TRƯỜNG ĐẠI HỌC VĂN LANG

**KHOA: KẾ TOÁN KIỂM TOÁN**

**ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN - LẦN 1**

**Học kỳ 3 , năm học 2021 - 2022**

Mã học phần: DAC0191

Tên học phần: KẾ TOÁN MỸ

Mã nhóm lớp học phần: DAC0191\_01; DAC0191\_02

Thời gian làm bài (phút/ngày): 75 phút (Được sử dụng tài liệu)

Hình thức thi: **Trắc nghiệm kết hợp tự luận**

**Cách thức nộp bài phần tự luận (Giảng viên ghi rõ yêu cầu):**

- SV gõ trực tiếp trên khung trả lời của hệ thống thi;

Giảng viên nộp đề thi, đáp án bao gồm cả **Lần 1 và Lần 2 trước ngày 30/6/2022**.

**Format đề thi:**

- Font: Times New Roman

- Size: 13

- Tên các phương án lựa chọn: **in hoa, in đậm**

- Không sử dụng nhảy chữ/số tự động (numbering)

- Mặc định phương án đúng luôn luôn là Phương án A ghi ANSWER: A

- Phần tự luận liền sau phần trắc nghiệm

- Đáp án phần tự luận: **in đậm, màu đỏ**

**ĐỀ THI GỒM 2 PHẦN: TRẮC NGHIỆM VÀ TỰ LUẬN GỒM 20 CÂU TRẮC NGHIỆM VÀ 2 CÂU TỰ LUẬN, ĐƯỢC CHỌN NGẪU NHIÊN TỪ 22 NHÓM CÂU, MỖI NHÓM CÂU CHỌN 1 CÂU.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Đề thi** | **Nhóm câu** | **Chọn 1 câu trong 2 câu của mỗi nhóm** | |
| **Trắc nghiệm** | **1** | **1.1** | **1.2** |
| **2** | **2.1** | **2.2** |
| **3** | **3.1** | **3.2** |
| **4** | **4.1** | **4.2** |
| **5** | **5.1** | **5.2** |
| **6** | **6.1** | **6.2** |
| **7** | **7.1** | **7.2** |
| **8** | **8.1** | **8.2** |
| **9** | **9.1** | **9.2** |
| **10** | **10.1** | **10.2** |
| **11** | **11.1** | **11.2** |
| **12** | **12.1** | **12.2** |
| **13** | **13.1** | **13.2** |
| **14** | **14.1** | **14.2** |
| **15** | **15.1** | **15.2** |
| **16** | **16.1** | **16.2** |
| **17** | **17.1** | **17.2** |
| **18** | **18.1** | **18.2** |
| **19** | **19.1** | **19.2** |
| **20** | **20.1** | **20.2** |
| **Tự luận** | **21** | **21.1** | **21.2** |
| **22** | **22.1** | **22.2** |

**PHẦN TRẮC NGHIỆM (4 điểm)**

Nhóm câu 1

Câu 1.1

Which of the following item could be subtracted (less) to the bank balance?

**A.** Outstanding cheque, $670

**B.** Deposit in transit, $1500

**C.** Dishonoured cheque from customer, $175

**D.** Service charge, $10

ANSWER: A

Câu 1.2

Which of the following item could be added to the bank balance?

**A.** Deposit in transit, $1500

**B.** Outstanding cheque, $670

**C.** Dishonoured cheque from customer, $175

**D.** Service charge, $10

ANSWER: A

Nhóm câu 2

Câu 2.1

At the end of March, the petty cash fund had a balance of $23. During the month, it was used to purchase $42 of Petrol and $33 of Cleaning Supplies. The fund was established at $100. The journal entry to replenish the fund is:

**A.** Dr Petrol expense $42, Dr Cleaning supplies expense $33, Dr Cash short and over $2 and Cr Cash $77

**B.** Dr Petrol expense $42, Dr Cleaning supplies expense $33 and Cr Petty Cash $75

**C.** Dr Petrol expense $42, Dr Cleaning supplies expense $33 and Cr Cash $75

**D.** Dr Cash $100 and Cr Petty cash $100

ANSWER: A

Câu 2.2

At the end of March, the petty cash fund had a balance of $23. During the month, it was used to purchase $40 of Petrol and $35 of Cleaning Supplies. The fund was established at $100. The journal entry to replenish the fund is:

