

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)

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA KẾ TOÁN KIỂM TOÁN

ĐỀ THI CUỐI KỲ CHUẨN MỰC BCTC QUỐC TẾ

Học kỳ 2 - Năm học 2023 - 2024

I. Thông tin chung

Học phần: Chuẩn mực BCTC quốc tế Số tín chỉ: 2
Mã học phần: 71ACCT40242 Mã nhóm lớp học phần: 232_71ACCT40242_01,02
Thời gian làm bài: 60 **phút** Hình thức thi: Trắc nghiệm và tự luận
SV được tham khảo tài liệu: Có Không
Giảng viên nộp đề thi, đáp án Lần 1 Lần 2

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	Phân tích khung khái niệm về lập và trình bày thành phần báo cáo tài chính quốc tế.	Trắc nghiệm	25%	3,4	0,5 đ/câu	PI 1.1
CLO2	Vận dụng chuẩn mực để lập các báo cáo tài chính và giải quyết các tình huống tài chính – kế toán	Trắc nghiệm & Tự luận	25%	5,6,7,8 TL11,14,16	0,5 đ/câu	PI 2.1
CLO3	Vận dụng tư duy phân tích các chuẩn mực kế toán liên quan đến hàng tồn kho, tài sản cố định, doanh thu.	Trắc nghiệm & Tự luận	25%	8,9,10 TL12,13,15	0,5 đ/câu	PI 4.1
CLO5	Thể hiện tính tuân thủ văn bản pháp luật liên quan đến công việc kế toán.	Trắc nghiệm	25%	1,2	0,5 đ/câu	PI 9.1

(Phần công bố cho sinh viên)

I. Thông tin chung

Học phần: Chuẩn mực BCTC quốc tế	Số tín chỉ: 2
Mã học phần: 71ACCT40242	Mã nhóm lớp học phần: 232_71ACCT40242_01,02
Thời gian làm bài: 60 phút	Hình thức thi: Trắc nghiệm và tự luận
SV được tham khảo tài liệu:	Có <input checked="" type="checkbox"/> 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: 10 câu – 0.5 điểm /câu (5 điểm)

Câu 1: Fill in the blank related to following statements: “Company XYZ has not violated _____ if it changed its method of accounting for inventory after demonstrating the new method is preferable.”

- A. Consistency
- B. Comparability
- C. Verifiability
- D. Timeliness

ANSWER: A

Câu 2: Which of the following statements is **true** regarding the International Accounting Standards Board (IASB)?

- A. It is comprised of 14 full-time members.
- B. The IASB is a regulatory agency with enforcement powers for its International Financial Reporting Standards (IFRS).
- C. The IASB is a public organization, funded by taxpayer dollars from member countries.
- D. All of the choices are correct regarding the IASB.

ANSWER: A

Câu 3: Which of the following is **not** a requirement in the financial statements under IAS 1?

- A. Company board’s judgement on performance
- B. Name of the entity

- C. Whether accounts cover a single entity or a group
- D. The accounting period

ANSWER: A

Câu 4: The following information is taken from Kobbe Company's trial balance:

Receivables due from employees (due in 2 years)	\$ 60,000
Prepaid advertising	45,000
Trading securities (fair value)	57,000

Kobbe will report current assets of

- A. \$ 102,000
- B. \$ 162,000
- C. \$ 117,000
- D. \$ 105,000

ANSWER: A

Câu 5: The cost of inventories *included*:

- A. Fixed and variable production overhead.
- B. The cost of abnormal wastage of materials and labour
- C. The cost of storing finished goods
- D. Administrative overhead.

ANSWER: A

Câu 6: Given the historical cost of product Z is \$150, the selling price of product Z is \$190, costs to sell product Z are \$21, and the cost to complete product Z is \$30, what is the net realizable value that should be used in the lower-of-cost-or-net realizable value comparison?

- A. \$139
- B. \$150
- C. \$160
- D. \$169

ANSWER: A

Câu 7: A company acquired a truck and incurred the following expenses:

- Purchase price of \$300,000
- Transport and trial running cost of \$10,000
- Commission fee for buying truck of \$5,000

- Exported duty of \$12,000

What is the cost of machine in line with IAS 16?

- A. \$315,000
- B. \$300,000
- C. \$310,000
- D. \$312,000

ANSWER: A

Câu 9: Belluni acquired a pickup truck on 31 March 20X3 at a cost of \$60,000. The pickup truck has an estimated useful life of five years, and an estimated resale value at the end of that time of \$12,000. Belluni charges depreciation on the straight line basis, with a proportionate charge in the period of acquisition.

What will the depreciation charge for the pickup truck be in Belluni's accounting period to 31 December 20X3?

- A. \$7,200
- B. \$10,000
- C. \$8,000
- D. \$9,000

ANSWER: A

Câu 9: Which of the following is true regarding residual value?

- A. It is the amount the company will receive when it sells or removes the asset from service.
- B. It is the amount that is systematically allocated over an asset's useful life.
- C. It is the amount a company writes down or depreciates the asset during its useful life.
- D. It is the amount considered the historical cost of the asset, including possible future inflation effects.

ANSWER: A

Câu 10: A transaction price for multiple performance obligations should be allocated

- A. based on what the company could sell the goods for on a standalone basis.
- B. based on selling price from the company's competitors.
- C. based on forecasted cost of satisfying performance obligation.
- D. based on total transaction price less residual value.

