

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"/> được sử dụng tài liệu Không <input type="checkbox"/>
Giảng viên nộp đề thi, đáp án	Lần 1 <input type="checkbox"/> Lần 2 <input checked="" 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 2 câu sau

Câu: On April 1, Chark Company made purchases on account totaling \$12,500. Also in the month, Chark received \$5,000 from customers and paid \$10,500 on its accounts payable balance. If the balance in Accounts Payable at the beginning of April is \$20,000, what is the balance in Accounts Payable at the end of April?

- A. \$22,000
- B. \$27,000
- C. \$17,000
- D. \$23,000

ANSWER: A

Câu: On April 1, Chark Company made purchases on account totaling \$10,500. Also in the month, Chark received \$5,000 from customers and paid \$12,500 on its accounts payable balance. If the balance in Accounts Payable at the beginning of April is \$20,000, what is the balance in Accounts Payable at the end of April?

- A. \$18,000
- B. \$23,000
- C. \$22,000
- D. \$27,000

ANSWER: A

Câu 2: Random 1 trong 2 câu sau

Câu: Jenny Consulting Firm received \$10,000 as payment from a client for services

consulted last month, the effect on the accounting equation would be:

- A. One asset increases \$10,000 and other asset decrease \$10,000
- B. Assets increase \$10,000 and liabilities decrease \$10,000
- C. Assets increase \$10,000 and revenues increase \$10,000
- D. Assets decrease \$10,000 and liabilities decrease \$10,000

ANSWER: A

Câu: Jenny Consulting Firm paid \$10,000 to pay for inventory purchased last month, the effect on the accounting equation would be:

- A. Assets decrease \$10,000 and liabilities decrease \$10,000
- B. Assets increase \$10,000 and liabilities decrease \$10,000
- C. Assets decrease \$10,000 and expenses increase \$10,000
- D. Assets decrease \$10,000 and expenses decrease \$10,000

ANSWER: A

Câu 3: Random 1 trong 2 câu sau

Câu: Bobby Company purchases of supplies are made on account, the transaction would be recorded with the following entry:

- A. Debit Supplies, Credit Accounts Payable
- B. Debit Accounts Payable, Credit Merchandise Inventory
- C. Debit Supplies, Credit Cash
- D. Debit Cash, Credit Supplies

ANSWER: A

Câu: Bobby Company purchases of supplies on cash, the transaction would be recorded with the following entry:

- A. Debit Supplies, Credit Cash
- B. Debit Accounts Payable, Credit Merchandise Inventory
- C. Debit Supplies, Credit Accounts Payable
- D. Debit Cash, Credit Supplies

ANSWER: A

Câu 4: Random 1 trong 2 câu sau

Câu: On July 31 of the current year, the assets and liabilities of Landmark, Inc. are as follows: Cash \$20,000; Accounts Receivable \$15,200; Equipment \$18,000; Prepaid

Insurance Expense \$11,000; Accounts Payable \$10,300; Unearned Consulting Revenue \$8,000. What is the amount of equity as of July 31 of the current year?

- A. \$45,900
- B. \$39,900
- C. \$42,900
- D. \$35,200

ANSWER: A

Câu: On July 31 of the current year, the assets and liabilities of Bitexco, Inc. are as follows: Cash \$10,000; Accounts Receivable \$15,200; Equipment \$15,000; Prepaid Insurance Expense \$9,000; Accounts Payable \$12,000; Unearned Consulting Revenue \$8,000. What is the amount of equity as of July 31 of the current year?

- A. \$29,200
- B. \$27,200
- C. \$28,200
- D. \$39,200

ANSWER: A

Câu 5: Random 1 trong 2 câu sau

Câu: On November 1, Bosh Company paid the \$2,400 premium on a one-year insurance policy with benefits beginning on that date. What will be the insurance expense on the annual income statement for the first year ended December 31?

- A. \$400
- B. \$200
- C. \$2,400
- D. \$2,000

ANSWER: A

Câu: On October 1, Bosh Company paid the \$2,400 premium on a one-year insurance policy with benefits beginning on that date. What will be the insurance expense on the annual income statement for the first year ended December 31?

- A. \$600
- B. \$200
- C. \$2,400
- D. \$1,800

ANSWER: A

Câu 6: Random 1 trong 2 câu sau

Câu: Kenny Company collected \$6,000 on account for work performed in the previous month. Which of the following general journal entries will be recorded?

- A. Debit Cash \$6,000; Credit Accounts Receivable \$6,000
- B. Debit Accounts Receivable \$6,000; Credit Unearned Revenue \$6,000
- C. Debit Accounts Receivable \$6,000; Credit Revenue, \$6,000
- D. Debit Cash \$6,000; Credit Revenue \$6,000

ANSWER: A

Câu: Index Company collected \$10,000 on account for work performed in the previous month. Which of the following general journal entries will be recorded?