**A.** Dr Petrol expense $40, Dr Cleaning supplies expense $35, Dr Cash short and over $2 and Cr Cash $77

**B.** Dr Petrol expense $40, Dr Cleaning supplies expense $35 and Cr Petty Cash $75

**C.** Dr Petrol expense $40, Dr Cleaning supplies expense $35 and Cr Cash $75

**D.** Dr Cash $100 and Cr Petty cash $100

ANSWER: A

Nhóm câu 3

Câu 3.1

Your company uses the allowance method to account for bad debts. At the beginning of the year, Allowance for doubtful accounts had a credit balance of $1,100. During the year you recorded Bad debts expense of $3,000 and wrote off uncollectable receivables of $2,100. What is your year-end balance in Allowance for doubtful accounts?

**A.** $2,000

**B.** $1,000

**C.** $3,100

**D.** $3,200

ANSWER: A

Câu 3.2

Your company uses the allowance method to account for bad debts. At the beginning of the year, Allowance for doubtful debts had a credit balance of $1,100. During the year you recorded Bad debts expense of $3,000 and wrote off uncollectable receivables of $2,100. Your ending balance of Accounts receivable is $20,000. Calculate the net realisable value of Accounts receivable at year-end.

**A.** $18,000

**B.** $19,000

**C.** $20,000

**D.** $21,000

ANSWER: A

Nhóm câu 4

Câu 4.1

At year-end, your company has cash of $ 10,000, receivables of $50,000, inventory of $40,000 and prepaid expenses totalling $5,000. Liabilities of $60,000 must be paid next year. What is your acid- test ratio?

**A.** 1.00

**B.** 0.83

**C.** 1.67

**D.** cannot be determined from the data given

ANSWER: A

Câu 4.2

At year-end, your company has cash of $ 30,000, receivables of $70,000, inventory of $40,000 and prepaid expenses totalling $5,000. Liabilities of $60,000 must be paid next year. What is your acid- test ratio?

**A.** 1.67

**B.** 1.00

**C.** 0.83

**D.** cannot be determined from the data given

ANSWER: A

Nhóm câu 5

Câu 5.1

Bad debts expense is estimated to be 2% of net credit sales. Net credit sales of the period were $600,000. The allowance for bad debts account has a credit balance of $10,000. The entry to record the bad debts expense is:

**A.** Dr Bad debts expense $12,000; Cr Allowance for bad debts $12,000

**B.** Dr Bad debts expense $2,000; Cr Allowance for bad debts $2,000

**C.** Dr Allowance for bad debts $12,000; Cr Bad debts expense $12,000

**D.** Dr Allowance for bad debts $2,000; Cr Bad debts expense $2,000

ANSWER: A

Câu 5.2

Bad debts expense is estimated to be 3% of net credit sales. Net credit sales of the period were $500,000. The allowance for bad debts account has a credit balance of $10,000. The entry to record the bad debts expense is:

**A.** Dr Bad debts expense $15,000; Cr Allowance for bad debts $15,000

**B.** Dr Bad debts expense $5,000; Cr Allowance for bad debts $5,000

**C.** Dr Allowance for bad debts $15,000; Cr Bad debts expense $15,000

**D.** Dr Allowance for bad debts $5,000; Cr Bad debts expense $5,000

ANSWER: A

Nhóm câu 6

Câu 6.1

Federal Express bought four used Boeing planes. Each plane was worth $33 million, but the owner sold the combination for $124 million. How much is FedEx's cost of each plane?

**A.** $31 million

**B.** $132 million

**C.** $124 million

**D.** $30 million

ANSWER: A

Câu 6.2

A copy machine cost $40,000 when new and has accumulated depreciation of $35,000. Suppose Quick Print scraps this machine, receiving nothing. What is the result of the disposal transaction?

**A.** loss of $5,000

**B.** gain of $5,000

**C.** loss of $35,000

**D.** no gain or loss

ANSWER: A

Nhóm câu 7

Câu 7.1

The result of recording a capital expenditure as an expense (a revenue expenditure) is an:

**A.** Overstatement of current year’s expense

**B.** Understatement of current year’s expense

**C.** Overstatement of current year’s net income

**D.** Understatement of subsequent year’s net income

ANSWER: A

Câu 7.2

How should you record a capital expenditure?

