

**Mẫu đề thi đáp ứng chuẩn đầu ra học phần (CLO) và phục vụ đo lường đánh giá mức đạt PLO/PI**

(Phần dành cho giảng viên khi thiết kế đề thi và các cán bộ quản lý đào tạo)

**I. Thông tin chung**

Học phần: **Kế toán Mỹ**

Số tín chỉ: **2**

Mã học phần: **71ACCT40232**

Mã nhóm lớp học phần: **232\_71ACCT40232\_01**

Thời gian làm bài: **60 phút**

Hình thức thi: Trắc nghiệm + Tự luận

SV được tham khảo tài liệu:

Có  chỉ được sử dụng tài liệu giấy

Không

Giảng viên nộp đề thi, đáp án

Lần 1

Lần 2

<b>I. 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</b>	<b>Nội dung CLO</b>	<b>Hình thức đánh giá</b>	<b>Trọng số CLO trong thành phần đánh giá (%)</b>	<b>Câu hỏi thi số</b>	<b>Điểm số tối đa</b>	<b>Lấy dữ liệu đo lường mức đạt PLO/PI</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>CLO 1</b>	<b>Phân tích</b> các khái niệm cơ bản trong kế toán Mỹ	Trắc nghiệm	25%	Câu 2,3,4,7,10	2,5	PI1.1
<b>CLO 2</b>	<b>Phân tích</b> các bước của chu trình kế toán trong kế toán Mỹ	Trắc nghiệm	25%	Câu 1,5,6,8,9	2,5	PI1.1
<b>CLO 3</b>	<b>Ghi số</b> một số khoản mục cơ bản trên BCTC trong kế toán Mỹ	Tự luận	25%	Câu tự luận	2,5	PI4.1
<b>CLO5</b>	<b>Thể hiện sự tuân thủ</b> quy định chuẩn mực kế toán Mỹ khi giải quyết các tình huống nêu ra trong học phần	Tự luận	25%	Câu tự luận	2,5	PI10.1

TRƯỜNG ĐẠI HỌC VĂN LANG  
KHOA KẾ TOÁN – KIỂM TOÁN

ĐỀ THI KẾT THÚC MÔN  
HỌC PHẦN KẾ TOÁN MỸ  
Học kỳ 2, Năm học 2023-2024

(Phần công bố cho sinh viên)

### I. Thông tin chung

Học phần: <b>Kế toán Mỹ</b>	Số tín chỉ: 2	
Mã học phần: <b>71ACCT40232</b>	Mã nhóm lớp học phần: <b>232_71ACCT40232_01</b>	
Thời gian làm bài: <b>60 phút</b>	Hình thức thi: Trắc nghiệm + Tự luận	
SV được tham khảo tài liệu:	Có <input checked="" type="checkbox"/> chỉ được sử dụng tài liệu giấy	Không <input type="checkbox"/>
Giảng viên nộp đề thi, đáp án	Lần 1 <input checked="" type="checkbox"/>	Lần 2 <input type="checkbox"/>

### II. Nội dung câu hỏi thi

**PHẦN TRẮC NGHIỆM (5.0 điểm)** bao gồm 10 câu, mỗi câu 0.5 điểm

**Câu 1: Random 1 trong 3 câu sau**

**Câu:** At the beginning of the year, Crock Company's assets equal \$150,000. During the year, liabilities increase by \$70,000, and equity decreases \$5,000. What are the ending amounts of assets?

- A. \$215,000
- B. \$225,000
- C. \$220,000
- D. \$155,000

**ANSWER: A**

**Câu:** At the beginning of the year, Crock Company's assets equal \$200,000. During the year, liabilities decrease by \$70,000, and equity increases \$150,000. What are the ending amounts of assets?

- A. \$280,000
- B. \$120,000

C. \$420,000

D. \$350,000

**ANSWER: A**

*Câu:* At the beginning of the year, Crock Company's assets equal \$180,000. During the year, liabilities decrease by \$50,000, and equity increases \$70,000. What are the ending amounts of assets?

A. \$200,000

B. \$160,000

C. \$300,000

D. \$250,000

**ANSWER: A**

*Câu 2: Random 1 trong 3 câu sau*

*Câu:* Which of the following transaction decreases both asset and equity of Cross Company?