- A. Debit Cash \$10,000; Credit Accounts Receivable \$10,000
- B. Debit Accounts Receivable \$10,000; Credit Unearned Revenue \$10,000
- C. Debit Accounts Receivable \$10,000; Credit Revenue, \$10,000
- D. Debit Cash \$10,000; Credit Revenue \$10,000

ANSWER: A

Câu 7: Random 1 trong 2 câu sau

Câu: Spite Company has inventory of 20 units at a cost of \$50 each on May 1. On May 5, it purchased 10 units at \$60 each. 25 units are sold on May 15. Using the FIFO *perpetual* inventory method, what was the cost of goods sold recorded on May 15?

- A. \$1,300
- B. \$1,350
- C. \$1,250
- D. \$1,500

ANSWER: A

Câu: Spite Company has inventory of 20 units at a cost of \$60 each on May 1. On May 5, it purchased 10 units at \$50 each. 25 units are sold on May 15. Using the FIFO *perpetual* inventory method, what was the cost of goods sold recorded on May 15?

- A. \$1,450
- B. \$1,400
- C. \$1,250
- D. \$1,500

ANSWER: A

Câu 8: Random 1 trong 2 câu sau

Câu: Which of the following is *not* classified as plant assets?

- A. Trademark
- B. Equipment
- C. Building
- D. Truck

ANSWER: A

Câu: Which of the following is *not* classified as intangible assets?

- A. Building
- B. Trademark
- C. Brands
- D. Goodwill

ANSWER: A

Câu 9: Random 1 trong 2 câu sau

Câu: KMF Consulting Company received a \$500 utilities bill but it has not been paid. KMF's general journal entry to record this transaction will include a:

- A. Debit to Utilities Expense for \$500
- B. Credit to Cash for \$500
- C. Debit to Account Payable for \$500
- D. Credit to Utilities Expense for \$500

ANSWER: A

Câu: KMF Consulting Company received a \$500 utilities and paid it immediately. KMF's general journal entry to record this transaction will include a:

- A. Credit to Cash for \$500
- B. Credit to Account Payable for \$500
- C. Debit to Account Payable for \$500
- D. Credit to Utilities Expense for \$500

ANSWER: A

Câu 10: Random 1 trong 2 câu sau

Câu: On September 1, Steven Store's supplies account balance was \$5,000. The company purchased \$2,750 of supplies during the month, and a physical count of supplies on hand at

the end of September indicated \$4,250 unused. What is the amount of the adjusting entry for store supplies on September 30?

- A. \$3,500
- B. \$2,000
- C. \$6,500
- D. \$4,250

ANSWER: A

Câu: On December 1, Fax Store's supplies account balance was \$4,000. The company purchased \$3,750 of supplies during the month, and a physical count of supplies on hand at the end of September indicated \$2,250 unused. What is the amount of the adjusting entry for store supplies on December 31?

- A. \$5,500
- B. \$1,750
- C. \$2,500
- D. \$2,250

ANSWER: A

PHẦN TỰ LUẬN (5.0 điểm)

Affa Company applies the perpetual inventory system and the gross method of accounting for sales. The following transactions during December:

December 1. Purchased \$7,000 of merchandise from the Grait Store on credit.

December 10. Sold merchandise (purchased on December 1) to Osimi Company for \$12,000 on credit, FOB shipping point.

December 12. Purchased \$2,500 of office supplies on cash

December 15. Received a full payment from Osimi Company

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 \$4,100 of supplies available. The Supplies account had a debit balance of \$4,500 on December 1.

(b) December 31. The Prepaid Insurance account had a \$6,000 balance at the beginning

of December. An analysis of insurance policies shows that \$4,800 of unexpired insurance benefits remain at December 31.

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

Dáp án:

(1) Prepare journal entries to record the following transactions (December 1, December 10, December 12 and December 15)

Dec 1.

Merchandise Inventory	\$7,000		
	Accounts Payable, Grant Store		\$7,000

Dec 10.

Accounts Receivable-Osimi Co.	\$12,000		
	Sales		\$12,000
Cost of goods sold	\$7,000		
	Merchandise Inventory	7,000	

Dec 12.

Supplies	\$2,500		
	Cash		\$2,500

Dec 15.

Cash	12,000		
	Accounts Receivable-Osimi Co.	12,000	

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

Dec 31.

(a) Supplies Expense \$2,900 (=4,500+2,500-4,100)

	Supplies	\$2,900	
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(b) Insurance Expense \$1,200

	Prepaid Insurane	1,200	
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(3) Prepare the closing entries necessary on December 31 (1,5 marks)

Sales	\$12,000	
	Income Summary	12,000
Income Summary	\$11,100	
	Cost of goods sold	7,000
	Insurance expense	1,200
	Supplies expense	2,900
Income Summary	\$900	
	Affa's Capital	900

TP. Hồ Chí Minh, ngày 10 tháng 6 năm 2024

NGƯỜI DUYỆT ĐỀ

GIẢNG VIÊN RA ĐỀ



TS. Mai Bình Dương

ThS. Phan Minh Nguyệt