ANSWER: A

PHẦN TỰ LUẬN (5 điểm)

Câu 11: (0.5 điểm)

K&K Co's trial balance reflected the following account balances at December 31, 2023:

Equipment	\$	40,000
Land		157,320
Inventory		102,000
Share Capital–Ordinary		60,000
Accumulated Depreciation - Equip.		10,000
Prepaid Advertising		5,000
Buildings		80,400
Supplies		1,860
Salaries and Wages Payable		900
Accumulated Depreciation- Buildings		15,000
Cash		40,000

Required:

In K&K Co's December 31, 2023 statement of financial position, the non-current assets total is $\$252,720$ (0.5 điểm)

ANSWER:

In K&K Co's December 31, 2023 statement of financial position, the non-current assets total is $\$252,720$ (0.5 điểm)

Câu 12: (0.5 điểm)

J&J Express Co. has determined its December 31, 2022 inventory on a FIFO basis at \$500,000. Information pertaining to that inventory follows:

Selling price	\$510,000
Cost to sell	20,000
Cost to complete	60,000

Required:

J&J records losses that result from applying the lower-of-cost-or-net realizable value rule. At December 31, 2022, the loss that J&J should recognize is **70,000** (0.5 điểm)

ANSWER:

At December 31, 2022, the loss that J&J should recognize is **\$ 70,000** (0.5 điểm)

Câu 13: (1 điểm)

Jolibee Company applied the straight-line method of depreciation to its non-current assets. Jolibee Company purchased a machinery on 1 June 20X3 and the useful life is estimated 5 years, residual value of \$50,000. The invoice showed:

Cost of machine	\$1,032,000
Cost of running trial machine	12,800
Insurance expense for ten years	7,400
Other costs to put this machine into use	25,200

Required:

1. The cost of the machine in Jolibee Company 's statement of financial position is **1,070,000** (0.5 điểm)
2. The depreciation expense for the machine in 20X3 is **119,000** (0.5 điểm)

ANSWER:

1. The cost of the machine in Jolibee Company 's statement of financial position is **\$1,070,000** (0.5 điểm)
2. The depreciation expense for the machine in 20X3 is **\$119,000** (0.5 điểm)

Câu 14: (1 điểm)

The general ledger trial balance of MG Company includes the following accounts at 31 December 2022:

(a) Sales revenue	\$ 2,490,000
(b) Interest income	126,000
(c) Gain on sale of plant	63,000
(d) Dividend revenue	10,000
(e) Cost of good sold	1,230,000
(f) Finance expenses	180,000
(g) Selling and distribution expenses	175,000
(h) Administrative expenses	285,000
(i) Income tax expense	195,000

Additional information

- A loss of \$40,000 was recognised on the revaluation of building.
- A gain of \$23,000 was recognised on the revaluation of land.
- MG Company uses the single statement format for the statement of profit or loss and other comprehensive income.
- MG Company classifies expenses by function.

Required:

1. **The profit or loss of MG Company for the year ended 31 December 2022 was \$ {1:SHORTANSWER:=624,000} (0.5 điểm)**
2. **Total comprehensive income of MG Company for the year ended 31 December 2022 was \$ {1:SHORTANSWER:=607,000} (0.5 điểm)**

ANSWER:

1. **The profit or loss of MG Company for the year ended 31 December 2022 was \$ 624,000 (0.5 điểm)**
2. **Total comprehensive income of MG Company for the year ended 31 December 2022 was \$607,000 (0.5 điểm)**

Câu 15: (1.5 điểm)

Inventory movements for air conditional during the last quarter were as follows:

Opening inventory at 1 July was 100 items valued at \$40 each

July	Purchases:	160 items at \$50 each
August	Sales:	150 items at \$100 each
September	Purchases:	200 items at \$56 each

Sales: 240 items at \$120 each

Required:

1. The cost of sales for the quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 19,280} (0.5 điểm)

2. The ending balance inventory for quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 3,920} (0.5 điểm)

3. The gross profit for quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 24,520} (0.5 điểm)

ANSWER:

1. The cost of sales for the quarter, using FIFO method, would be \$**19,280** (0.5 điểm)

2. The ending balance inventory for quarter, using FIFO method, would be \$**3,920** (0.5 điểm)

3. The gross profit for quarter, using FIFO method, would be \$ **24,520** (0.5 điểm)

Câu 16: (0.5 điểm)

Media Communications contracted to set up a call center for the City Light. Under the terms of the contract, Media Communications will design and set-up a call center with the following costs:

Design of call center	\$40,000
Computers, servers, telephone equipment	\$1,100,000
Software	\$340,000
Installation and testing of equipment	\$60,000
Selling commission	\$100,000
Annual service contract	\$200,000

In addition, Media Communications will maintain and service the equipment and software to ensure smooth operations of the call center for an annual fee of \$360,000. Ownership of equipment installed remains with the City Light.

Required:

The contract costs that should be capitalized is \$ {1:SHORTANSWER:= 1,640,000} (0.5 điểm)

ANSWER:

The contract costs that should be capitalized is \$**1,640,000** (0.5 điểm)

TP. Hồ Chí Minh, ngày 20 tháng 03 năm 2024

NGƯỜI DUYỆT ĐỀ

GIẢNG VIÊN RA ĐỀ



TS. Mai Bình Dương

ThS. Phan Minh Nguyệt