistant have taken?
- A. \$10,900
 - B. \$3,200
 - C. \$38,400
 - D. It is not possible to calculate a figure from this information
- ANSWER: A

Câu 2.4

A sole trader fixes his prices to achieve a mark-up of 20%. All his sales are for cash. He suspects that one of his sales assistants is stealing cash from sales revenue.

His trading account for the month of June 20X3 is as follows:

	\$
Recorded sales revenue	181,600
Cost of sales	154,000
Gross profit	67,600

- Assuming that the cost of sales is correct, how much cash could the sales assistant have taken?
- A. \$3,200
 - B. \$10,900
 - C. \$38,400
 - D. It is not possible to calculate a figure from this information
- ANSWER: A

Nhóm câu 3

Câu 3.1

A company made an issue for cash of 1,000,000 50c shares at a premium of 30c per share. Which one of the following journal entries correctly records the issue?

	<i>Debit</i>	<i>Credit</i>
	\$	\$
A. Bank	800,000	
Share capital		500,000
Share premium		300,000
B. Share capital	500,000	
Share premium	300,000	
Bank		800,000
C. Bank	1,300,000	
Share capital		1,000,000
Share premium		300,000
D. Share capital	1,000,000	
Share premium		300,000
Bank		1,300,000

ANSWER: A

Câu 3.2

A company made an issue for cash of 1,000,000 75c shares at a premium of 30c per share. Which one of the following journal entries correctly records the issue?

	<i>Debit</i>	<i>Credit</i>
	\$	\$
A. Bank	1,050,000	
Share capital		750,000
Share premium		300,000
B. Share capital	750,000	
Share premium	300,000	
Bank		1,050,000
C. Bank	1,300,000	
Share capital		1,000,000
Share premium		300,000
D. Share capital	1,000,000	
Share premium		300,000
Bank		1,300,000

ANSWER: A

Câu 3.3

A company made a right issue for cash of 1,000,000 rights at the price of \$1.05 per right. The nominal value of an ordinary share is 75c per share.

Which one of the following journal entries correctly records the issue?

<i>Debit</i>	<i>Credit</i>
\$	\$

A.	Bank	1,050,000	
	Share capital		750,000
	Share premium		300,000
B.	Share capital	750,000	
	Share premium	300,000	
	Bank		1,050,000
C.	Bank	1,300,000	
	Share capital		1,000,000
	Share premium		300,000
D.	Share capital	1,000,000	
	Share premium		300,000
	Bank		1,300,000

ANSWER: A

Câu 3.4

A company made a right issue for cash of 1,000,000 rights at the price of 80c per right. The nominal value of an ordinary share is 50c per share.

Which one of the following journal entries correctly records the issue?

		<i>Debit</i>	<i>Credit</i>
		\$	\$
A.	Bank	800,000	
	Share capital		500,000
	Share premium		300,000
B.	Share capital	500,000	
	Share premium	300,000	
	Bank		800,000
C.	Bank	1,300,000	
	Share capital		1,000,000
	Share premium		300,000
D.	Share capital	1,000,000	
	Share premium		300,000
	Bank		1,300,000

ANSWER: A

Nhóm câu 4

Câu 4.1

Which of the following statements about limited liability companies' accounting is/are correct?

- 1 A revaluation surplus arises when a non-current asset is sold at a profit.
- 2 The authorised share capital of a company is the maximum nominal value of shares and loan notes the company may issue.
- 3 IAS 10 - Events after the reporting period requires all non-adjusting events to be disclosed in the notes to the financial statements.

A. 3 only

- B.** 1 and 2 only
- C.** 2 only
- D.** None of the statements are correct

ANSWER: A

Câu 4.2

Which of the following statements about limited liability companies' accounting is/are correct?

- 1 IAS 10 - Events after the reporting period requires all non-adjusting events to be disclosed in the notes to the financial statements.
- 2 A revaluation surplus arises when a non-current asset is sold at a profit.
- 3 The authorised share capital of a company is the maximum nominal value of shares and loan notes the company may issue.

- A.** 1 only
- B.** 1 and 2 only
- C.** 2 only
- D.** None of the statements are correct

ANSWER: A

Câu 4.3

Which of the following statements about limited liability companies' accounting is/are correct?

- 1 A revaluation surplus arises when a non-current asset is sold at a profit.
- 2 IAS 10 - Events after the reporting period requires all non-adjusting events to be disclosed in the notes to the financial statements.
- 3 The authorised share capital of a company is the maximum nominal value of shares and loan notes the company may issue.

