

TRƯỜNG ĐẠI HỌC VĂN LANG
ĐƠN VỊ: KHOA KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN
THI KẾT THÚC HỌC PHẦN – LẦN 1
Học kỳ 2, năm học 2023-2024

I. Thông tin chung

Tên học phần:	F3- Kế toán tài chính 2 (ACCA) (E)		
Mã học phần:	72ACCT40403	Số tín chỉ:	3
Mã nhóm lớp học phần:	232_72ACCT40403_01		
Hình thức thi: Trắc nghiệm kết hợp Tự luận	Thời gian làm bài:	60	phút
<i>Thí sinh không được tham khảo tài liệu</i>	<input type="checkbox"/> Có	<input checked="" type="checkbox"/> Không	

1. 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
- Tổng số câu hỏi thi:
- Quy ước đặt tên file đề thi:

+ **Mã học phần**_Tên học phần_Mã nhóm học phần_TNTL_De 1

+ **Mã học phần**_Tên học phần_Mã nhóm học phần_TNTL_De 1_Mã đề (*Nếu sử dụng nhiều mã đề cho 1 lần thi*).

2. Giao nhận đề thi

Sau khi kiểm duyệt đề thi, đáp án/rubric. **Trưởng Khoa/Bộ môn** gửi đề thi, đáp án/rubric về Trung tâm Khảo thí qua email: khaothivanlang@gmail.com bao gồm file word và file pdf (*nén lại và đặt mật khẩu file nén*) và nhắn tin + họ tên người gửi qua số điện thoại **0918.01.03.09** (Phan Nhất Linh).

- 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 Quý Thầy Cô.

II. Các yêu cầu của đề thi nhằm đáp ứng CLO

(Phần này phải phối hợp với thông tin từ đề cương chi tiết của học phần)

Ký hiệu CLO	Nội dung CLO	Hình thức đánh giá	Trọng số CLO trong thành phần đánh giá (%)	Câu hỏi thi số	Điểm số tối đa	Lấy dữ liệu đo lường mức đạt PLO/PI
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CLO1	Apply international accounting standards (IAS), international financial reporting standards (IFRS) related to the preparation and presentation of financial statements.	Trắc nghiệm	25%	Câu 1 Câu 2 Câu 3 Câu 4 Câu 5	0,5 0,5 0,5 0,5 0,5	PLO3/PI3.1
CLO2	Prepare company financial statements and consolidated financial statements according to international accounting standards.	Tự luận	25%	Câu 11	2.5	PLO8/PI8.1
CLO3	Apply critical thinking to analyze and judge arising economic transactions competently.	Tự luận	25%	Câu 11	2.5	PLO6/PI6.1
CLO5	Demonstrate compliance with international accounting standards in dealing with situations raised in the course.	Trắc nghiệm	25%	Câu 6 Câu 7 Câu 8 Câu 9 Câu 10	0,5 0,5 0,5 0,5 0,5	PLO10/PI10.1

Chú thích các cột:

(1) Chỉ liệt kê các CLO được đánh giá bởi đề thi kết thúc học phần (tương ứng như đã mô tả trong đề cương chi tiết học phần). Lưu ý không đưa vào bảng này các CLO không dùng bài thi kết thúc học phần để đánh giá (có một số CLO được bố trí đánh giá bằng bài kiểm tra

giữa kỳ, đánh giá qua dự án, đồ án trong quá trình học hay các hình thức đánh giá quá trình khác chứ không bố trí đánh giá bằng bài thi kết thúc học phần). Trường hợp một số CLO vừa được bố trí đánh giá quá trình hay giữa kỳ vừa được bố trí đánh giá kết thúc học phần thì vẫn đưa vào cột (1)

(2) Nêu nội dung của CLO tương ứng.

(3) Hình thức kiểm tra đánh giá có thể là: trắc nghiệm, tự luận, dự án, đồ án, vấn đáp, thực hành trên máy tính, thực hành phòng thí nghiệm, báo cáo, thuyết trình, ..., phù hợp với nội dung của CLO và mô tả trong đề cương chi tiết học phần.

