

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA KẾ TOÁN – KIỂM TOÁN

ĐỀ THI KẾT THÚC HỌC PHẦN
NGUYÊN LÝ KẾ TOÁN
Học kỳ 3, Năm học 2023-2024

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: **Nguyên lý kế toán**

Số tín chỉ: 3

Mã học phần: **72ACCT20023**

Mã nhóm lớp học phần: **233_72ACCT20023_01**

Thời gian làm bài: **75 phút**

Hình thức thi: Trắc nghiệm + Tự luận

SV được tham khảo tài liệu:

Có chỉ được sử dụng tài liệu

Không

Giảng viên nộp đề thi, đáp án

Lần 1

Lần 2

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	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)
CLO 1	Describe the nature, characteristics, and role of accounting, general accounting principles (GAAP).	Trắc nghiệm	25%	Câu 2,3,4,7,10	2,5	PI1.1
CLO 2	Applying accounting methods to explain the nature and content of each step in the accounting cycle and prepare financial statements with a simple level.	Trắc nghiệm	25%	Câu 1,5,6,8,9	2,5	PI1.1
CLO 3	Apply analytical thinking to implement accounting techniques in each step of the accounting cycle for simple economic transactions.	Tự luận	25%	Câu tự luận	2,5	PI4.1
CLO5	Having the spirit of learning, self-studying materials and adhering to professional ethics.	Tự luận	25%	Câu tự luận	2,5	PI10.1

(Phần công bố cho sinh viên)

I. Thông tin chung

Học phần: Nguyên lý kế toán	Số tín chỉ: 3
Mã học phần: 72ACCT20023	Mã nhóm lớp học phần: 233_72ACCT20023_01
Thời gian làm bài: 75 phút	Hình thức thi: Trắc nghiệm + Tự luận
SV được tham khảo tài liệu:	Có <input checked="" type="checkbox"/> chỉ được sử dụng tài liệu <input 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 (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, Jockey 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, Jockey 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, Jockey 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 Nissan Company?

- A. The owner withdrew cash from Nissan Company
- B. Nissan Company purchased supplies for cash
- C. The customer paid a previous debt in cash to Nissan Company
- D. Nissan Company purchased an equipment on credit

ANSWER: A

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

- A. Nissan Company purchased an equipment on credit
- B. Nissan Company purchased supplies for cash
- C. The customer paid a previous debt in cash to Nissan Company
- D. The owner withdrew cash from Nissan Company

ANSWER: A

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

- A. The owner invested an equipment in Nissan Company
- B. Nissan Company purchased supplies for cash
- C. The customer paid a previous debt in cash to Nissan Company
- D. The owner withdrew cash from Nissan Company

ANSWER: A

Câu 3: Random 1 trong 3 câu sau

Câu: Ariston 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: Ariston Company received \$24,000 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: Henesy Company 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, Ford 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 Company 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 Company 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 Company 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, Fox 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, Fox 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, Fox 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: The Nancy, Capital account has a credit balance of \$37,000 before closing entries are made. Total revenues for the period are \$75,200, total expenses are \$49,800, and withdrawals are \$9,000. What is the correct closing entry for the revenue accounts?

- A. Debit Revenue accounts \$75,200; credit Income Summary \$75,200.
- B. Debit Income Summary \$75,200; credit Revenue accounts \$75,200.
- C. Debit Revenue accounts \$25,400; credit Nancy, Capital \$25,400.
- D. Debit Revenue accounts \$75,200; credit Nancy, Capital \$75,200.

ANSWER: A

Câu: The Tommy, Capital account has a credit balance of \$37,000 before closing entries are made. Total revenues for the period are \$55,200, total expenses are \$43,780, and withdrawals are \$9,000. What is the correct closing entry for the expense accounts?

- A. Debit Income Summary \$43,780; credit Expense accounts \$43,780.
- B. Debit Expense accounts \$20,420; credit Tommy, Capital \$20,420.
- C. Credit Expense accounts \$43,780; debit Tommy, Capital \$43,780.
- D. Debit Expense accounts \$43,780; credit Income Summary \$43,780.

ANSWER: A

Câu: The Nancy, Capital account has a credit balance of \$37,000 before closing entries are made. Total revenues for the period are \$75,200, total expenses are \$49,800, and withdrawals are \$9,000. What is the correct closing entry for the Income Summary accounts?

- C. Debit Income Summary accounts \$25,400; credit Nancy, Capital \$25,400.
- D. Debit Nancy, Capital \$25,400; credit Income Summary accounts \$25,400.
- A. Debit Revenue accounts \$75,200; credit Income Summary \$75,200.
- B. Debit Income Summary \$75,200; credit Revenue accounts \$75,200.

ANSWER: A

Câu 8: Random 1 trong 3 câu sau

Câu: Organic 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 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.

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)

(a) 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.

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

(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.

Dr.Accounts Receivable-ABC Company	\$15,000		
		Cr.Sales	\$15,000
Dr.Cost of goods sold	\$7,500		
		Cr.Merchandise Inventory	\$7,500

Dec 10.

Dr.Co.op Withdrawals	\$1,000		
		Cr.Cash	\$1,000

Dec 20.

Dr. Cash	15,000		
		Cr.Accounts Receivable	15,000

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

Dec 31.

(a) Supplies Expense \$3,300

 Supplies \$3,300

(b) 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

 Supplies expense 3,300

Income Summary 1,700

 Co.op Capital 1,700

Co.op, Capital 1,000

 Co.op, Withdrawals 1,000

TP. Hồ Chí Minh, ngày 28 tháng 6 năm 2024

NGƯỜI DUYỆT ĐỀ

GIẢNG VIÊN RA ĐỀ



TS. Mai Bình Dương

ThS. Phan Minh Nguyệt