- A.** 2 only
- B.** 1 and 2 only
- C.** 3 only
- D.** None of the statements are correct

ANSWER: A

Câu 4.4

Which of the following statements about limited liability companies' accounting is/are correct?

- 1 A revaluation surplus arises when a non-current asset is sold at a profit.
- 2 IAS 10 - Events after the reporting period does not require all non-adjusting events to be disclosed in the notes to the financial statements.
- 3 The authorised share capital of a company is the maximum nominal value of shares and loan notes the company may issue.

- A.** None of the statements is correct
- B.** 1 and 2 only
- C.** 3 only

D. 2 only

ANSWER: A

Nhóm câu 5

Câu 5.1

Micro Co acquired 90% of the \$100,000 ordinary share capital of Minnie Co for \$300,000 on 1 January 20X9 when the retained earnings of Minnie Co were \$156,000. At the date of acquisition the fair value of plant held by Minnie Co was \$20,000 higher than its carrying value. The fair value of the non-controlling interest at the date of acquisition was \$75,000

What is the goodwill arising on the acquisition of Minnie Co?

A. \$99,000

B. \$119,000

C. \$139,000

D. \$24,000

ANSWER: A

Câu 5.2

Micro Co acquired 90% of the \$100,000 ordinary share capital of Minnie Co for \$300,000 on 1 January 20X9 when the retained earnings of Minnie Co were \$156,000. At the date of acquisition the fair value of plant held by Minnie Co was \$20,000 higher than its carrying value. The fair value of the non-controlling interest at the date of acquisition was \$80,000

What is the goodwill arising on the acquisition of Minnie Co?

A. \$104,000

B. \$124,000

C. \$144,000

D. \$28,000

ANSWER: A

Câu 5.3

Micro Co acquired 90% of the \$100,000 ordinary share capital of Minnie Co for \$300,000 on 1 January 20X9 when the retained earnings of Minnie Co were \$156,000. At the date of acquisition the fair value of plant held by Minnie Co was \$30,000 higher than its carrying value. The fair value of the non-controlling interest at the date of acquisition was \$75,000

What is the goodwill arising on the acquisition of Minnie Co?

A. \$89,000

B. \$109,000

C. \$129,000

D. \$14,000

ANSWER: A

Câu 5.4

Micro Co acquired 90% of the \$110,000 ordinary share capital of Minnie Co for \$300,000 on 1 January 20X9 when the retained earnings of Minnie Co were \$156,000. At the date of

acquisition the fair value of plant held by Minnie Co was \$20,000 higher than its carrying value. The fair value of the non-controlling interest at the date of acquisition was \$75,000

What is the goodwill arising on the acquisition of Minnie Co?

- A. \$89,000
- B. \$109,000
- C. \$129,000
- D. \$14,000

ANSWER: A

Nhóm câu 6

Câu 6.1

Sand Co acquired 80% of the equity share capital of Sun Co several years ago. In the year to 31 December 20X4, Sand Co made a profit after taxation of \$120,000 and Sun Co made a profit after taxation of \$35,000. During the year Sand Co sold goods to Sun Co at a price of \$40,000. The gross profit was 40% on the sales price. At 31 December 20X4, 25% of these goods were still held in the inventory of Sand Co.

What profit is attributable to the non-controlling interest in the consolidated statement of profit or loss of the Sand Group for the year to 31 December 20X4?

- A. \$7,000
- B. \$6,200
- C. \$31,000
- D. \$24,000

ANSWER: A

Câu 6.2

Sand Co acquired 70% of the equity share capital of Sun Co several years ago. In the year to 31 December 20X4, Sand Co made a profit after taxation of \$120,000 and Sun Co made a profit after taxation of \$35,000. During the year Sand Co sold goods to Sun Co at a price of \$40,000. The gross profit was 40% on the sales price. At 31 December 20X4, 25% of these goods were still held in the inventory of Sand Co.

What profit is attributable to the non-controlling interest in the consolidated statement of profit or loss of the Sand Group for the year to 31 December 20X4?

- A. \$10,500
- B. \$9,300
- C. \$46,500
- D. \$36,000

ANSWER: A

Câu 6.3

Sand Co acquired 80% of the equity share capital of Sun Co several years ago. In the year to 31 December 20X4, Sand Co made a profit after taxation of \$120,000 and Sun Co made a profit after taxation of \$35,000. During the year Sun Co sold goods to Sand Co at a price of \$40,000. The gross profit was 40% on the sales price. At 31 December 20X4, 25% of these goods were still held in the inventory of Sand Co.