**A.** debit an asset

**B.** debit an expense

**C.** debit a liability

**D.** debit capital

ANSWER: A

Nhóm câu 8

Câu 8.1

Miele Appliances owed estimated warranty payable of $1,000 at the end of 2018. During 2019, Miele made sales of $100,000 and expects product warranties to cost 3% of the sales. During 2019, Miele paid $2,500 for warranties. What is Miele's estimated warranty payable at the end of 2019?

**A.** $1,500

**B.** $2,500

**C.** $2,000

**D.** $3,500

ANSWER: A

Câu 8.2

Miele Appliances owed estimated warranty payable of $2,000 at the end of 2019. During 2020, Miele made sales of $100,000 and expects product warranties to cost 3% of the sales. During 2020, Miele paid $2,500 for warranties. What is Miele's estimated warranty payable at the end of 2020?

**A.** $2,500

**B.** $3,500

**C.** $2,000

**D.** $1,500

ANSWER: A

Nhóm câu 9

Câu 9.1

Rye Company purchased a patent for $72,000. The patent is expected to have value for 10 years even though its legal life is 18 years. The amortization for the first year is:

**A.** $7,200

**B.** $72,000

**C.** $4,000

**D.** $9,000

ANSWER: A

Câu 9.2

Rye Company purchased a patent for $56,000. The patent is expected to have value for 8 years even though its legal life is 18 years. The amortization for the first year is:

**A.** $7,000

**B.** $56,000

**C.** $4,000

**D.** $9,000

ANSWER: A

Nhóm câu 10

Câu 10.1

When inventory purchase cost is rising

**A.** FIFO method produces the higher net profit than Average cost method’s.

**B.** FIFO method produces the lower net profit than Average cost method’s.

**C.** FIFO method produces the higher cost of sale than Average cost method’s.

**D.** there is no comparison between FIFO and Average cost method

ANSWER: A

Câu 10.2

At 30 June 2015, Stevenson Supplies understates ending inventory. How does this error affect cost of sales and net profit for 2015?

**A.** overstates cost of sales and understates net profit

**B.** understates cost of sales and overstates net profit

**C.** leaves both cost of sales and net profit correct because the errors cancel each other

**D.** overstates both cost of sales and net profit

ANSWER: A

Nhóm câu 11

Câu 11.1

At 30 June, you have a $10,000 notes receivable from a customer. Interest of 8% has accrued for six months on the note. What will the income statement report for this situation?

**A.** interest revenue of $400

**B.** nothing, because you haven't received the cash yet

**C.** both of interest revenue of $400 and note receivable of $10,000

**D.** note receivable of $ 10,000

ANSWER: A

Câu 11.2

At 30 June, you have a $10,000 note receivable from a customer. Interest of 8% has accrued for six months on the note. What will your financial statements report for this situation?

**A.** Balance sheet will report the note receivable of $10,000 and interest receivable of $400.

**B.** Balance sheet will report the note receivable of$10,000.

**C.** Nothing, because you haven't received the cash yet.

**D.** Income statement will report a note receivable of $10,000.

ANSWER: A

Nhóm câu 12

Câu 12.1

Which item is NOT current liability?

**A.** salary payable; warranty expense; short-term notes payable.

**B.** accounts payable; bills payable; accrued expense

**C.** current portion of long term debt; unearned revenue; salary payable

**D.** sales taxes payable; wages payable; interest payable

ANSWER: A

Câu 12.2

Your business makes cash sales of $100,000 worth of goods (plus Sales taxes 10%) and collected cash up front. What current liability does the sale create?

**A.** sales taxes payable of $10,000

**B.** unearned revenue of $10,000

**C.** none

**D.** sales revenue of $110,000

ANSWER: A

Nhóm câu 13

Câu 13.1

Which depreciation method would you prefer to use for income tax purposes? Why?

**A.** reducing balance because it gives the fastest tax deductions for depreciation

**B.** units of production because it best tracks the asset's use

**C.** straight line because it is simplest

**D.** reducing balance because it gives the most total depreciation over the asset's life

ANSWER: A

Câu 13.2

Failure to record depreciation at the end of the year will result in an

**A.** Overstatement of total assets

**B.** Overstatement of total liabilities

**C.** Understatement of net income

**D.** Understatement of total liabilities

ANSWER: A

Nhóm Câu 14

Câu 14.1

An Asian Airline jet costs $28 million and is expected to fly 200 million kilometres during its 10-year life. Residual value is expected to be zero because the plane was used when acquired. If the plane travels 54 million kilometres in the first year, how much depreciation should Asian Airline record under the units-of-production method?

