

TRƯỜNG ĐẠI HỌC VĂN LANG

**KHOA KẾ TOÁN KIỂM TOÁN**

Mã học phần: 71ACCT30202

Mã nhóm lớp HP: 231\_71ACCT30202\_02,03 (Lần 2)

Thời gian làm bài: 60 (phút)

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 phân 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**

On 31 December 20X0 the inventory of V was completely destroyed by fire. The following information is available:

- 1 Inventory at 1 December 20X0 at cost \$28,400
- 2 Purchases for December 20X0 \$49,600
- 3 Sales in December 20X0 \$64,800
- 4 Standard gross profit percentage on sales revenue 30%

Based on this information, which of the following is the amount of inventory destroyed ?

- A. \$32,640
- B. \$45,360
- C. \$40,971
- D. \$19,440

ANSWER: A

**Câu 1.2**

On 31 December 20X0 the inventory of V was completely destroyed by fire. The following information is available:

- 1 Inventory at 1 December 20X0 at cost \$28,400
- 2 Purchases for December 20X0 \$49,600
- 3 Sales in December 20X0 \$64,800
- 4 Standard gross profit percentage on sales revenue 40%

Based on this information, which of the following is the amount of inventory destroyed ?

- A. \$39,120
- B. \$52,080
- C. \$13,200
- D. \$19,440

ANSWER: A

**Câu 1.3**

On 31 December 20X0 the inventory of V was completely destroyed by fire. The following information is available:

- 1 Inventory at 1 December 20X0 at cost \$28,400
- 2 Purchases for December 20X0 \$49,600
- 3 Sales in December 20X0 \$64,800
- 4 Standard gross profit percentage on sales revenue 25%

Based on this information, which of the following is the amount of inventory destroyed ?

- A. \$29,400
- B. \$61,800
- C. \$13,200
- D. \$19,440

ANSWER: A

**Câu 1.4**

On 31 December 20X0 the inventory of V was completely destroyed by fire. The following information is available:

- 1 Inventory at 1 December 20X0 at cost \$28,400
- 2 Purchases for December 20X0 \$49,600
- 3 Sales in December 20X0 \$64,800
- 4 Standard gross profit percentage on sales revenue 35%

Based on this information, which of the following is the amount of inventory destroyed ?

- A. \$35,880
- B. \$55,320
- C. \$13,200
- D. \$19,440

ANSWER: A

## Nhóm câu 2

### Câu 2.1

Wanda keeps no accounting records. The following information is available about her position and transactions for the year ended 31 December 20X4:

	\$
Net assets at 1 January 20X4	210,000
Drawings during 20X4	48,000
Capital introduced during 20X4	100,000
Net assets at 31 December 20X4	400,000

Based on this information, what was Wanda's profit for 20X4?

- A. \$138,000
- B. \$42,000
- C. \$242,000
- D. \$338,000

ANSWER: A

### Câu 2.2

Wanda keeps no accounting records. The following information is available about her position and transactions for the year ended 31 December 20X4:

	\$
Net assets at 1 January 20X4	220,000
Drawings during 20X4	48,000
Capital introduced during 20X4	100,000
Net assets at 31 December 20X4	400,000

Based on this information, what was Wanda's profit for 20X4?

- A. \$128,000
- B. \$32,000
- C. \$232,000
- D. \$328,000

ANSWER: A

### Câu 2.3

Wanda keeps no accounting records. The following information is available about her position and transactions for the year ended 31 December 20X4:

\$

Net assets at 1 January 20X4	210,000
Drawings during 20X4	48,000
Capital introduced during 20X4	120,000
Net assets at 31 December 20X4	400,000

Based on this information, what was Wanda's profit for 20X4?