What profit is attributable to the non-controlling interest in the consolidated statement of profit or loss of the Sand Group for the year to 31 December 20X4?

- A. \$6,200
- B. \$7,000
- C. \$31,000
- D. \$24,000

ANSWER: A

Câu 6.4

Sand Co acquired 70% of the equity share capital of Sun Co several years ago. In the year to 31 December 20X4, Sand Co made a profit after taxation of \$120,000 and Sun Co made a profit after taxation of \$35,000. During the year Sun Co sold goods to Sand Co at a price of \$40,000. The gross profit was 40% on the sales price. At 31 December 20X4, 25% of these goods were still held in the inventory of Sand Co.

What profit is attributable to the non-controlling interest in the consolidated statement of profit or loss of the Sand Group for the year to 31 December 20X4?

- A. \$9,300
- B. \$10,500
- C. \$46,500
- D. \$36,000

ANSWER: A

Nhóm câu 7

Câu 7.1

Which one of the following lists of such events consists only of items that, according to IAS 10 – Events after the reporting period, should normally be classified as adjusting, if material?

- 1 The sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 2 A valuation of loan notes, changes in foreign exchange rates, major purchases of non-current assets
- 3 An acquisition of another company, destruction of a major non-current asset by fire, discovery of fraud or error which shows that the financial statements were incorrect
- 4 The issue of shares and loan notes

- A. 1 only
- B. 2, 3 and 4
- C. 2 and 3
- D. 1 and 3

ANSWER: A

Câu 7.2

Which one of the following lists of such events consists only of items that, according to IAS 10 – Events after the reporting period, should normally be classified as adjusting, if material?

- 1 The sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 2 A valuation of loan notes, changes in foreign exchange rates, major purchases of non-current assets

- 3 Discovery of fraud or error which shows that the financial statements were incorrect
- 4 The issue of shares and loan notes

- A. 1 and 3
- B. 2, 3 and 4
- C. 2 and 3
- D. 1 only

ANSWER: A

Câu 7.3

Which one of the following lists of such events consists only of items that, according to IAS 10 – Events after the reporting period, should normally be classified as adjusting, if material?

- 1 An acquisition of another company, destruction of a major non-current asset by fire, the sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 2 A valuation of loan notes, changes in foreign exchange rates, major purchases of non-current assets
- 3 Discovery of fraud or error which shows that the financial statements were incorrect
- 4 The issue of shares and loan notes

- A. 3 only
- B. 2, 3 and 4
- C. 2 and 3
- D. 1 and 3

ANSWER: A

Câu 7.4

Which one of the following lists of such events consists only of items that, according to IAS 10 – Events after the reporting period, should normally be classified as adjusting, if material?

- 1 A valuation of loan notes, changes in foreign exchange rates, major purchases of non-current assets
- 2 The sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 3 An acquisition of another company, destruction of a major non-current asset by fire, discovery of fraud or error which shows that the financial statements were incorrect
- 4 The issue of shares and loan notes

- A. 2 only
- B. 2, 3 and 4
- C. 2 and 3
- D. 1 and 3

ANSWER: A

Nhóm câu 8

Câu 8.1

The following information is available about the plant, property and equipment of Lok Co, for the year to 31 December 20X3

	\$'000
Carrying value of assets at beginning of the year	462

Carrying value of assets at end of the year	633
Increase in revaluation reserve during the year	50
Disposals during the year, at cost	110
Accumulated depreciation on the disposed assets	65
Depreciation charge for the year	38

What will be included in cash flows from investing activities for the year, in a statement of cash flows that complies with IAS 7 *Statements of Cash Flows*?

- A. \$204,000
- B. \$104,000
- C. \$159,000
- D. \$166,000

ANSWER: A

Câu 8.2

The following information is available about the plant, property and equipment of Lok Co, for the year to 31 December 20X3

		\$'000
Carrying value of assets at beginning of the year	462	
Carrying value of assets at end of the year		630
Increase in revaluation reserve during the year		50
Disposals during the year, at cost		110
Accumulated depreciation on the disposed assets	65	
Depreciation charge for the year		38

What will be included in cash flows from investing activities for the year, in a statement of cash flows that complies with IAS 7 *Statements of Cash Flows*?