**A.** $7.56 million

**B.** $2.8 million

**C.** $5.6 million

**D.** cannot be determined from the data given

ANSWER: A

Câu 14.2

An Asian Airline jet costs $28 million and is expected to fly 200 million kilometres during its 10-year life. Residual value is expected to be zero because the plane was used when acquired. If the plane travels 40 million kilometres in the first year, how much depreciation should Asian Airline record under the units-of-production method?

**A.** $5.6 million

**B.** $7.56 million

**C.** $2.8 million

**D.** cannot be determined from the data given

ANSWER: A

Nhóm câu 15

Câu 15.1

A truck costing $90,000 and having an estimated residual value of $9,000 and an original life of five years is exchanged for a new truck. The cash price of the new truck is $114,000, and a trade-in allowance of $45,000 is received. The old truck has been depreciated for three years using straight-line method. How much is cash paid for getting the new truck?

**A.** $69,000

**B.** $48,600

**C.** $114,000

**D.** $3,600

ANSWER: A

Câu 15.2

A truck costing $90,000 and having an estimated residual value of $9,000 and an original life of five years is exchanged for a new truck. The cash price of the new truck is $114,000, and a trade-in allowance of $65,000 is received. The old truck has been depreciated for three years using straight-line method. How much is cash paid for getting the new truck?

**A.** $49,000

**B.** $48,600

**C.** $114,000

**D.** $3,600

ANSWER: A

Nhóm câu 16

Câu 16.1

Jackson had inventory that cost $ 1,300. The net realisable value of the inventory is $750. Normal profit is $325. What value should Jackson show on the balance sheet for inventory?

**A.** $750

**B.** $1,075

**C.** $1,625

**D.** $1,300

ANSWER: A

Câu 16.2

Michael had inventory that cost $ 1,300. The net realisable value of the inventory is $1,075. Normal profit is $325. What value should Jackson show on the balance sheet for inventory?

**A.** $1,075

**B.** $1,625

**C.** $750

**D.** $1,300

ANSWER: A

Nhóm câu 17

Câu 17.1

A magazine publisher receives $12 million for annual subscriptions to a monthly magazine on 1 September. What will be the appropriate adjustment on the closing day 31 December if no other transactions take place?

**A.** Dr Unearned Subscriptions and Cr Subscriptions Revenues for $4 million

**B.** Dr Unearned Subscriptions and Cr Subscriptions Revenues for $1 million

**C.** Dr Prepaid Subscriptions and Cr Unearned Subscriptions for $1 million

**D.** Dr Prepaid Subscriptions and Cr Unearned Subscriptions for $4 million

ANSWER: A

Câu 17.2

A magazine publisher receives $12 million for annual subscriptions to a monthly magazine on 1 October. What will be the appropriate adjustment on the closing day 31 December if no other transactions take place?

**A.** Dr Unearned Subscriptions and Cr Subscriptions Revenues for $3 million

**B.** Dr Unearned Subscriptions and Cr Subscriptions Revenues for $1 million

**C.** Dr Prepaid Subscriptions and Cr Unearned Subscriptions for $1 million

**D.** Dr Prepaid Subscriptions and Cr Unearned Subscriptions for $3 million

ANSWER: A

Nhóm câu 18

Câu 18.1

The Cute Cat Company has a $1,800 payroll for a 5-day workweek starting on Monday and ending on Friday when cash is paid for weekly wages. If the fiscal year ends on the Thursday, what will be the appropriate adjustment?

**A.** Dr Wages Expense $1,440 and Cr Wages Payable $1,440

B. Dr Wages Expense $1,440 and Cr Cash $1,440

**C.** Dr Wages Expense $360 and Cr Wages Payable $360

**D.** Dr Wages Expense $1,800 and Cr Wages Payable $1,800

ANSWER: A

Câu 18.2

The Crazy Cat Company has a $2,000 payroll for a 5-day workweek starting on Monday and ending on Friday when cash is paid for weekly wages. If the fiscal year ends on the Wednesday, what will be the appropriate adjustment?

**A.** Dr Wages Expense $1,200 and Cr Wages Payable $1,200

**B.** Dr Wages Expense $2,000 and Cr Wages Payable $2,000

**C.** Dr Wages Expense $800 and Cr Wages Payable $800

**D.** Dr Wages Expense $1,200 and Cr Cash $1,200

ANSWER: A

Nhóm câu 19

Câu 19.1

Consider the overall effects on Fossil of selling watches on credit for $64,000 and paying expenses totaling $25,000. What is Fossil's profit or loss?