- A. \$118,000
- B. \$22,000
- C. \$222,000
- D. \$318,000

ANSWER: A

### Câu 2.4

Wanda keeps no accounting records. The following information is available about her position and transactions for the year ended 31 December 20X4:

	\$
Net assets at 1 January 20X4	210,000
Drawings during 20X4	50,000
Capital introduced during 20X4	100,000
Net assets at 31 December 20X4	400,000

Based on this information, what was Wanda's profit for 20X4?

- A. \$140,000
- B. \$44,000
- C. \$244,000
- D. \$342,000

ANSWER: A

### Nhóm câu 3

#### Câu 3.1

Which of the following items are required to be disclosed in a limited liability company's financial statements according to International Financial Reporting Standards?

- 1 Share capital
- 2 Finance costs
- 3 Dividends proposed
- 4 Depreciation and amortisation

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

ANSWER: A

#### Câu 3.2

Which of the following events occurring after the reporting period are 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 land and buildings providing evidence of an impairment in value at the year end

- 3 The issue of shares and loan notes
- 4 The insolvency of a customer with a balance outstanding at the year end

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

ANSWER: A

### **Câu 3.3**

Which of the following events between the reporting date and the date the financial statements are authorised for issue must be adjusted in the financial statements?

- 1 Declaration of equity dividends
- 2 Decline in market value of investments
- 3 The announcement of changes in tax rates
- 4 The announcement of a major restructuring

- A. None of them
- B. 2 and 4
- C. 3 only
- D. 1 only

ANSWER: A

### **Câu 3.4**

IAS 10 *Events after the reporting period* regulates the extent to which events after the reporting period should be reflected in financial statements.

Which one of the following lists of such events consists only of items that, according to IAS 10, should normally be classified as non-adjusting?

- A. Issue of shares or loan notes, changes in foreign exchange rates, major purchases of non-current assets
- B. Insolvency of an account receivable which was outstanding at the end of the reporting period, issue of shares or loan notes, an acquisition of another company
- C. 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
- D. Sale of inventory which gives evidence about its value at the end of the reporting period, issue of shares or loan notes, destruction of a major non-current asset by fire

ANSWER: A

## **Nhóm câu 4**

### **Câu 4.1**

On 30 June 20X2, a company had \$1m 8% loan notes in issue, interest being paid half-yearly on 30 June and 31 December.

On 30 September 20X2 the company redeemed \$250,000 of these loan notes at par, paying interest due to that date.

On 1 April 20X3 the company issued \$500,000 7% loan notes, interest payable half-yearly on 31 March and 30 September.

What figure should appear in the company's statement of profit or loss for interest expenses in the year ended 30 June 20X3?

- A. \$73,750
- B. \$88,750
- C. \$82,500
- D. \$65,000

ANSWER: A

**Câu 4.2**

On 30 June 20X2, a company had \$1m 8% loan notes in issue, interest being paid half-yearly on 30 June and 31 December.

On 30 September 20X2 the company redeemed \$300,000 of these loan notes at par, paying interest due to that date.

On 1 April 20X3 the company issued \$500,000 7% loan notes, interest payable half-yearly on 31 March and 30 September.

What figure should appear in the company's statement of profit or loss for interest expenses in the year ended 30 June 20X3?

- A. \$70,750
- B. \$85,750
- C. \$79,500
- D. \$62,000

ANSWER: A

**Câu 4.3**

On 30 June 20X2, a company had \$1m 8% loan notes in issue, interest being paid half-yearly on 30 June and 31 December.

On 30 September 20X2 the company redeemed \$300,000 of these loan notes at par, paying interest due to that date.

On 1 April 20X3 the company issued \$600,000 7% loan notes, interest payable half-yearly on 31 March and 30 September.

What figure should appear in the company's statement of profit or loss for interest expenses in the year ended 30 June 20X3?

- A. \$72,500
- B. \$87,750
- C. \$81,500
- D. \$64,000

ANSWER: A

**Câu 4.4**

On 30 June 20X2, a company had \$1m 8% loan notes in issue, interest being paid half-yearly on 30 June and 31 December.