(4) Trọng số mức độ quan trọng của từng CLO trong đề thi kết thúc học phần do giảng viên ra đề thi quy định (mang tính tương đối) trên cơ sở mức độ quan trọng của từng CLO. Đây là cơ sở để phân phối tỷ lệ % số điểm tối đa cho các câu hỏi thi dùng để đánh giá các CLO tương ứng, bảo đảm CLO quan trọng hơn thì được đánh giá với điểm số tối đa lớn hơn. Cột (4) dùng để hỗ trợ cho cột (6).

(5) Liệt kê các câu hỏi thi số (câu hỏi số ... hoặc từ câu hỏi số... đến câu hỏi số...) dùng để kiểm tra người học đạt các CLO tương ứng.

(6) Ghi điểm số tối đa cho mỗi câu hỏi hoặc phần thi.

(7) Trong trường hợp đây là học phần cốt lõi - sử dụng kết quả đánh giá CLO của hàng tương ứng trong bảng để đo lường đánh giá mức độ người học đạt được PLO/PI - cần liệt kê ký hiệu PLO/PI có liên quan vào hàng tương ứng. Trong đề cương chi tiết học phần cũng cần mô tả rõ CLO tương ứng của học phần này sẽ được sử dụng làm dữ liệu để đo lường đánh giá các PLO/PI. Trường hợp học phần không có CLO nào phục vụ việc đo lường đánh giá mức đạt PLO/PI thì để trống cột này.

III. Nội dung câu hỏi thi

PHẦN TRẮC NGHIỆM (10 câu x 0,5 điểm)

Random 1 trong 2 câu sau:

Câu 1a@C1-CLO1

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 1b@C1-CLO1

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

Random 1 trong 2 câu sau:

Câu 2a@C2-CLO1

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 2b@C2-CLO1

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

Random 1 trong 2 câu sau:

Câu 3a@C3-CLO1

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 3b@C3-CLO1

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

Random 1 trong 2 câu sau:

Câu 4a@C3-CLO1

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 4b@C3-CLO1

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

Random 1 trong 2 câu sau:

Câu 5a @C4-CLO1

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 5b@C4-CLO1

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

Random 1 trong 2 câu sau:

Câu 6a@C6 –CLO5

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 6b@C6 –CLO5

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

Random 1 trong 2 câu sau:

Câu 7a@C7-CLO5

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 7b@C7-CLO5

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

Random 1 trong 2 câu sau:

Câu 8a@C8-CLO5

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 8b@C8-CLO5

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

Random 1 trong 2 câu sau:

Câu 9a @C9-CLO5

According to the illustrative financial structure in IAS 1 Presentation of financial statements, where should dividends paid during the year be presented?

- A. Statement of changes in equity
- B. Statement of profit or loss and other comprehensive income
- C. Statement of financial position
- D. None of these

ANSWER: A

Câu 9b @C9-CLO5

According to the illustrative financial structure in IAS 1 Presentation of financial statements, where should dividends paid during the year be presented?

- A. Statement of changes in equity
- B. Statement of profit or loss and other comprehensive income
- C. Statement of financial position
- D. Consolidated statement of profit or loss

ANSWER: A

Random 1 trong 2 câu sau:

Câu 10a @C10-CLO5

Which of the following statements is/are correct?

1. IAS 37 requires disclosure in the notes to the financial statements of the uncertainties affecting the outcome of a provision
2. IAS 10 requires disclosure of the nature and financial effect of a non-adjusting event after the reporting period in the notes to the financial statements

- A. Both 1 and 2
- B. 1 only
- C. 2 only
- D. Neither 1 or 2

ANSWER: A

Câu 10b @C10-CLO5

In preparing a company's statement of cash flows complying with IAS 7 *Statements of Cash Flows*, which, if any, of the following items could form part of the calculation of cash flow from financing activities?