**A.** Profit of $39,000

**B.** Loss of $39,000

**C.** Profit of $64,000

**D.** cannot determine from the data given

ANSWER: A

Câu 19.2

Timothy McGreggor, Attorney, began the year with total assets of $129,000, liabilities of $77,000 and owners'equity of $52,000. During the year the business earned revenue of $113,000 and paid expenses of $34,000. McGreggor also withdrew cash of $63,000. How much is the business' equity at the year – end?

**A.** $68 000

**B.** $97 000

**C.** $131000

**D.** $165 000

ANSWER: A

Nhóm câu 20

Câu 20.1

Liquidity is a measure of how quickly an item can be converted to cash, which of the statement is true?

**A.** supplies are less liquid than accounts receivable

**B.** accounts payable are usually less liquid than loans.

**C.** cash is least liquid asset.

**D.** accounts receivable is the least liquid asset.

ANSWER: A

Câu 20.2

What transaction is represented by the entries: debit rent expense, credit rent payable?

**A.** The receipt of an invoice for rent payable by the business

**B.** The issue of an invoice for rent to a tenant

**C.** The receipt of rental income by the business

**D.** The payment of rent by the business

ANSWER: A

**PHẦN TỰ LUẬN (6 điểm)**

Nhóm câu 21 (4 điểm)

Câu 21.1

**Record the following transactions in the general journal of Triumph Car Accessories. Using a 360-day year for calculating of interest. Explanations are not required.**

**Year 201N**

Nov 1 Sold goods to Kroger, receiving a $40,000, three month, 9% note. Ignore cost of goods sold.

Dec 31 Made an adjusting entry to accrue interest on the Kroger note.

**Year 201N+1**

Feb 1 Collected the maturity value of the Kroger note.

Jun 1 Loaned $10,000 cash to Blues Brothers, receiving a six month, 11% note.

Oct 31 Received a $1,500, 60 - day, 12% note from Mark Phipps on his past-due account receivable

Dec 1 Collected the maturity value of the Blues Brothers note.

Dec 30 Mark Phipps dishonoured (failed to pay) his note at maturity.

Dec 31 Wrote off the account receivable from Mark Phipps as bad, debiting Allowance for doubtful debts.

**Đáp án câu 21.1**

**201N**

**Nov 1 Note Receivable 40,000**

**Sale revenues 40,000**

**Dec 31 Interest Receivable 600**

**Interest Revenue 600**

**(Interest revenue: 40,000 x 9% x 2/12 = $600)**

**201N+1**

**Feb 1 Cash 40,900**

**Interest Receivable 600**

**Interest Revenue 300**

**Note Receivable 40,000**

**(Interest on the note = 40,000 x 9% x 3/12 = $900)**

**Jun 1 Note Receivable (Blue) 10,000**

**Cash 10,000**

**Oct 31 Note Receivable (Mark) 1,500**

**Accounts receivable 1,500**

**Dec 1 Cash 10,550**

**Note Receivable 10,000**

**Interest Revenue 550**

**(Interest = 10,000 x 11% x 6/12 = $550)**

**Dec 30 Accounts Receivable (Mark) 1,530**

**Note Receivable (Mark) 1,500**

**Interest Revenue 30**

**(Interest = 1,500 x 12% x 60/360 = $30)**

**Dec 31 Allowances for doubtful accounts 1,530**

**Accounts Receivable (Mark) 1,530**

***(8 nghiệp vụ x 0,5đ/ nghiệp vụ = 4,0đ)***

Câu 21.2

**Record the following transactions in the general journal of Triumph Car Accessories. Using a 360-day year for calculating of interest. Explanations are not required.**

**Year 201N**

Nov 1 Sold goods to Kroger, receiving a $80,000, three month, 9% note. Ignore cost of goods sold.

Dec 31 Made an adjusting entry to accrue interest on the Kroger note.

**Year 201N+1**

Feb 1 Collected the maturity value of the Kroger note.

Jun 1 Loaned $20,000 cash to Blues Brothers, receiving a six month, 11% note.

Oct 31 Received a $3,000, 60 - day, 12% note from Mark Phipps on his past-due account receivable

Dec 1 Collected the maturity value of the Blues Brothers note.