A. The owner withdrew cash from Cross Company

B. Cross Company purchased supplies for cash

C. The customer paid a previous debt in cash to Cross Company

D. Cross Company purchased an equipment on credit

**ANSWER: A**

*Câu:* Which of the following transaction increases both asset and liability of Cross Company?

A. Cross Company purchased an equipment on credit

B. Cross Company purchased supplies for cash

C. The customer paid a previous debt in cash to Cross Company

D. The owner withdrew cash from Cross Company

**ANSWER: A**

*Câu:* Which of the following transaction increases both asset and equity of Cross Company?

A. The owner invested an equipment in Cross Company

B. Cross Company purchased supplies for cash

C. The customer paid a previous debt in cash to Cross Company

**D.** The owner withdrew cash from Cross Company

**ANSWER: A**

***Câu 3: Random 1 trong 3 câu sau***

***Câu:*** Andex Company spent \$24,000 to pay office rental costs for 2 years, beginning from June 1, year N to May 31, year N+2. Which of the following general journal entries would the company make to record on June 1, year N?

**A.** Debit Prepaid Rent Expense \$24,000; Credit Cash \$24,000

**B.** Debit Rental Expense \$24,000; Credit Cash \$24,000

**C.** Debit Account Payable \$24,000; Credit Cash \$24,000

**D.** Debit Cash \$24,000; Credit Unearned Rental Revenue \$24,000

**ANSWER: A**

***Câu:*** Brown Company received 24,000 USD from office rental for 2 years, beginning from June 1, year N to May 31, year N+2. Which of the following general journal entries would the company make to record on June 1, year N?

**A.** Debit Cash \$24,000; Credit Unearned Rental Revenue \$24,000

**B.** Debit Rental Expense \$24,000; Credit Cash \$24,000

**C.** Debit Cash \$24,000; Credit Account Receivable \$24,000

**D.** Debit Prepaid Rent Expense \$24,000; Credit Cash \$24,000

**ANSWER: A**

***Câu:*** Blue Company spent \$36,000 to pay office rental costs for 2 years, beginning from June 1, year N to May 31, year N+2. Which of the following general journal entries would the company make to record on June 1, year N?

**A.** Debit Prepaid Rent Expense \$36,000; Credit Cash \$36,000

**B.** Debit Rental Expense \$36,000; Credit Cash \$36,000

**C.** Debit Account Payable \$36,000; Credit Cash \$36,000

**D.** Debit Cash \$36,000; Credit Unearned Rental Revenue \$36,000

**ANSWER: A**

***Câu 4: Random 1 trong 3 câu sau***

***Câu:*** Purple Corp received \$2,000 in cash in advance for tax consulting work. As of December 31, half of the consulting work was done. Which of the following type of adjusting entries will be made on December 31?

- A. Deferral of Revenue
- B. Deferral of Expense
- C. Accrued Expense
- D. Accrued Revenue

**ANSWER: A**

*Câu:* As of December 31, \$2,000 in wages expense for employees have been incurred but not yet paid. Which of the following type of adjusting entries will be made on December 31?

- A. Accrued Expense
- B. Deferral of Expense
- C. Deferral of Revenue
- D. Accrued Revenue

**ANSWER: A**

*Câu:* As of December 31, Forth Company earned \$2,000 interest revenue from investing in stocks but not yet recorded. Interest is expected to be received on January 15 of next year. Which of the following type of adjusting entries will be made on December 31?

- A. Accrued Revenue
- B. Deferral of Expense
- C. Deferral of Revenue
- D. Accrued Expense

**ANSWER: A**

*Câu 5: Random 1 trong 3 câu sau*

*Câu:* Grey Corp purchased a truck for \$79,000 with a salvage value of \$15,000 on July 1, Year 1. It has an estimated useful life of 8 years. Using the straight-line method, how much depreciation expense should the company recognize on December 31, Year 1?

- A. \$4,000
- B. \$8,000
- C. \$4,938
- D. \$9,875

**ANSWER: A**

*Câu:* Grey Corp purchased a truck for \$79,000 with a salvage value of \$15,000 on

April 1, Year 1. It has an estimated useful life of 8 years. Using the straight-line method, how much depreciation expense should the company recognize on December 31, Year 1?