On 30 September 20X2 the company redeemed \$250,000 of these loan notes at par, paying interest due to that date.

On 1 April 20X3 the company issued \$600,000 7% loan notes, interest payable half-yearly on 31 March and 30 September.

What figure should appear in the company's statement of profit or loss for interest expenses in the year ended 30 June 20X3?

- A. \$75,500
- B. \$90,500
- C. \$84,250
- D. \$64,000

ANSWER: A

## **Nhóm câu 5**

### **Câu 5.1**

The Evergreen Co own 35% of the ordinary shares of Deciduous Co. What is the correct accounting treatment of the revenues and costs of Deciduous Co for reporting period in the consolidated statement of profit or loss of the Evergreen group?

- A. 35% of the profit after tax of Deciduous Co should be added to Evergreen's consolidated profit before tax
- B. The revenues and cost of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- C. 35% of the revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- D. The revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen Co on a line by line basis, then 65% of the profit after tax is deducted so that only Evergreen Co's share remains in the consolidated accounts

ANSWER: A

### **Câu 5.2**

The Evergreen Co own 30% of the ordinary shares of Deciduous Co. What is the correct accounting treatment of the revenues and costs of Deciduous Co for reporting period in the consolidated statement of profit or loss of the Evergreen group?

- A. 35% of the profit after tax of Deciduous Co should be added to Evergreen's consolidated profit before tax
- B. The revenues and cost of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- C. 35% of the revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- D. The revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen Co on a line by line basis, then 65% of the profit after tax is deducted so that only Evergreen Co's share remains in the consolidated accounts

ANSWER: A

### **Câu 5.3**

The Evergreen Co own 40% of the ordinary shares of Deciduous Co. What is the correct accounting treatment of the revenues and costs of Deciduous Co for reporting period in the consolidated statement of profit or loss of the Evergreen group?

- A. 35% of the profit after tax of Deciduous Co should be added to Evergreen's consolidated profit before tax
- B. The revenues and cost of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- C. 35% of the revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- D. The revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen Co on a line by line basis, then 65% of the profit after tax is deducted so that only Evergreen Co's share remains in the consolidated accounts

ANSWER: A

#### Câu 5.4

The Evergreen Co own 41% of the ordinary shares of Deciduous Co. What is the correct accounting treatment of the revenues and costs of Deciduous Co for reporting period in the consolidated statement of profit or loss of the Evergreen group?

- A. 35% of the profit after tax of Deciduous Co should be added to Evergreen's consolidated profit before tax
- B. The revenues and cost of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- C. 35% of the revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen on a line by line basis
- D. The revenues and costs of Deciduous Co are added to the revenues and costs of Evergreen Co on a line by line basis, then 65% of the profit after tax is deducted so that only Evergreen Co's share remains in the consolidated accounts

ANSWER: A

#### Nhóm câu 6

##### Câu 6.1

Mercedes Co has created and owned 100% of Benz Co. At 31 March 20X9 extracts from their individual statements of financial position were as follows

	Mercedes Co	Benz Co
	\$	\$
Share capital	100,000	50,000
Retained earnings	450,000	120,000
	<u>550,000</u>	<u>170,000</u>

During the year ended 31 March 20X, Benz Co has sold goods to Mercedes Co for \$50,000. Mercedes Co still had these goods in inventory at the year end. Benz Co uses a 25% mark-up on all goods.

What were the consolidated retained earnings of Mercedes Group at 31 March 20X9?

- A. \$560,000
- B. \$580,000
- C. \$570,000
- D. \$557,500

ANSWER: A

##### Câu 6.2



Mercedes Co has created and owned 100% of Benz Co. At 31 March 20X9 extracts from their individual statements of financial position were as follows

	Mercedes Co	Benz Co
	\$	\$
Share capital	100,000	50,000
Retained earnings	<u>450,000</u>	<u>100,000</u>
	550,000	150,000

During the year ended 31 March 20X, Benz Co has sold goods to Mercedes Co for \$50,000. Mercedes Co still had 50% of these goods in inventory at the year end. Benz Co uses a 25% mark-up on all goods.