- A. \$201,000
- B. \$101,000
- C. \$207,000
- D. \$164,000

ANSWER: A

Câu 8.3

The following information is available about the plant, property and equipment of Lok Co, for the year to 31 December 20X3

		\$'000
Carrying value of assets at beginning of the year	462	
Carrying value of assets at end of the year		633
Increase in revaluation reserve during the year		50
Disposals during the year, at cost		110
Accumulated depreciation on the disposed assets	65	
Depreciation charge for the year		30

What will be included in cash flows from investing activities for the year, in a statement of cash flows that complies with IAS 7 *Statements of Cash Flows*?

- A. \$196,000
 - B. \$100,000
 - C. \$156,000
 - D. \$163,000
- ANSWER: A

Câu 8.4

The following information is available about the plant, property and equipment of Lok Co, for the year to 31 December 20X3

	\$'000
Carrying value of assets at beginning of the year	462
Carrying value of assets at end of the year	633
Increase in revaluation reserve during the year	50
Disposals during the year, at cost	110
Accumulated depreciation on the disposed assets	60
Depreciation charge for the year	38

What will be included in cash flows from investing activities for the year, in a statement of cash flows that complies with IAS 7 *Statements of Cash Flows*?

- A. \$209,000
 - B. \$109,000
 - C. \$158,000
 - D. \$167,000
- ANSWER: A

Nhóm câu 9

Câu 9.1

The following extract is from the financial statements of Pompei, a limited liability company at 31 October

	20X9 \$'000	20X8 \$'000
<i>Equity and liabilities</i>		
Share capital	120	80
Share premium	60	40
Retained earnings	<u>85</u>	<u>68</u>
	265	188
<i>Non – current liabilities</i>		
Bank loan	<u>100</u>	<u>150</u>
	365	338

What is the cash flow from financing activities to be disclosed in the statement of cash flows for the year ended 31 October 20X9?

- A. \$10,000 inflow
- B. \$60,000 inflow
- C. \$110,000 inflow
- D. \$27,000 inflow

ANSWER: A

Câu 9.2

The following extract is from the financial statements of Pompei, a limited liability company at 31 October

	20X9 \$'000	20X8 \$'000
<i>Equity and liabilities</i>		
Share capital	100	80
Share premium	60	40
Retained earnings	<u>85</u>	<u>68</u>
	245	188
<i>Non – current liabilities</i>		
Bank loan	<u>100</u>	<u>150</u>
	345	338

What is the cash flow from financing activities to be disclosed in the statement of cash flows for the year ended 31 October 20X9?

- A. \$10,000 outflow
- B. \$60,000 outflow
- C. \$110,000 outflow
- D. \$27,000 outflow

ANSWER: A

Câu 9.3

The following extract is from the financial statements of Pompei, a limited liability company at 31 October

	20X9 \$'000	20X8 \$'000
<i>Equity and liabilities</i>		
Share capital	120	80
Share premium	60	40
Retained earnings	<u>85</u>	<u>68</u>
	265	188
<i>Non – current liabilities</i>		
Bank loan	<u>120</u>	<u>150</u>
	385	338

What is the cash flow from financing activities to be disclosed in the statement of cash flows for the year ended 31 October 20X9?

- A. \$30,000 inflow
- B. \$40,000 inflow
- C. \$77,000 inflow
- D. \$47,000 inflow

ANSWER: A

Câu 9.4

The following extract is from the financial statements of Pompei, a limited liability company at 31 October

	20X9	20X8
	\$'000	\$'000
<i>Equity and liabilities</i>		
Share capital	120	100
Share premium	60	40
Retained earnings	<u>85</u>	<u>68</u>
	265	208
<i>Non – current liabilities</i>		
Bank loan	<u>100</u>	<u>150</u>
	365	358

What is the cash flow from financing activities to be disclosed in the statement of cash flows for the year ended 31 October 20X9?

- A. \$10,000 outflow
- B. \$60,000 outflow
- C. \$110,000 outflow
- D. \$27,000 outflow

ANSWER: A

Nhóm câu 10**Câu 10.1**

A business operates on a gross profit margin of 30%. Gross profit was \$800, and expenses were \$680

What is the net profit margin

- A. 4.5%
- B. 8.5%
- C. 70%
- D. 3%

ANSWER: A

Câu 10.2

A business operates on a gross profit margin of 30%. Gross profit was \$800, and expenses were \$650

What is the net profit margin

- A. 5.6%
- B. 8.1%
- C. 7%
- D. 3%

ANSWER: A

Câu 10.3

A business operates on a gross profit margin of 20%. Gross profit was \$800, and expenses were \$680

What is the net profit margin

- A. 3%
- B. 8%
- C. 7%
- D. 3.5%

ANSWER: A

Câu 10.4

A business operates on a gross profit margin of 20%. Gross profit was \$800, and expenses were \$650

What is the net profit margin

- A. 3.8%
- B. 8.5%
- C. 7%
- D. 3%

ANSWER: A

PHẦN TỰ LUẬN (5 điểm)

CHỌN 1 TRONG 4 CÂU SAU

Câu 11.1 (5 điểm)

Pepper is the parent company of **Salt**. The following are the financial statements for both companies for the financial year ended 31 October 20X5.