- A. \$6,000
- B. \$8,000
- C. \$7,406
- D. \$9,875

**ANSWER: A**

*Câu:* Grey Corp purchased a truck for \$79,000 with a salvage value of \$15,000 on January 1, Year 1. It has an estimated useful life of 8 years. Using the straight-line method, how much depreciation expense should the company recognize on December 31, Year 1?

- A. \$8,000
- B. \$6,000
- C. \$667
- D. \$9,875

**ANSWER: A**

*Câu 6: Random 1 trong 3 câu sau*

*Câu:* On December 1, Box Company's Cash Account balance was \$60,000. During the month, sales revenue was \$200,000 and half of which was collected. And the company also paid \$45,000 for expenses incurred. What is Cash Account balance on December 31?

- A. \$115,000
- B. \$215,000
- C. \$205,000
- D. \$305,000

**ANSWER: A**

*Câu:* On December 1, Box Company's Cash Account balance was \$80,000. During the month, sales revenue was \$200,000 and half of which was collected. And the company also paid \$55,000 for expenses incurred. What is Cash Account balance on December 31?

- A. \$125,000
- B. \$225,000
- C. \$235,000
- D. \$335,000

**ANSWER: A**

**Câu:** On December 1, Box Company's Cash Account balance was \$80,000. During the month, sales revenue was \$100,000 and half of which was collected. And the company also paid \$55,000 for expenses incurred. What is Cash Account balance on December 31?

- A. \$75,000
- B. \$85,000
- C. \$125,000
- D. \$235,000

**ANSWER: A**

**Câu 7: Random 1 trong 3 câu sau**

**Câu:** Shine Company sold a truck that originally cost \$350,000 for \$175,000 cash. The accumulated depreciation on the truck was \$140,000. The company should recognize a:

- A. \$35,000 loss
- B. \$35,000 gain
- C. \$0 gain or loss
- D. \$210,000 loss

**ANSWER: A**

**Câu:** Shine Company sold a truck that originally cost \$350,000 for \$185,000 cash. The accumulated depreciation on the truck was \$165,000. The company should recognize a:

- A. \$0 gain or loss
- B. \$185,000 gain
- C. \$165,000 loss
- D. \$165,000 gain

**ANSWER: A**

**Câu:** Shine Company sold a truck that originally cost \$350,000 for \$185,000 cash. The accumulated depreciation on the truck was \$200,000. The company should recognize a:

- A. \$35,000 gain
- B. \$35,000 loss
- C. \$0 gain or loss
- D. \$185,000 gain

**ANSWER: A**

**Câu 8: Random 1 trong 3 câu sau**

**Câu:** Ogranic Fruit Store purchased \$80,000 worth of merchandise. Then, the storer returned \$12,000 worth of merchandise and then paid the invoice within the 5% cash

discount period. The total cost of this merchandise is:

- A. \$64,600
- B. \$89,240
- C. \$68,000
- D. \$77,600

**ANSWER: A**

*Câu:* Ogranic Fruit Store purchased \$90,000 worth of merchandise. Then, the storer returned \$15,000 worth of merchandise and then paid the invoice within the 4% cash discount period. The total cost of this merchandise is:

- A. \$72,000
- B. \$75,000
- C. \$100,800
- D. \$86,400

**ANSWER: A**

*Câu:* Ogranic Fruit Store purchased \$90,000 worth of merchandise. Then, the storer returned \$15,000 worth of merchandise and then paid the invoice within the 5% cash discount period. The total cost of this merchandise is:

- A. \$71,250
- B. \$75,000
- C. \$99,750
- D. \$85,500

**ANSWER: A**

*Câu 9: Random 1 trong 3 câu sau*

*Câu:* EY Firm received \$10,000 for consulting services from a previous period. This transaction will be recorded in the journal:

- A. Dr. Cash \$10,000/Cr. Accounts Receivable \$10,000
- B. Dr. Cash \$10,000/Cr. Consulting Revenue \$10,000
- C. Dr. Accounts Payable \$10,000/Cr. Cash \$10,000
- D. Dr. Consulting Cost \$10,000/Cr. Cash \$10,000