What were the consolidated retained earnings of Mercedes Group at 31 March 20X9?

- A. \$545,000
- B. \$565,000
- C. \$555,000
- D. \$542,500

ANSWER: A

### Câu 6.3

Mercedes Co has created and owned 100% of Benz Co. At 31 March 20X9 extracts from their individual statements of financial position were as follows

	Mercedes Co	Benz Co
	\$	\$
Share capital	100,000	50,000
Retained earnings	<u>450,000</u>	<u>100,000</u>
	550,000	150,000

During the year ended 31 March 20X, Benz Co has sold goods to Mercedes Co for \$50,000. Mercedes Co still had 60% of these goods in inventory at the year end. Benz Co uses a 25% mark-up on all goods.

What were the consolidated retained earnings of Mercedes Group at 31 March 20X9?

- A. \$544,000
- B. \$564,000
- C. \$554,000
- D. \$541,500

ANSWER: A

### Câu 6.4

Mercedes Co has created and owned 100% of Benz Co. At 31 March 20X9 extracts from their individual statements of financial position were as follows

	Mercedes Co	Benz Co
	\$	\$
Share capital	100,000	50,000
Retained earnings	<u>450,000</u>	<u>100,000</u>
	550,000	150,000

During the year ended 31 March 20X, Benz Co has sold goods to Mercedes Co for \$50,000. Mercedes Co still had these goods in inventory at the year end. Benz Co uses a 25% mark-up on all goods.

What were the consolidated retained earnings of Mercedes Group at 31 March 20X9?

- A. \$540,000
- B. \$560,000
- C. \$550,000
- D. \$537,500

ANSWER: A

### Nhóm câu 7

#### Câu 7.1

At 31 December 20X1 the capital structure of a company was as follows:

Ordinary share capital 100,000 shares of 50c each	\$50,000
Share premium account	\$180,000

During 20X2 the company made a bonus issue of one share for every two held, using the share premium account for the purpose, and later issued for cash another 60,000 shares at 80c per share.

What is the company's capital structure at 31 December 20X2?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	105,000	173,000
B.	130,000	173,000
C.	130,000	137,000
D.	105,000	137,000

ANSWER: A

#### Câu 7.2

At 30 June 20X2 a company's capital structure was as follows:

Ordinary share capital 500,000 shares of 25c each	\$125,000
Share premium account	\$100,000

In the year ended 30 June 20X3 the company made a rights issue of one share for every two held at \$1 per share and this was taken up in full. Later in the year the company made a bonus issue of one share for every five held, using the share premium account for the purpose.

What was the company's capital structure at 30 June 20X3?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	225,000	250,000
B.	225,000	325,000
C.	212,500	262,500
D.	450,000	25,000

ANSWER: A

#### Câu 7.3

At 30 June 20X8 the capital structure of a company was as follows:

Ordinary share capital 200,000 shares of 50c each	\$100,000
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Share premium account	\$180,000
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During 20X9 the company made a bonus issue of one share for every two held, using the share premium account for the purpose, and later issued for cash another 50,000 shares at 80c per share.

What is the company's capital structure at 31 December 20X2?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	175,000	145,000
B.	175,000	245,000
C.	245,000	175,000
D.	145,000	175,000

ANSWER: A

#### Câu 7.4

At 31 December 20X5 a company's capital structure was as follows:

Ordinary share capital 1,000,000 shares of 25c each	\$250,000
Share premium account	\$120,000

In the year ended 31 December 20X6 the company made a rights issue of one share for every two held at \$1 per share and this was taken up in full. Later in the year the company made a bonus issue of one share for every five held, using the share premium account for the purpose.

