

### I. Thông tin chung

|                                   |  |
|-----------------------------------|--|
| Học phần: Chuẩn mực BCTC quốc tế  | Số tín chỉ: 3  |
| Mã học phần: 72ACCT40463          | Mã nhóm lớp học phần: 233_72ACCT40463_01                                 |
| Thời gian làm bài: <b>75 phút</b> | 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. 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        | Analysis of the conceptual framework for the preparation and presentation of components of international financial statements. | Trắc nghiệm           | 25%  | 3,4                   | 0,5 đ/câu      | PI 1.1                              |
| CLO2        | Apply standards to prepare financial statements and solve financial-accounting situations                                      | Trắc nghiệm & Tự luận | 25%  | 5,6,7,8<br>TL11,14,15 | 0,5 đ/câu      | PI 2.1                              |
| CLO3        | Apply analytical thinking to accounting standards related to inventory, fixed assets, and revenue.                             | Trắc nghiệm & Tự luận | 25%  | 8,9,10<br>TL12,13,16  | 0,5 đ/câu      | PI 4.1                              |
| CLO5        | Demonstrate compliance with legal documents related to accounting work.  | 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: 3  |
| Mã học phần: 72ACCT40463          | Mã nhóm lớp học phần: 233_72ACCT40463_01                                 |
| Thời gian làm bài: <b>75 phút</b> | 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:*

Which of the following is a component of the revenue recognition principle? Recognition occurs when

- A. transfers ownership of goods and services and the customer accepts payment.
- B. cash is received and the amount is material.
- C. production is complete and there is an active market for the product.
- D. cash is realized or realizable and production is complete.

**ANSWER: A**

*Câu 2:*

Fill in the blank related to following statements: “\_\_\_\_\_ is the quality of information that permits users to identify similarities in and differences between two sets of economic phenomena.”

- A. Comparability
- B. Confirmatory value
- C. Understandability
- D. Neutrality

**ANSWER: A**

*Câu 3:*

The \_\_\_\_\_ method is generally used in practice and would include \_\_\_\_\_ as an expense.

- A. function-of-expense; administrative expenses
- B. function-of-expense; depreciation expense
- C. nature-of-expense; selling expenses
- D. nature-of-expense; cost of goods sold

**ANSWER: A**

**Câu 4:**

Using IFRS, which of the following items is matched correctly with its basis of valuation for purposes of reporting on the statement of financial position?

| <u>Item</u>         | <u>Basis of Valuation</u>                |
|---------------------|--|
| I. Prepaid expenses | A. Cost                                  |
| II. Inventory       | B. Estimated amount collectible          |
| III. Receivables    | C. Lower-of-cost-or net realizable value |

A. II and C  
 B. I and C  
 C. I and B  
 D. III and A

**ANSWER: A**

**Câu 5:**

Valuation of inventories requires the determination of all of the following **except**

- A. the storage costs waiting for customers to pick up.
- B. the cost flow assumption to be adopted.
- C. the costs to be included in inventory.
- D. the physical goods to be included in inventory.

**ANSWER: A**

**Câu 6:**

Nippons Co. has the following data related to an item of inventory:

|                     |                    |
|---------------------|--------------------|
| Inventory, March 1  | 100 units @ \$4.20 |
| Purchase, March 7   | 350 units @ \$4.40 |
| Purchase, March 16  | 70 units @ \$4.50  |
| Inventory, March 31 | 130 units          |

The value assigned to cost of goods sold if Nippons uses FIFO is

- A. \$1,696
- B. \$1,723
- C. \$552
- D. \$579

**ANSWER: A**

**Câu 7:**

A company acquired a product line and incurred the following expenses:

- Purchase price of \$200,000
- Transport and installation cost of \$10,000
- Cost of employees' training to use the product line of \$18,000
- Imported taxes of \$12,000

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

- A. \$222,000
- B. \$200,000
- C. \$218,000
- D. \$210,000

**ANSWER: A**

**Câu 8:**

Shanghai Company purchased a truck for \$250,000 on April 1, 2021. The estimated residual value is \$25,000, and the estimated useful life is 5 years. The straight-line method is used for depreciation. What is the balance in accumulated depreciation on May 1, 2024 when the truck is sold?

- A. \$138,750
- B. \$123,750
- C. \$105,000
- D. \$90,000

**ANSWER: A**

**Câu 9:**

Fill in blank: “..... can be distinguished from other liabilities such as trade payables and accruals because there is uncertainty about the timing or amount of the future expenditure required in settlement”

- A. Provisions
- B. Account payables
- C. Bonds payable

D. Pension benefit obligations

**ANSWER: A**

**Câu 10:**

Description “A company satisfies its performance obligation when the customer obtains control of the good or service” is performed in step:

- A. Step 5 - Recognize revenue when each performance obligation is satisfied
- B. Step 3 – Determine the transaction price.
- C. Step 2 – Identify the separate performance obligations in the contract
- D. Step 4 - Allocate the transaction price to the separate performance obligation

**ANSWER: A**

**PHẦN TỰ LUẬN (5 điểm)**

**Câu 11: (0.5 điểm)**

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

|                                   |          |
|-----------------------------------|----------|
| Cash                              | \$40,000 |
| Land                              | 157,320  |
| Inventory of finished goods       | 102,000  |
| Equipment                         | 40,000   |
| Accumulated Depreciation - Equip. | 15,000   |
| Buildings                         | 80,400   |
| Accumulated Depr. - Buildings     | 26,800   |
| Supplies                          | 1,860    |
| Prepaid Insurance                 | 5,000    |
| Salaries and Wages Payable        | 900      |
| Share Capital–Ordinary            | 60,000   |

**Required:**

In Havico Co's December 31, 2023 statement of financial position, the non-current assets total is  $\{1:SHORTANSWER:=235,920\}$  (0.5 điểm)

**ANSWER:**

In Havico 's December 31, 2023 statement of financial position, the non-current assets total is **\$235,920** (0.5 điểm)

**Câu 12: (0.5 điểm)**

VUS distribution Co. has determined its December 31, 2023 inventory on a FIFO

basis at \$400,000. Information pertaining to that inventory follows:

|                  |           |
|------------------|-----------|
| Selling price    | \$410,000 |
| Cost to sell     | 10,000    |
| Cost to complete | 70,000    |

**Required:**

VUS records losses that result from applying the lower-of-cost-or-net realizable value rule.

At December 31, 2023, the loss that VUS should recognize is **70,000** (0.5 điểm)

**ANSWER:**

At December 31, 2023, the loss that VUS should recognize is **\$ 70,000** (0.5 điểm)

**Câu 13: (1 điểm)**

Tisus Company applied the straight-line method of depreciation to its non-current assets. Tisus Company purchased a machinery on 1 June 2023 and the useful life is estimated 5 years, residual value of \$50,000. The invoice showed:

|  |             |
|--|-------------|
| Cost of machine                            | \$1,032,000 |
| Cost of installation machine               | 25,200      |
| Insurance expense for ten years            | 24,800      |
| Other costs to put this machinery into use | 12,800      |

**Required:**

1. The cost of the machinery in Tisus Company 's statement of financial position is **1,070,000** (0.5 điểm)
2. The depreciation expense for the machinery in 2023 is **119,000** (0.5 điểm)

**ANSWER:**

1. The cost of the machine in Tisus 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 JP Company includes the following accounts at 31 December 2023:

|  |              |
|--|--------------|
| (a) Sales revenue                        | \$ 2,490,000 |
| (b) Interest income                      | 126,000      |
| (c) Gain on sale of equipment            | 63,000       |
| (d) Valuation gain on trading securities | 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 gain of \$23,000 was recognised on the revaluation of land.
- A loss of \$40,000 was recognised on the revaluation of building.
- JP Company uses the single statement format for the statement of profit or loss and other comprehensive income.
- JP Company classifies expenses by function.

**Required:**

1. **The profit or loss of JP Company for the year ended 31 December 2023 was \$ {1:SHORTANSWER:=624,000} (0.5 điểm)**
2. **Total comprehensive income of JP Company for the year ended 31 December 2023 was \$ {1:SHORTANSWER:=607,000} (0.5 điểm)**

**ANSWER:**

1. **The profit or loss of JP Company for the year ended 31 December 2023 was \$ 624,000 (0.5 điểm)**
2. **Total comprehensive income of JP Company for the year ended 31 December 2023 was \$607,000 (0.5 điểm)**

**Câu 15: (1.5 điểm)**

Inventory movements for Candy product during the last quarter were as follows:

Opening inventory at 1 October was 120 units valued at \$5 each

|          |            |                        |
|----------|------------|------------------------|
| October  | Purchases: | 200 units at \$6 each  |
| November | Sales:     | 200 units at \$10 each |
| December | Purchases: | 400 units at \$7 each  |
|          | Sales:     | 300 units at \$10 each |

**Required:**

1. The cost of sales for the quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 3,060} (0.5 điểm)

2. The ending balance inventory for quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 1,540} (0.5 điểm)

3. The gross profit for quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 1,940} (0.5 điểm)

**ANSWER:**

1. The cost of sales for the quarter, using FIFO method, would be **\$38,560** (0.5 điểm)

2. The ending balance inventory for quarter, using FIFO method, would be **\$7,840** (0.5 điểm)

3. The gross profit for quarter, using FIFO method, would be **\$ 49,040** (0.5 điểm)

**Câu 16: (0.5 điểm)**

Coteccons Construction enters into a contract with a customer to build a warehouse for \$575,000 on March 31, 2023 with a performance bonus of \$25,000 if the building is completed by July 31, 2023. The bonus is reduced by \$5,000 each week that completion is delayed. Coteccons commonly includes these completion bonuses in its contracts and, based on prior experience, estimates the following completion outcomes:

| Completed by    | Probability |
|-----------------|-------------|
| July 31, 2023   | 65%         |
| August 7, 2023  | 25%         |
| August 14, 2023 | 5%          |
| August 21, 2023 | 5%          |

**Required:**

The transaction price for this transaction is \$ {1:SHORTANSWER:= 597,500} (0.5 điểm)


**ANSWER:**

The transaction price for this transaction is **\$597,500** (0.5 điểm)

*TP. Hồ Chí Minh, ngày 28 tháng 06 năm 2024*

**NGƯỜI DUYỆT ĐỀ**

**GIẢNG VIÊN RA ĐỀ**



**TS. Mai Bình Dương**

**ThS. Phan Minh Nguyệt**