1. Proceeds of sale of premises
2. Dividends received

3. Bonus issue of shares

A. None of them

B. 1 only

C. 2 only

D. 3 only

ANSWER: A

PHẦN TỰ LUẬN (5,0 điểm)**Bài TL1**

The information below has been extracted from the trial balance of Malia, a limited liability company, as at 30 September 20X3:

	Debit	Credit
	<i>\$'000</i>	<i>\$'000</i>
Inventory at 1 October 20X2	200	
Inventory at 30 September 20X3	150	
Administrative expenses	1,106	
Share premium		200
Retained earnings at 1 October 20X2		315
Sales revenue		5,780
Bank at 1 October 20X2		150
Bank at 30 September 20X3		3,429
Trade payables at 1 October 20X2		280
Trade payables at 30 September 20X3		340
Interest expense paid during the year	33	
Trade receivables at 1 October 20X2	600	
Trade receivables at 30 September 20X3	700	
Purchases	3,570	
7% Loan notes – 2 years to due date		470
Irrecoverable debts expense	150	
Share capital - \$1 Ordinary shares		1,800

Additional information had not been recorded during the year ended 30 September 20X3:

1. During the year the buildings were sold for \$1,800,000 on 31 July 20X3. Profit on disposal of buildings is \$722,500
2. The depreciation expense charged for the year ended 30 September 20X3 is \$266,500
3. During October 20X2, a rights issue of one for five shares was made to ordinary shareholders. This has not been entered into the books. The market price of a right is \$1.95, all the rights issue were paid in full.
4. Net profit before tax is \$1,327,000
5. Dividends paid during the year amounted to \$150,000

TASK 1: Prepare the statement of cash flows for the year ended 30 September 20X3 (5 điểm)

<i>Cash flows from operating activities</i>	\$'000
Net profit before taxation	

Adjustments for:	
Depreciation	
Profit on disposal of buildings	
Interest expense	
Operating profit before working capital charges	
Increase in trade receivables	
Decrease in inventories	
Increase in trade payables	
Cash generated from operations	
Interest paid	
Net cash form operating activities	
<i>Cash flows from investing activities</i>	
Proceeds from sale equipment	
Net cash from investing activities	
<i>Cash flow from financing activities</i>	
Proceeds from issuance of share capital	
Dividends paid	
Net cash from financing activities	
Change in cash and cash equivalents	
Cash and cash equivalents at beginning of period	
Cash and cash equivalents at end of priod	

ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Tự luận bài TL1a	5.0	Ghi chú
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TASK 1		5.0	
	Cash flows from operating activities	\$'000	
	Net profit before taxation	1,327	
	Adjustments for:		
	Depreciation	266.5	
	Profit on disposal of buildings	(722.5)	
	Interest expense	33	
	Operating profit before working capital charges	904	
	Increase in trade receivables	(100)	
	Decrease in inventories	50	
	Increase in trade payables	60	
	Cash generated from operations	894	
	Interest paid	(33)	
	Net cash from operating activities	927	
	Cash flows from investing activities		
	Proceeds from sale equipment	1,800	
	Net cash from investing activities	1,800	
	Cash flow from financing activities		
	Proceeds from issuance of share capital	702	
	Dividends paid	(150)	
	Net cash from financing activities	552	
	Change in cash and cash equivalents	3,279	
	Cash and cash equivalents at beginning of period	150	
	Cash and cash equivalents at end of priod	3,429	
	Điểm tổng	5.0	

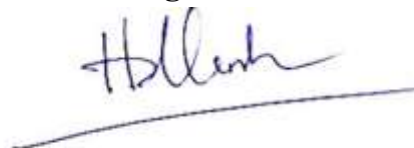
TP. Hồ Chí Minh, ngày 21 tháng 4 năm 2024

Người duyệt đề



Nguyễn Thị Thu Vân

Giảng viên ra đề



Hoàng Thụy Diệu Linh