What was the company's capital structure at 31 December 20X6?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	450,000	420,000
B.	225,000	325,000
C.	225,000	250,000
D.	212,500	262,500

ANSWER: A

#### Nhóm câu 8

##### Câu 8.1

Which three of the following sets of items all appear on the same side of the trial balance?

- 1 Sales, interest received and accruals
  - 2 Receivables, drawings and discount received
  - 3 Non current assets, cost of sales and carriage outwards
  - 4 Capital, trade payables and other operating expenses
  - 5 Sundry expenses, prepayments and purchases
- A. 1, 3 and 5  
 B. 1, 4 and 5  
 C. 1, 2 and 3  
 D. 3, 4 and 5

ANSWER: A

##### Câu 8.2

Which three of the following sets of items all appear on the same side of the trial balance?

- 1 Sales, interest received and accruals
- 2 Receivables, drawings and discount received
- 3 Inventories, cost of sales and carriage outwards
- 4 Capital, trade payables and other operating expenses
- 5 Sundry expenses, prepayments and purchases

- A. 1, 3 and 5
- B. 1, 4 and 5
- C. 1, 2 and 3
- D. 3, 4 and 5

ANSWER: A

### Câu 8.3

Which three of the following sets of items all appear on the same side of the trial balance?

- 1 Sales, interest received and accruals
- 2 Receivables, drawings and discount received
- 3 Non current assets, cost of sales and carriage outwards
- 4 Capital, trade payables and other operating expenses
- 5 Rent expenses, prepayments and purchases

- A. 1, 3 and 5
- B. 1, 4 and 5
- C. 1, 2 and 3
- D. 3, 4 and 5

ANSWER: A

### Câu 8.4

Which three of the following sets of items all appear on the same side of the trial balance?

- 1 Sales, accumulated depreciation and accruals
- 2 Receivables, drawings and discount received
- 3 Non current assets, cost of sales and carriage outwards
- 4 Capital, trade payables and other operating expenses
- 5 Sundry expenses, prepayments and purchases

- A. 1, 3 and 5
- B. 1, 4 and 5
- C. 1, 2 and 3
- D. 3, 4 and 5

ANSWER: A

## Nhóm câu 9

### Câu 9.1

A company has the following extract from a statement of financial position.

	20X8	20X7
Share capital	3,000,000	2,000,000
Share premium	500,000	0
Loan notes	1,800,000	2,000,000

What is the cash flow from financing activities for the year?

- A. \$1,300,000 inflow

- B. \$1,500,000 inflow
- C. \$1,300,000 outflow
- D. \$1,500,000 outflow

ANSWER: A

**Câu 9.2**

A company has the following extract from a statement of financial position.

	20X8	20X7
Share capital	3,000,000	2,000,000
Share premium	500,000	0
Loan notes	1,800,000	3,000,000

What is the cash flow from financing activities for the year?

- A. \$300,000 inflow
- B. \$500,000 inflow
- C. \$300,000 outflow
- D. \$500,000 outflow

ANSWER: A

**Câu 9.3**

A company has the following extract from a statement of financial position.

	20X8	20X7
Share capital	3,000,000	2,000,000
Share premium	500,000	0
Loan notes	1,800,000	4,000,000

What is the cash flow from financing activities for the year?

- A. \$700,000 outflow
- B. \$300,000 inflow
- C. \$500,000 outflow
- D. \$1,500,000 outflow

ANSWER: A

**Câu 9.4**

A company has the following extract from a statement of financial position.

	20X8	20X7
Share capital	3,000,000	2,000,000
Share premium	700,000	0
Loan notes	1,800,000	2,000,000

What is the cash flow from financing activities for the year?

- A. \$1,500,000 inflow
- B. \$1,700,000 inflow
- C. \$1,500,000 outflow
- D. \$1,700,000 outflow

ANSWER: A

**Nhóm câu 10**

**Câu 10.1**

From the following information regarding the year to 31 August 20X6, what is the accounts payable payment period? You should calculate the ratio using purchases as the denominator.