**ANSWER: A**

*Câu:* EY Firm paid 10,000 USD for consulting service fees in the previous period. This transaction will be recorded in the journal:

- A. Dr. Accounts Payable \$10,000/Cr. Cash \$10,000

- B. Dr. Cash \$10,000/Cr. Consulting Revenue \$10,000
- C. Dr. Cash \$10,000/Cr. Accounts Receivable \$10,000
- D. Dr. Consulting Cost \$10,000/Cr. Cash \$10,000

**ANSWER: A**

*Câu:* EY Firm has just provided consulting services worth \$10,000 but has not yet collected. This transaction will be recorded in the journal:

- A. Dr. Accounts Receivable \$10,000/Cr. Consulting Revenue \$10,000
- B. Dr. Cash \$10,000/Cr. Consulting Revenue \$10,000
- C. Dr. Consulting Cost \$10,000/Cr. Cash \$10,000
- D. Dr. Consulting Cost \$10,000/Cr. Accounts Payable \$10,000

**ANSWER: A**

*Câu 10: Random 1 trong 3 câu sau*

*Câu:* Which of the following is *not* classified as temporary accounts?

- A. Unearned Consulting Revenue
- B. Auditing Service Revenue
- C. Insurance Expense
- D. Sales

**ANSWER: A**

*Câu:* Which of the following is *not* classified as temporary accounts?

- A. Prepaid Rent Expense
- B. Auditing Service Revenue
- C. Insurance Expense
- D. Consulting Revenue

**ANSWER: A**

*Câu:* Which of the following is *not* classified as temporary accounts?

- A. Accounts Receivable
- B. Auditing Service Revenue
- C. Insurance Expense
- D. Sales

**ANSWER: A**

### **PHẦN TỰ LUẬN (5.0 điểm)**

**Co.op Firm applies the perpetual inventory system and the gross method of accounting for sales. The following transactions during December:**

December 1. Sold merchandise to ABC Company for \$15,000 on credit, FOB shipping point, invoice dated December 1. The merchandise had cost \$7,500.

December 10. Co.op withdrew \$1,000 cash from the company for personal use

December 20. Received a full payment from ABC Company for previously purchased merchandises.

December 31. A physical count of supplies at December 31 shows \$1,200 of supplies available. The Supplies account had a debit balance of \$4,500 on December 1. No additional supplies were purchased during the month.

December 31. Salary expenses of \$2,500 have been incurred but are not paid.

***Request:***

(1) Prepare journal entries to record the following transactions (December 1, December 10, and December 20) (2,5 marks)

(2) Prepare general journal entries on December 31 to record the adjusted entries. (1,0 mark)

(3) Prepare the closing entries necessary on December 31 (1,5 marks)

**Đáp án:**

(1) Prepare journal entries to record the following transactions (December 1, December 10, and December 20)

**Dec 1.**

Accounts Receivable-ABC Company \$15,000

Sales \$15,000

Cost of goods sold \$7,500

Merchandise Inventory 7,500

**Dec 10.**

Co.op Withdrawals \$1,000

Cash \$1,000

**Dec 20.**

Cash 15,000

Accounts Receivable 15,000

(2) Prepare general journal entries on December 31 to record the adjusted entries  
Dec 31.

Supplies Expense	\$3,300		
		Supplies	\$3,300

Salary Expense	\$2,500		
		Salary payable	2,500

(3) Prepare the closing entries necessary on December 31 (1,5 marks)

Sales	15,000		
		Income Summary	15,000

Income Summary	13,300		
		Cost of goods sold	7,500

		Salaries expense	2,500
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		Supplies expense	3,300
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Income Summary	1,700		
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		Co.op Capital	1,700
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Co.op, Capital	1,000		
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		Co.op, Withdrawals	1,000
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*TP. Hồ Chí Minh, ngày 20 tháng 3 năm 2024*

**NGƯỜI DUYỆT ĐỀ**

**GIẢNG VIÊN RA ĐỀ**

**ThS. Phan Minh Nguyệt**

**ThS. Nguyễn Thị Kim Phụng**