Dec 30 Mark Phipps dishonoured (failed to pay) his note at maturity.

Dec 31 Wrote off the account receivable from Mark Phipps as bad, debiting Allowance for doubtful debts.

**Đáp án câu 21.2**

**201N**

**Nov 1 Note Receivable 80,000**

**Sale revenues 80,000**

**Dec 31 Interest Receivable 1,200**

**Interest Revenue 1,200**

**(Interest revenue: 80,000 x 9% x 2/12 = $1,200)**

**201N+1**

**Feb 1 Cash 81,800**

**Interest Receivable 1,200**

**Interest Revenue 600**

**Note Receivable 80,000**

**(Interest on the note = 80,000 x 9% x 3/12 = $1800)**

**Jun 1 Note Receivable (Blue) 20,000**

**Cash 20,000**

**Oct 31 Note Receivable (Mark) 3,000**

**Accounts receivable 3,000**

**Dec 1 Cash 21,100**

**Note Receivable 20,000**

**Interest Revenue 1,100**

**(Interest = 20,000 x 11% x 6/12 = $1,100)**

**Dec 30 Accounts Receivable (Mark) 3,060**

**Note Receivable (Mark) 3,000**

**Interest Revenue 60**

**(Interest = 3,000 x 12% x 60/360 = $60)**

**Dec 31 Allowances for doubtful accounts 3,060**

**Accounts Receivable (Mark) 3,060**

Nhóm câu 22 (2 điểm)

Câu 22.1

**Alam Ltd uses a perpetual inventory system. The following transactions occurred in the last half of 201N.**

July 1 Beginning inventory 40 units @ $25 per unit Total $1,000

Aug Purchased 60 units @ $30 per unit Total $1,800

Sept Sold 30 units

Oct Purchased 100 units @ $35 per unit Total $3,500

Nov Sold 70 units

***Required*:**

1. Calculate the value for cost of goods sold for the last half of 201N and the ending inventory on the 31 December, 201N, if Alam Ltd uses a FIFO approach to value inventory.

2. How much is the net profit of Alam Ltd for the last half of 201N? Assume the inventory sold at $80 per unit; operating expenses and finance expenses for the last half of 201N were $1,500 and $1,300 respectively.

**Đáp án câu 22.1**

**1. COS = 40 x 25 + 60 x 30 = 1,000 + 1,800 = $2,800**

**Ending inventory = 1000 + 1800 + 3500 – 2800 = $3500**

**2. Net profit for the last half of 201N: 100x80 – $2,800 - $1,300 - $1,500 = $2,400**

Câu 22.2

**Alam Ltd uses a perpetual inventory system. The following transactions occurred in the last half of 201N.**

July 1 Beginning inventory 80 units @ $25 per unit Total $2,000

Aug Purchased 120 units @ $30 per unit Total $3,600

Sept Sold 60 units

Oct Purchased 200 units @ $35 per unit Total $7,000

Nov Sold 140 units

***Required*:**

1. Calculate the value for cost of goods sold for the last half of 201N and the ending inventory on the 31 December, 201N, if Alam Ltd uses a FIFO approach to value inventory.

2. How much is the net profit of Alam Ltd for the last half of 201N? Assume the inventory sold at $80 per unit; operating expenses and finance expenses for the last half of 201N were $1,500 and $1,300 respectively.

**Đáp án câu 22.2**

**1. COS = 80 x 25 + 120 x 30 = 2,000 + 3,600 = $5,600**

**Ending inventory = 2000 + 3600 + 7,000 – 5600 = $7000**

**2. Net profit for the last half of 201N: 200x80 – 5,600 - $1,300 - $1,500 = $7,600**

*Ngày biên soạn: 29/06/2022*

**Giảng viên biên soạn đề thi: Trần Thị Kim Phượng**

*Ngày kiểm duyệt:01/07/2022*

**Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi: Phan Minh Nguyệt**

- Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: bao gồmfile word và file pdf (được đặt password trên 1 file nén/lần gửi) và nhắn tin password + họ tên GV gửi qua Số điện thoại Thầy Phan Nhất Linh (**0918.01.03.09**).

- Khuyến khích Giảng viên biên soạn và nộp đề thi, đáp án bằng File Hot Potatoes. Trung tâm Khảo thí gửi kèm File cài đặt và File hướng dẫn sử dụng để hỗ trợ thêm Quý Thầy Cô.