	\$
Sales	40,000
Cost of sales	35,500
Opening inventory	6,000
Closing inventory	3,800

Trade accounts payable at 31 August 20X6 4,759

- A. 14 days
- B. 13 days
- C. 12 days
- D. 15 days

ANSWER: A

### Câu 10.2

From the following information regarding the year to 31 August 20X6, what is the accounts payable payment period? You should calculate the ratio using purchases as the denominator.

	\$
Sales	40,000
Cost of sales	35,500
Opening inventory	6,000
Closing inventory	3,800

Trade accounts payable at 31 August 20X6 6,590

- A. 20 days
- B. 19 days
- C. 18 days
- D. 17 days

ANSWER: A

### Câu 10.3

From the following information regarding the year to 31 August 20X6, what is the accounts payable payment period? You should calculate the ratio using purchases as the denominator.

	\$
Sales	40,000
Cost of sales	35,500
Opening inventory	6,000
Closing inventory	3,800

Trade accounts payable at 31 August 20X6 7,548

- A. 23 days
- B. 12 days
- C. 21 days
- D. 20 days

ANSWER: A

**Câu 10.4**

From the following information regarding the year to 31 August 20X6, what is the accounts payable payment period? You should calculate the ratio using purchases as the denominator.

	\$
Sales	40,000
Cost of sales	35,500
Opening inventory	5,000
Closing inventory	3,800

Trade accounts payable at 31 August 20X6 4,759

- A. 14 days
- B. 13 days
- C. 12 days
- D. 15 days

ANSWER: A

**PHẦN TỰ LUẬN (5 điểm)****CHỌN 1 TRONG 4 CÂU SAU****Câu 11.1 (5 điểm)**

The trial balance of Lexis company for the financial year ended 31 October 20X7 is provided as follows:

Account	Debit \$	Credit \$
Bank	4,500	
Trade receivables	20,000	
Retained earnings as at 1 November 20X6		40,000
Profit for the year ended 31 October 20X7		13,500
Land, at cost	109,900	
Share capital (\$0.5 ordinary shares)		120,000
Inventory, at cost	25,560	
Long-term investments	30,000	
Trade payables		20,000
Suspense account	3,540	
<b>Total</b>	<b>193,500</b>	<b>193,500</b>

The following information had not been recorded into ledger accounts.

(1) During October 20X7, Lexis issued 50,000 ordinary shares, all were paid in full. This has not been entered into the books. The market price of a share is \$2.35.

(2) The electricity expense incurred in October 20X7 is \$2,000. This electricity expense will be billed and paid in November 20X7.

(3) A reconciliation of receivables control account and individual receivables ledgers discovered a sales on credit transactions of \$3,540 are credited to the Sales account only.

**Required:** <All numbers which are not presented in questions needs explanations>

**Task 1:** What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)

(1)
(2)
(3)

**Task 2:** Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)

Statement of financial position for Lexis as at 31 October 20X7 20X3	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
<b>Current assets</b>	
<b>Total assets</b>	
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
<b>Liabilities</b>	
<b>Total equity and liabilities</b>	

**Đáp án Câu 11.1 (5 điểm):**

**Task 1:** What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)



(1)		
Dr Cash (50000 x 2.35)	117,500	
Cr Share capital (50000 x 1)		50,000
Cr Share premium		67,500
(2)		
Dr Electricity expense	2,000	
Cr Accruals		2,000
(3)		
Dr Trade receivables	3,540	
Cr Suspense account		3,540

**Task 2:** Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
Land	109,900
Long-term investment	30,000
<b>Current assets</b>	
Inventory	25,560
Trade receivables (20,000 + 3,540)	23,540
Bank (4,500 + 117,500)	122,000
<b>Total assets</b>	<b>311,000</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Share capital (120,000 + 50,000)	170,000
Shares premium (1)	67,500
Retained earnings (40,000 + 13,500 - 2,000)	51,500
<b>Liabilities</b>	
Trade payables	20,000
Accruals	2,000
<b>Total equity and liabilities</b>	<b>311,000</b>