STATEMENTS OF PROFIT OR LOSS FOR THE YEAR ENDED 31 OCTOBER 20X5

	Pepper \$'000	Salt \$'000
Sales revenue	45,000	15,000
Cost of sales	(34,000)	(9,300)
Gross profit	11,000	5,700
Distribution costs	(1,300)	(1,100)
Administrative expenses	(4,500)	(800)
Profit before tax	5,200	3,800
Tax	(1,525)	(1,110)
Profit for the year	3,675	2,690

STATEMENTS OF FINANCIAL POSITION AS AT 31 OCTOBER 20X5

	Pepper \$'000	Salt \$'000
Assets		
Non-current assets		

Property, plant and equipment	109,900	30,000
Investments in Salt	30,000	
Current assets		
Inventory, at cost	25,560	5,500
Trade receivables	23,540	8,280
Bank	4,500	1,570
Total assets	193,500	45,350
Equity and liabilities		
Equity		
Share capital	120,000	30,000
Retained earnings	53,500	11,890
Current liabilities		
Payables	20,000	3,460
Total equity and liabilities	193,500	45,350

Additional information:

(1) **Pepper** purchased 80% of **Salt**'s equity on 1 November 20X0. At that date the balance on **Salt**'s retained earnings was \$4,000,000. The fair value of the non-controlling interest at the date of acquisition was \$7,000,000.

(2) During the year ended 31 October 20X5 **Pepper** sold goods to **Salt** for \$3,000,000 at a mark-up of 25%. **Salt** still has 60% of these goods in inventory at 31 October 20X5.

Required:

Task 1: Complete the following to determine goodwill at acquisition *(1,0 điểm)*

	\$'000
Consideration transferred	
Fair value of Non-controlling interest at acquisition date	
Total fair value of investment at acquisition	
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	
Retained earnings	
Total fair value of net assets at acquisition	
Goodwill	

Task 2: What is the amount of unrealised profit on the intragroup sale? *(1,0 điểm)*

Intra-group trading	\$'000
Sales	
COGS	
Total Gross profit	
Unrealized profit	

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the Consolidated statement of profit or loss: *(0,5 điểm)*

	Profit for the year \$'000
Per question	
NCI 's share (%)	
Profit attributable to NCI	

Task 4: Complete the consolidated statement of profit or loss *(2,0 điểm)*

	\$'000
Sales revenue	
Cost of sales	
Gross profit	
Distribution costs	
Administrative expenses	
Profit before tax	
Tax	
Profit for the year	
Profit attributable to:	
Owner of the parent	
Non-controlling interest	

Đáp án Câu 11.1 (5 điểm):

Task 1: Complete the following to determine goodwill at acquisition *(1,0 điểm)*

	\$'000
Consideration transferred	30,000
Fair value of Non-controlling interest at acquisition date	7,000
Total fair value of investment at acquisition	37,000
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	30,000
Retained earnings	4,000
Total fair value of net assets at acquisition	34,000
Goodwill	3,000

Task 2: What is the amount of unrealised profit on the intragroup sale? *(1,0 điểm)*

Intra-group trading	\$'000
Sales	3,000
COGS (3000 x 100/125)	2,400
Total Gross profit (3000 x 25/125)	600
Unrealized profit (60% x 600)	360

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the Consolidated statement of profit or loss: *(1,0 điểm)*

	\$'000
Per question	2,690
NCI 's share (%)	20%
Profit attributable to NCI	538

Task 4: Complete the consolidated statement of profit or loss *(2,0 điểm)*

	\$'000
Sales revenue (45000 + 15000 - 3000)	57,000
Cost of sales (34000 + 9300 - 3000 + 360)	(40,660)
Gross profit	16,340
Distribution costs (1300 + 1100)	(2,400)
Administrative expenses (4500 + 800)	(5,300)
Profit before tax	8,640
Tax (1525 + 1110)	(2,635)
Profit for the year	6,005
Profit attributable to:	
Owner of the parent (6005 - 538)	5,467
Non-controlling interest (Task 3)	538

Câu 11.2 (5 điểm)

Wolters is the parent company of **Kluwer**. The following are the financial statements for both companies for the financial year ended 31 October 20X5.

