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| TRƯỜNG ĐẠI HỌC VĂN LANG | **ĐỀ THI, ĐÁP ÁN KẾT THÚC HỌC PHẦN** |
| KHOAKẾ TOÁN KIỂM TOÁN | Học kỳ: I | Năm học: | **2021 - 2022** |
| Mã học phần: 7KE0011 Tên học phần: Nền tảng kế toán |
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| Hình thức thi: | **Trắc nghiệm** |

**ĐỀ THI LẦN 1**

**Format đề thi:**

* **Đề thi gồm 20 câu**
* **Mỗi trang chỉ thể hiện 1 câu hỏi.**
* **Sinh viên không copy được câu hỏi thi từ màn hình thi.**

**Accounting equation involves: cash $4,000, accounts receivable $10,000, inventory $14,000, accounts payable $15,000, Bank loan $22,000 and owner’s capital $50,000. What is the amount of machine?**

**A.** $59,000.

**B.** $17,000.

**C.** $7,000.

**D.** $15,000.

Answer: **A**

**The owner introduces cash and a building to start a business. Which of following account is not part of the transaction recording?**

**A.** Drawings

**B.** Cash

**C.** Plant

**D.** Capital

Answer: **A**

**On December 31, 20x0, X Company had Accounts Receivable balance of $36,000. During 20x1, total customer payments were $95,000 and total credit sales were $110,000. What was the December 31, 20x1 Accounts Receivable balance?**

**A.** $51,000 Debit.

**B.** $47,000 Credit.

**C.** $110,000 Debit.

**D.** $55,000 Credit.

Answer: **A**

**According to IAS 2 Inventories, which of the following costs should be excluded in valuing the inventories of a manufacturing company?**

**A.** Carriage outwards

**B.** Purchase price

**C**. Delivery charge

**D.** Import duties

ANSWER: A

**\_\_\_\_\_\_is one of financial statements that reports assets, liabilities of business at a specific date.**

**A.** Statement of financial position

**B.** Statement of profit or loss

**C.** Statement of Cash Flows

**D.** Statement of change in Equity

ANSWER: A

**On January 1, 20x1, a company purchased new machine at cost $100,000, useful life of 10 years with no residual value. The company uses the straight-line method of depreciation. How much depreciation expense will be recorded for the first year ended December 31, 20x1?**

**A.** $10,000

**B.** $15,000

**C.** $5,000

**D.** $100,000

Answer: **A**

**Which of the following items is treated as direct cost in a restaurant?**

**A.** Rawmaterial

**B.** Administrative and legal fees

**C.** Utilities like rent and electricity

**D.** Office supplies

ANSWER: A

**The machine acquired on January 1, 20x0 for £100,000, using the reducing balance method as 30% per annum. The depreciation for year ended 31.12.20x0 will be:**

**A.** £30,000.

**B.** £70,000.

**C.** £35,000.

**D.** £25,000.

ANSWER: **A**

**Which of the following is not included in remuneration scheme methods?**

**A.** Labor rate

**B.** Piecework scheme

**C.** Group bonus

**D.** Hourly rate

ANSWER: A

**Abnormal wastage is \_\_\_\_\_\_.**

**A.** Resulted of broken machinery

**B.** Direct cost

**C.** Purchasing cost

**D.** Included ininventory costs

ANSWER: A

**The total inventory amount at year-end is $87,00 at cost. Inventory is expected to sell this batch at $70,000. The total amount of inventory reported in the statement of financial position would be:**

**A.** $70,000

**B.** $77,000

**C.** $87,000

**D.** Could not clarified.

ANSWER: A

**Which of the following is not a book of prime entry?**

**A.** The Ledger

**B.** The Petty Cash Book

**C.** Cash book

**D.** Sale Returns Day Book

ANSWER: A

**A company pays annual rent $48,000 of a building. How much company would adjust rent expense for one month?**

**A.** $4,000.

**B.** $48,000.

**C.** $36,000.

**D.** $44,000.

ANSWER: A

**Which of the following type of entity is owned by one person?**

**A.** Sole trader.

**B.** Partnership.

**C.** Group.

**D.** Public limited liability.

ANSWER: **A**

**Which of the following best describes a fixed cost?**

**A.** Remains constant irrespective of the level of activity

**B.** Increases proportionately with output

**C.** Represents a fixed proportion of total costs

**D.** Has a direct relationship with output

ANSWER: A

**Company purchased $12,000 of goods on credit. Which of the following general journal entries will Company make to record this transaction?**

**A.** Debit Purchases, $12,000; credit Accounts payable, $12,000.

**B.** Debit material expense, $12,000; credit Cash, $12,000.

**C.** Debit Cash, $12,000; credit Materials, $12,000.

**D.** Debit Purchases, $12,000; credit Cash, $12,000.

Answer: **A**

**A skilled worker is paid at an hourly rate of $10 for a 40-hour week with any overtime hours paid at time and a half. During this week, the employee worked for 45 hours.**

**What is salary for this week?**

**A.** $475

**B.** $480

**C.** $540

**D.** $400

**Packing the products at the end of the manufacturing process before sending to warehouse is classified as:**

**A.** Production costs

**B.** Selling cost

**C.** Administrative cost

**D.** Storage cost

ANSWER: A

**The cost associated with storage of finished goods such as spoilage, obsolescence, Insurance of goods are classified as:**

**A.** Holding costs

**B.** Purchasing costs

**C.** Stock-out cost

**D.** Ordering cost

ANSWER: A

**Which of the followings are not correct about the high-low method?**

**A.** To calculate highest and lowest production of a company.

**B.** Refers to Highest and lowest cost.

**C.** To separate out fixed and variable costs in mixed costs.

**D.** Refers to Highest and lowest cost.

ANSWER: A

*Ngày biên soạn: 20/10/2021*

**Giảng viên biên soạn đề thi:** ThS. Nguyễn Thị Bích Tuyền

*Ngày kiểm duyệt:*

**Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi:** Lê Như Hoa

Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: **phannhatlinh@gmail.com** bao gồmfile word và file pdf (đặt password cả 2 file trên) và nhắn tin password qua Số điện thoại Thầy Phan Nhất Linh (**0918.01.03.09**).