

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

ĐỀ THI VÀ ĐÁP ÁN
THI KẾT THÚC HỌC PHẦN – LẦN 2
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 Nhật 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 Task 3	2.5	PLO8/PI8.1
CLO3	Apply critical thinking to analyze and judge arising economic transactions competently.	Tự luận	25%	Câu 11 Task 1 Task 2	2.5	PLO6/PI6.1
CLO5	Demonstrate compliance with international accounting	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

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
	standards in dealing with situations raised in the course.					

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

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 1b@C1-CLO1

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

Random 1 trong 2 câu sau:

Câu 2a@C2-CLO1

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 2b@C2-CLO1

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

Random 1 trong 2 câu sau:

Câu 3a@C3-CLO1

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 3b@C3-CLO1

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

Random 1 trong 2 câu sau:**Câu 4a@C3-CLO1**

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 4b@C3-CLO1

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

Random 1 trong 2 câu sau:

Câu 5a @C4-CLO1

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 5b @C4-CLO1

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

Random 1 trong 2 câu sau:

Câu 6a @C6 –CLO5

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	100,000
	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 6b@C6 –CLO5

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	100,000
	<u>550,000</u>	<u>150,000</u>

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

Random 1 trong 2 câu sau:

Câu 7a@C7-CLO5

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 7b@C7-CLO5

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

Ordinary share capital 200,000 shares of 50c each	\$100,000
Share premium account	\$180,000

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

Random 1 trong 2 câu sau:

Câu 8a@C8-CLO5

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 8b@C8-CLO5

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

Random 1 trong 2 câu sau:

Câu 9a @C9-CLO5

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 9b @C9-CLO5

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

Random 1 trong 2 câu sau:

Câu 10a@C10-CLO5

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 10b@C10-CLO5

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 (5,0 điểm)

Bài TL1

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: What is the amount of unrealised profit on the intragroup sale? (1.5 điểm)

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

Task 2: 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 (Salt's profit for the year)	
NCI's share	
Profit attributable to NCI	

Task 3: Complete the consolidated statement of profit or loss (2.5 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 PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Tự luận bài TL1		5.0	Ghi chú	
Task 1	Intra-group trading	\$'000	1.5	
	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 2		\$'000	1	
	Per question	2,690		
	NCI 's share (%)	20%		
	Profit attributable to NCI	538		
Task 3		\$'000	2.5	
	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		
Điểm tổng		5.0		

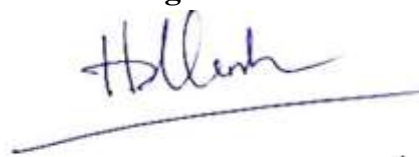
TP. Hồ Chí Minh, ngày 21 tháng 4 năm 2024

Người duyệt đề



Nguyễn Thị Thu Vân

Giảng viên ra đề



Hoàng Thụy Diệu Linh