STATEMENTS OF PROFIT OR LOSS FOR THE YEAR ENDED 31 OCTOBER 20X5

	Wolters \$'000	Kluwer \$'000
Sales revenue	55,000	17,000
Cost of sales	(34,000)	(9,300)
Gross profit	21,000	7,700
Distribution costs	(1,300)	(1,100)
Administrative expenses	(4,500)	(800)
Profit before tax	15,200	5,800
Tax	(4,560)	(1,740)
Profit for the year	10,640	4,060

STATEMENTS OF FINANCIAL POSITION AS AT 31 OCTOBER 20X5

	Wolters \$'000	Kluwer \$'000
Assets		
Non-current assets		
Property, plant and equipment	109,900	30,000
Investments in Kluwer	30,000	
Current assets		
Inventory, at cost	25,560	5,500
Trade receivables	23,540	8,280
Bank	4,500	1,570
Total assets	193,500	45,350
Equity and liabilities		
Equity		
Share capital	120,000	30,000
Retained earnings	53,500	11,890
Current liabilities		
Payables	20,000	3,460
Total equity and liabilities	193,500	45,350

Additional information:

(1) **Wolters** purchased 75% of **Kluwer**'s equity on 1 November 20X0. At that date the balance on **Kluwer**'s retained earnings was \$5,000,000. The fair value of the non-controlling interest at the date of acquisition was \$6,000,000.

(2) During the year ended 31 October 20X5 **Kluwer** sold goods to **Wolters** for \$3,000,000 at a margin of 25%. **Kluwer** still has 60% of these goods in inventory at 31 October 20X5.

Required:

Task 1: Complete the following to determine goodwill at acquisition *(1,0 điểm)*

	\$'000
Consideration transferred	
Fair value of Non-controlling interest at acquisition date	
Total fair value of investment at acquisition	
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	
Retained earnings	
Total fair value of net assets at acquisition	
Goodwill	

Task 2: What is the amount of unrealised profit on the intra-group sale? *(1,0 điểm)*

Intra-group trading	\$'000
Sales	
COGS	
Total Gross profit	
Unrealized profit	

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the Consolidated statement of profit or loss: *(1,0 điểm)*

	Profit for the year \$'000
Per question	
Unrealised profit on intra-group sales made by Kluwer	
Profit attributable to NCI	

Task 4: Complete the consolidated statement of profit or loss *(2,0 điểm)*

	\$'000
Sales revenue	
Cost of sales	
Gross profit	
Distribution costs	
Administrative expenses	
Profit before tax	
Tax	
Profit for the year	
Profit attributable to:	
Owner of the parent	
Non-controlling interest	

Đáp án Câu 11.2 (5 điểm):

Task 1: Complete the following to determine goodwill at acquisition (1 điểm)

	\$'000
Consideration transferred	30,000
Fair value of Non-controlling interest at acquisition date	6,000
Total fair value of investment at acquisition	36,000
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	30,000
Retained earnings	5,000
Total fair value of net assets at acquisition	35,000
Goodwill	1,000

Task 2: What is the amount of the unrealised profit on the intragroup sale? (0,5 điểm)

Calculation of Unrealized profit	\$'000
Sales	3,000
COGS (3000 x 75/100)	2,250
Total Gross profit (3000 x 25/100)	750
Unrealized profit (60% x 600)	450

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the consolidated Statement of profit or loss: (1 điểm)

	Profit for the year \$'000
Per question	4,060
Unrealised profit on intra-group sales made by Kluwer	(450)
	3,610
Profit attributable to NCI (25% x 3610)	903

Task 4: Complete the consolidated statement of profit or loss (2 điểm)

	\$'000
Sales revenue (55000 + 17000 - 3000)	69,000
Cost of sales (34000 + 9300 - 3000 + 450)	(40,750)
Gross profit	28,250
Distribution costs (1300 + 1100)	(2,400)
Administrative expenses (4500 + 800)	(5,300)
Profit before tax	20,550
Tax (4560 + 1740)	(6,300)
Profit for the year	14,250
Profit attributable to:	
Owner of the parent (14250 - 903)	13,348

Non-controlling interest (Task 3)	903
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Câu 11.3 (5 điểm)

Pepper is the parent company of **Salt**. The following are the financial statements for both companies for the financial year ended 31 October 20X5.

