

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 type="checkbox"/> Lần 2 <input type="checkbox"/> Dự phòng <input checked="" type="checkbox"/>

II. Nội dung câu hỏi thi

Phần I: Trắc nghiệm (0,5 điểm/câu)

Câu 1: Giant Company collected as payment for the amount owed by a customer from services provided the prior month. How does this transaction affect the accounting equation for Giant?

- A. No net change in the accounting equation
- B. Assets would decrease and liabilities would decrease
- C. Assets would increase and equity would increase
- D. Assets would increase and liabilities would increase

ANSWER: A

Câu 2: FastFoward Company purchased equipment for \$15,000 by paying \$10,000 cash and putting \$5,000 on credit. Which of the following general journal entries will be made to record this transaction?

- A. Debit Equipment \$15,000; Credit Cash \$10,000; Credit Account Payable \$5,000
- B. Debit Accounts Receivable \$5,000; Debit Cash \$10,000; Credit Equipment \$15,000
- C. Debit Equipment \$5,000; Debit Cash \$10,000; Credit Accounts Payable \$15,000
- D. Debit Equipment \$15,000; Credit Account Receivable \$5,000; Credit Cash \$10,000

ANSWER: A

Câu 3: At the beginning of the year, Jupe Company's liabilities equal \$150,000. During the year, assets increase by \$50,000, and at year-end assets equal \$300,000. Equity decreases \$15,000 during the year. What is the equity for Jupe at the beginning?

- A. \$115,000
- B. \$100,000

C. \$85,000

D. \$150,000

ANSWER: A

Câu 4: On January 1, Junger started the bookstore by investing \$25,000 cash and equipment valued at \$45,000. During the month, Junger purchased \$1,500 of office supplies for cash and collected \$5,000 from sales. What was the balance of the Cash account at the ending of January?

A. \$28,500

B. \$31,500

C. \$21,500

D. \$23,500

ANSWER: A

Câu 5: Tommy Company purchased a truck for \$ 24,000 with no salvage value on June 1, Year 1. It has an estimated useful life of 10 years. Using the straight-line method, how much depreciation expense should the company recognize on December 31, Year 1?

A. \$1,400

B. \$200

C. \$2,400

D. \$24,000

ANSWER: A

Câu 6: Which of the following account is not included in the revenue section of the Income Statement?

A. Prepaid Expense

B. Fees Earned

C. Utilites expense

D. Consulting Revenue

ANSWER: A

Câu 7: Crock Store spent \$6,000 for rent expense in the year N. The closing entry of this expense at the end of N is recorded as:

- A. Debit Income Summary \$6,000; Credit Rent Expense \$6,000
- B. Debit Rent Expense \$6,000; Credit Cash \$6,000
- C. Debit Rent Expense \$6,000; Credit Crock, Capital \$6,000
- D. Debit Rent Expense \$6,000; Credit Income Summary \$6,000

ANSWER: A

Câu 8: Threory company's balance sheet shows: Cash \$30,000; Accounts Receivable \$10,000; Supplies \$5,000, Merchandises \$90,000; Equipment \$40,000; Prepaid Expense \$12,000 and Accounts Payable \$70,000. What is the amount of Equity?

- A. \$117,000
- B. \$105,000
- C. \$93,000
- D. \$187,000

ANSWER: A

Câu 9: On February 1, Chark Taylor Company paid the \$4,800 premium on a two-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. \$2,200
- B. \$2,400
- C. \$4,800
- D. \$4,400

ANSWER: A

Câu 10: Which of the following account is not included in the asset section of the Balance Sheet?

- A. Wages Expense
- B. Supplies
- C. Notes Receivable
- D. Prepaid Expenses

ANSWER: A

PHẦN TƯ LUẬN (5.0 điểm)

The transactions below for FPT Company:

May 1. FPT received \$3,600 cash from Alice in advance for sustainability consulting work

May 5. FPT purchased \$5,000 of merchandise from Foxy Company on credit.

May 10. FPT paid for merchandise purchased on May 5

May 20. FPT sold merchandise and immediately collected \$16,000, the merchandise has cost \$9,000.

May 31. Two-third of the sustainability consulting work for Alice had been performed

May 31. Prepaid Insurance account had a \$3,200 balance at the beginning of the month. An analysis of insurance policies shows that \$1,800 of unexpired insurance benefits remain.

Request:

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

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

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

Đáp án:

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

May 1.

Cash	\$3,600		
		Unearned Consulting Revenue, Alice	\$3,600

May 5.

Merchandises Inventory	\$5,000		
		Accounts Payable	\$5,000

May 10.

Accounts Payable	\$5,000		
		Cash	\$5,000

May 20.

Cash	\$16,000	
Sales		\$16,000
Cost of goods sold	\$9,000	
Merchandise Inventory		9,000

May 31.

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

Dec 15.

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

(2) The adjusted entries

Dec 31.

Unearned Consulting Revenue	\$2,400	
Consulting Revenue		\$2,400
Insurance Expense	\$1,400	
Prepaid Insurane		1,400

(3) Prepare the closing entries

Sales	\$16,000	
Consulting Revenue	\$2,400	
Income Summary		18,400
Income Summary	\$10,400	
Cost of goods sold		9,000
Insurance expense		1,400
Income Summary	\$8,000	
FPT's Capital		8,000

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