**Câu 11.2 (5 điểm)**

The trial balance of Lexis company for the financial year ended 31 October 20X7 is provided as follows:

Account	Debit \$	Credit \$
Bank	4,500	
Trade receivables	23,540	

Retained earnings as at 1 November 20X6		40,000
Profit for the year ended 31 October 20X7		9,960
Land, at cost	109,900	
Share capital (\$0.5 ordinary shares)		120,000
Inventory, at cost	25,560	
Long-term investments	30,000	
Trade payables		20,000
Suspense account		3,540
<b>Total</b>	<b>193,500</b>	<b>193,500</b>

The following information had not been recorded into ledger accounts.

(1) During October 20X7, Lexis issued 50,000 ordinary shares, all were paid in full. This has not been entered into the books. The market price of a share is \$2.35.

(2) The rent paid on 1 October 20X7 is \$6,000 to cover three months to 31 December 20X7. The rent payment has been recognised but no adjusting entry has been recorded for the year ended 31 October 20X7.

(3) A reconciliation of payables control account and individual payables ledgers discovered a purchase on credit transactions of \$3,540 are credited to the Purchases account only.

**Required:**

**Task 1: What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)**

(1)
(2)
(3)

**Task 2: Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)**

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
<b>Current assets</b>	

<b>Total assets</b>	
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
<b>Liabilities</b>	
<b>Total equity and liabilities</b>	

**Đáp án Câu 11.2 (5 điểm):**

*Task 1: What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)*

(1)	
Dr Cash (50000 x 2.35)	117,500
Cr Share capital (50000 x 0.5)	25,000
Cr Share premium	92,500
(2)	
Dr Prepayment (\$6,000/3x2)	4,000
Cr Rent expense	4,000
(3)	
Dr Suspense account	\$3,540
Cr Payables	\$3,540

*Task 2: Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)*

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
Land	109,900
Long-term investment	30,000
<b>Current assets</b>	
Inventory	25,560
Trade receivables	23,540
Prepayment (2)	4,000
Cash (4,500 + 117,500)	122,000
<b>Total assets</b>	<b>315,000</b>

<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Share capital (120,000 + 25,000)	145,000
Shares premium (1)	92,500
Retained earnings (40,000 + 9,960 + 4,000)	53,960
<b>Liabilities</b>	
Trade payables (20,000 + 3,540)	23,540
<b>Total equity and liabilities</b>	<b>315,000</b>

**Câu 11.3 (5 điểm)**

The trial balance of Lexis company for the financial year ended 31 October 20X7 is provided as follows:

Account	Debit \$	Credit \$
Bank	4,500	
Trade receivables	20,000	
Retained earnings as at 1 November 20X6		40,000
Profit for the year ended 31 October 20X7		13,500
Land, at cost	109,900	
Share capital (\$0.5 ordinary shares)		120,000
Inventory, at cost	25,560	
Long-term investments	30,000	
Trade payables		20,000
Suspense account	3,540	
<b>Total</b>	<b>193,500</b>	<b>193,500</b>

The following information had not been recorded into ledger accounts.

- (1) During October 20X7, Lexis issued 50,000 ordinary shares, all were paid in full. This has not been entered into the books. The market price of a share is \$2.35.
- (2) The electricity expense incurred in October 20X7 is \$2,000. This electricity expense will be billed and paid in November 20X7.
- (3) A reconciliation of receivables control account and individual receivables ledgers discovered a sales on credit transactions of \$3,540 are credited to the Sales account only.