STATEMENTS OF PROFIT OR LOSS FOR THE YEAR ENDED 31 OCTOBER 20X5

	Pepper \$'000	Salt \$'000
Sales revenue	45,000	15,000
Cost of sales	(34,000)	(9,300)
Gross profit	11,000	5,700
Distribution costs	(1,300)	(1,100)
Administrative expenses	(4,500)	(800)
Profit before tax	5,200	3,800
Tax	(1,525)	(1,110)
Profit for the year	3,675	2,690

STATEMENTS OF FINANCIAL POSITION AS AT 31 OCTOBER 20X5

	Pepper \$'000	Salt \$'000
Assets		
Non-current assets		
Property, plant and equipment	109,900	30,000
Investments in Salt	30,000	
Current assets		
Inventory, at cost	25,560	5,500
Trade receivables	23,540	8,280
Bank	4,500	1,570
Total assets	193,500	45,350
Equity and liabilities		
Equity		
Share capital	120,000	30,000
Retained earnings	53,500	11,890
Current liabilities		
Payables	20,000	3,460
Total equity and liabilities	193,500	45,350

Additional information:

(1) **Pepper** purchased 70% of **Salt**'s equity on 1 November 20X0. At that date the balance on **Salt**'s retained earnings was \$4,000,000. The fair value of the non-controlling interest at the date of acquisition was \$7,000,000.

(2) During the year ended 31 October 20X5 **Pepper** sold goods to **Salt** for \$3,000,000 at a mark-up of 25%. **Salt** still has 60% of these goods in inventory at 31 October 20X5.

Required:

Task 1: Complete the following to determine goodwill at acquisition *(1,0 điểm)*

	\$'000
Consideration transferred	
Fair value of Non-controlling interest at acquisition date	
Total fair value of investment at acquisition	
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	
Retained earnings	
Total fair value of net assets at acquisition	
Goodwill	

Task 2: What is the amount of unrealised profit on the intragroup sale? *(1,0 điểm)*

Intra-group trading	\$'000
Sales	
COGS	
Total Gross profit	
Unrealized profit	

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the Consolidated statement of profit or loss: *(1,0 điểm)*

	Profit for the year \$'000
Per question	
NCI 's share (%)	
Profit contributable to NCI	

Task 4: Complete the consolidated statement of profit or loss *(2,0 điểm)*

	\$'000
Sales revenue	
Cost of sales	
Gross profit	
Distribution costs	
Administrative expenses	
Profit before tax	
Tax	
Profit for the year	
Profit attributable to:	
Owner of the parent	

Non-controlling interest	
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Đáp án Câu 11.3 (5 điểm):

Task 1: Complete the following to determine goodwill at acquisition *(1,0 điểm)*

	\$'000
Consideration transferred	30,000
Fair value of Non-controlling interest at acquisition date	7,000
Total fair value of investment at acquisition	37,000
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	30,000
Retained earnings	4,000
Total fair value of net assets at acquisition	34,000
Goodwill	3,000

Task 2: What is the amount of unrealised profit on the intragroup sale? *(1,0 điểm)*

Intra-group trading	\$'000
Sales	3,000
COGS (3000 x 100/125)	2,400
Total Gross profit (3000 x 25/125)	600
Unrealized profit (60% x 600)	360

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the Consolidated statement of profit or loss: *(1,0 điểm)*

	\$'000
Per question	2,690
NCI's share (%)	30%
Profit attributable to NCI	807

Task 4: Complete the consolidated statement of profit or loss *(2,0 điểm)*

	\$'000
Sales revenue (45000 + 15000 - 3000)	57,000
Cost of sales (34000 + 9300 - 3000 + 360)	(40,660)
Gross profit	16,340
Distribution costs (1300 + 1100)	(2,400)
Administrative expenses (4500 + 800)	(5,300)
Profit before tax	8,640
Tax (1525 + 1110)	(2,635)
Profit for the year	6,005
Profit attributable to:	
Owner of the parent (6005 - 807)	5,198

Câu 11.4 (5 điểm)

Wolters is the parent company of **Kluwer**. The following are the financial statements for both companies for the financial year ended 31 October 20X5.

