

TRƯỜNG ĐẠI HỌC VĂN LANG  
**ĐƠN VỊ: KHOA KẾ TOÁN KIỂM TOÁN**

**ĐỀ THI VÀ ĐÁP ÁN**  
**THI KẾT THÚC HỌC PHẦN – ĐỀ DỰ PHÒNG**  
**Học kỳ 2, năm học 2023-2024**

**I. Thông tin chung**

Tên học phần:	F3- Kế toán tài chính 2 (ACCA) (E)		
Mã học phần:	72ACCT40403	Số tín chỉ:	3
Mã nhóm lớp học phần:	232_72ACCT40403_01		
Hình thức thi: <b>Trắc nghiệm kết hợp Tự luận</b>	Thời gian làm bài:	<b>60</b>	phút
<i>Thí sinh không được tham khảo tài liệu</i>	<input type="checkbox"/> Có	<input checked="" type="checkbox"/> Không	

**1. 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
- Tổng số câu hỏi thi:
- Quy ước đặt tên file đề thi:

+ **Mã học phần**\_Tên học phần\_Mã nhóm học phần\_TNTL\_De 1

+ **Mã học phần**\_Tên học phần\_Mã nhóm học phần\_TNTL\_De 1\_Mã đề (*Nếu sử dụng nhiều mã đề cho 1 lần thi*).

**2. Giao nhận đề thi**

Sau khi kiểm duyệt đề thi, đáp án/rubric. **Trưởng Khoa/Bộ môn** gửi đề thi, đáp án/rubric về Trung tâm Khảo thí qua email: [khaothivanlang@gmail.com](mailto:khaothivanlang@gmail.com) bao gồm file word và file pdf (*nén lại và đặt mật khẩu file nén*) và nhắn tin + họ tên người gửi qua số điện thoại **0918.01.03.09** (Phan Nhật Linh).

- 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 Quý Thầy Cô.

## 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>	<b>Apply</b> international accounting standards (IAS), international financial reporting standards (IFRS) related to the preparation and presentation of financial statements.	Trắc nghiệm	25%	Câu 1 Câu 2 Câu 3 Câu 4 Câu 5	0,5 0,5 0,5 0,5 0,5	PLO3/PI3.1
<b>CLO2</b>	<b>Prepare</b> company financial statements and consolidated financial statements according to international accounting standards.	Tự luận	25%	Câu 11	2.5	PLO8/PI8.1
<b>CLO3</b>	<b>Apply</b> critical thinking to analyze and judge arising economic transactions competently.	Tự luận	25%	Câu 11	2.5	PLO6/PI6.1
<b>CLO5</b>	<b>Demonstrate</b> compliance with international accounting	Trắc nghiệm	25%	Câu 6 Câu 7 Câu 8 Câu 9 Câu 10	0,5 0,5 0,5 0,5 0,5	PLO10/PI10.1

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
	standards in dealing with situations raised in the course.					

### Chú thích các cột:

(1) Chