

### 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 type="checkbox"/> Lần 2 <input checked="" 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)
<b>CLO1</b>	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
<b>CLO2</b>	Apply standards to prepare financial statements and solve financial-accounting situations	Trắc nghiệm & Tự luận	25%	5,6,7,8 TL11,14,15	0,5 đ/câu	PI 2.1
<b>CLO3</b>	Apply analytical thinking to accounting standards related to inventory, fixed assets, and revenue.	Trắc nghiệm & Tự luận	25%	8,9,10 TL12,13,16	0,5 đ/câu	PI 4.1
<b>CLO5</b>	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

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## 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 are underlying assumptions of financial statements?

- A. Accrual basis and going concern.
- B. Relevance and reliability.
- C. Financial capital maintenance and physical capital maintenance.
- D. Prudence and conservatism.

**ANSWER: A**

**Câu 3:** State whether "Loss on revaluation of available-for-sale investments" is reported in:

- A. Statement of Profit and Loss and Other Comprehensive Income
- B. Statement of Financial Position
- C. Notes to the Financial statements
- D. Statement of changes in Equity

**ANSWER: A**

**Câu 4:** : ABC International has a green widget in inventory with a cost of \$50. The market value of the widget is \$130. The cost to prepare the widget for sale is \$20, so the net realizable value is:

- A. \$60
- B. \$80
- C. \$110
- D. \$30

**ANSWER: A**

**Câu 5:** According to IAS2, which cost is not added to inventory cost:

- A. Selling costs
- B. Conversion cost
- C. Purchase costs
- D. Other costs incurred in bringing the inventories to their present location and condition

**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:** Depreciation methods are:

- A. Straight line method, Units of production depreciation method, Diminishing balance method and Sum-of-years digits method.
- B. Straight line method, Cost Model (CM), Units of production depreciation method
- C. Units of production depreciation method, Diminishing balance method and Revaluation Model (RM)

D. Units of production depreciation method, Diminishing balance method, Cost Model (CM), Revaluation Model (RM) and Net realizable value (NRV)

**ANSWER: A**

**Câu 8:** On January 1, 20x0, Zara Corp. acquired a machine at a costs of **\$20.000**; it had an estimated life of **5 years** and then be sold for scrap for \$2.000. The depreciation to be charged in the financial statements ended at 31/12/20x1, using the Sum-of-years digits method is:

- A. \$4.800
- B. \$2.400
- C. \$4.000
- D. \$2.600
- D. \$9,000

**ANSWER: A**

**Câu 9:** Fill in blank: “*A liability is a ..... of the entity arising from past events, the settlement of which is expected to result in ..... from the entity of resources embodying economic benefits*”

- A. Present obligation; an outflow
- B. Present obligation; an inflow
- C. Future obligation; an inflow
- D. Future obligation; an outflow

**ANSWER: A**

**Câu 10:** According to Accounting requirements for revenue - The five-step model framework, **Determine the transaction price** is belong to:

- A. Step 3
- B. Step 2
- C. Step 5
- D. Step 4

**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 current assets total is  $\$148,860$  (0.5 điểm)

**ANSWER:**

In K&K Co's December 31, 2023 statement of financial position, the current assets total is  $\$148,860$  (0.5 điểm)

**Câu 12: (0.5 điểm)**

J&J Express Co. has determined its December 31, 2022 inventory on a FIFO basis at \$250,000. Information pertaining to that inventory follows:

Selling price	\$255,000
Cost to sell	10,000
Cost to complete	30,000

**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  $\$35,000$  (0.5 điểm)

**ANSWER:**

At December 31, 2022, the loss that J&J should recognize is  $\$35,000$  (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 September 20X3 and the useful life is estimated 5 years, residual value of \$12,500. The invoice showed:

Cost of machine	\$258,000
Cost of running trial machine	3,200
Insurance expense for ten years	1,850
Other costs to put this machine into use	6,300

**Required:**

1. The cost of the machine in Jolibee Company 's statement of financial position is **267,500** (0.5 điểm)
2. The depreciation expense for the machine in 20X3 is **17,000** (0.5 điểm)

**ANSWER:**

1. The cost of the machine in Jolibee Company 's statement of financial position is **267,500** (0.5 điểm)
2. The depreciation expense for the machine in 20X3 is **17,000** (0.5 điểm)

**Câu 14: (1 điểm)**

The general ledger trial balance of VIS 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.
- VIS Company uses the single statement format for the statement of profit or loss and other comprehensive income.
- VIS Company classifies expenses by function.

**Required:**

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

**ANSWER:**

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

STV Communications contracted to set up a call center for the City Light. Under the terms of the contract, STV 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, STV 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 28 tháng 06 năm 2024

**NGƯỜI DUYỆT ĐỀ**

**GIẢNG VIÊN RA ĐỀ**



**TS. Mai Bình Dương**

**ThS. Phan Minh Nguyệt**