STATEMENTS OF PROFIT OR LOSS FOR THE YEAR ENDED 31 OCTOBER 20X5

	Wolters \$'000	Kluwer \$'000
Sales revenue	55,000	17,000
Cost of sales	(34,000)	(9,300)
Gross profit	21,000	7,700
Distribution costs	(1,300)	(1,100)
Administrative expenses	(4,500)	(800)
Profit before tax	15,200	5,800
Tax	(4,560)	(1,740)
Profit for the year	10,640	4,060

STATEMENTS OF FINANCIAL POSITION AS AT 31 OCTOBER 20X5

	Wolters \$'000	Kluwer \$'000
Assets		
Non-current assets		
Property, plant and equipment	109,900	30,000
Investments in Kluwer	30,000	
Current assets		
Inventory, at cost	25,560	5,500
Trade receivables	23,540	8,280
Bank	4,500	1,570
Total assets	193,500	45,350
Equity and liabilities		
Equity		
Share capital	120,000	30,000
Retained earnings	53,500	11,890
Current liabilities		
Payables	20,000	3,460
Total equity and liabilities	193,500	45,350

Additional information:

(1) **Wolters** purchased 65% of **Kluwer**'s equity on 1 November 20X0. At that date the balance on **Kluwer**'s retained earnings was \$5,000,000. The fair value of the non-controlling interest at the date of acquisition was \$6,000,000.

(2) During the year ended 31 October 20X5 **Kluwer** sold goods to **Wolters** for \$3,000,000 at a margin of 25%. **Kluwer** still has 60% of these goods in inventory at 31 October 20X5.

Required:

Task 1: Complete the following to determine goodwill at acquisition *(1,0 điểm)*

	\$'000
Consideration transferred	
Fair value of Non-controlling interest at acquisition date	
Total fair value of investment at acquisition	
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	
Retained earnings	
Total fair value of net assets at acquisition	
Goodwill	

Task 2: What is the amount of unrealised profit on the intra-group sale? *(1,0 điểm)*

Intra-group trading	\$'000
Sales	
COGS	
Total Gross profit	
Unrealized profit	

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the Consolidated statement of profit or loss: *(1,0 điểm)*

	Profit for the year \$'000
Per question	
Unrealised profit on intra-group sales made by Kluwer	
Profit attributable to NCI	

Task 4: Complete the consolidated statement of profit or loss *(2,0 điểm)*

	\$'000
Sales revenue	
Cost of sales	
Gross profit	
Distribution costs	
Administrative expenses	
Profit before tax	
Tax	
Profit for the year	
Profit attributable to:	
Owner of the parent	
Non-controlling interest	

Đáp án Câu 11.4 (5 điểm):

Task 1: Complete the following to determine goodwill at acquisition (1 điểm)

	\$'000
Consideration transferred	30,000
Fair value of Non-controlling interest at acquisition date	6,000
Total fair value of investment at acquisition	36,000
Less value of identifiable assets acquired and liabilities assumed	
Ordinary share	30,000
Retained earnings	5,000
Total fair value of net assets at acquisition	35,000
Goodwill	1,000

Task 2: What is the amount of the unrealised profit on the intragroup sale? (0,5 điểm)

Calculation of Unrealized profit	\$'000
Sales	3,000
COGS (3000 x 75/100)	2,250
Total Gross profit (3000 x 25/100)	750
Unrealized profit (60% x 600)	450

Task 3: Fill in the blanks to calculate the amount of non-controlling interest in the consolidated Statement of profit or loss: (1 điểm)

	Profit for the year \$'000
Per question	4,060
Unrealised profit on intra-group sales made by Kluwer	(450)
	3,610
Profit attributable to NCI (35% x 3610)	1,264

Task 4: Complete the consolidated statement of profit or loss (2 điểm)

	\$'000
Sales revenue (55000 + 17000 - 3000)	69,000
Cost of sales (34000 + 9300 - 3000 + 450)	(40,750)
Gross profit	28,250
Distribution costs (1300 + 1100)	(2,400)
Administrative expenses (4500 + 800)	(5,300)
Profit before tax	20,550
Tax (4560 + 1740)	(6,300)
Profit for the year	14,250
Profit attributable to:	
Owner of the parent (14250 - 1264)	12,987

Non-controlling interest (Task 3)	1,264
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Ngày biên soạn: 20/11/2023

Giảng viên biên soạn đề thi:

Hoàng Thụy Diệu Linh

Ngày kiểm duyệt: 20/11/2023

Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi: Nguyễn Thị Thu Vân

Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: khaothivanlang@gmail.com 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.