**Required:**

**Task 1: What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)**

(1)
(2)
(3)

**Task 2: Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)**

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
<b>Current assets</b>	
<b>Total assets</b>	
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
<b>Liabilities</b>	
<b>Total equity and liabilities</b>	

**Đáp án Câu 11.3 (5 điểm):**

*Task 1: What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)*

(1)	
Dr Cash (50000 x 2.35)	117,500
Cr Share capital (50000 x 0.5)	25,000
Cr Share premium	92,500
(2)	
Dr Electricity expense	2,000
Cr Accruals	2,000
(3)	
Dr Trade receivables	3,540
Cr Suspense account	3,540

*Task 2: Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)*

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	

Land	109,900
Long-term investment	30,000
<b>Current assets</b>	
Inventory	25,560
Trade receivables (20,000 + 3,540)	23,540
Bank (4,500 + 117,500)	122,000
<b>Total assets</b>	<b>311,000</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Share capital (120,000 + 25,000)	145,000
Shares premium (1)	92,500
Retained earnings (40,000 + 13,500 - 2,000)	51,500
<b>Liabilities</b>	
Trade payables	20,000
Accruals	2,000
<b>Total equity and liabilities</b>	<b>311,000</b>

#### Câu 11.4 (5 điểm)

The trial balance of Lexis company for the financial year ended 31 October 20X7 is provided as follows:

Account	Debit \$	Credit \$
Bank	4,500	
Trade receivables	23,540	
Retained earnings as at 1 November 20X6		40,000
Profit for the year ended 31 October 20X7		9,960
Land, at cost	109,900	
Share capital (\$1 ordinary shares)		120,000
Inventory, at cost	25,560	
Long-term investments	30,000	
Trade payables		20,000
Suspense account		3,540
<b>Total</b>	<b>193,500</b>	<b>193,500</b>

The following information had not been recorded into ledger accounts.

(1) During October 20X7, Lexis issued 50,000 ordinary shares, all were paid in full. This has not been entered into the books. The market price of a share is \$2.35.

(2) The rent paid on 1 October 20X7 is \$6,000 to cover three months to 31 December 20X7. The rent payment has been recognised but no adjusting entry has been recorded for the year ended 31 October 20X7.

(3) A reconciliation of payables control account and individual payables ledgers discovered a purchase on credit transactions of \$3,540 are credited to the Purchases account only.

**Required:**

**Task 1: What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)**

(1)
(2)
(3)

**Task 2: Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)**

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
<b>Current assets</b>	
<b>Total assets</b>	
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
<b>Liabilities</b>	
<b>Total equity and liabilities</b>	

**Đáp án Câu 11.4 (5 điểm):**

**Task 1: What are double entries to record the information (1), (2) and (3) into the ledger accounts (3,0 điểm)**

(1) Dr Cash (50000 x 2.35)                      117,500
--



Cr Share capital (50000 x 1)	50,000
Cr Share premium	67,500
(2)	
Dr Prepayment (\$6,000/3x2)	4,000
Cr Rent expense	4,000
(3)	
Dr Suspense account	\$3,540
Cr Payables	\$3,540

**Task 2:** Complete the statement of financial position for Lexis as at 31 October 20X7: (2,0 điểm)

<b>Statement of financial position for Lexis as at 31 October 20X7 20X3</b>	
	\$
<b>ASSETS</b>	
<b>Non-current assets</b>	
Land	109,900
Long-term investment	30,000
<b>Current assets</b>	
Inventory	25,560
Trade receivables	23,540
Prepayment (2)	4,000
Cash (4,500 + 117,500)	122,000
<b>Total assets</b>	<b>315,000</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Share capital (120,000 + 50,000)	170,000
Shares premium (1)	67,500
Retained earnings (40,000 + 9,960 + 4,000)	53,960
<b>Liabilities</b>	
Trade payables (20,000 + 3,540)	23,540
<b>Total equity and liabilities</b>	<b>315,000</b>

Ngày biên soạn: 20/11/2023

**Giảng viên biên soạn đề thi:**

**Hoàng Thụy Diệu Linh**

Ngày kiểm duyệt: 3/12/2023

**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](mailto: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.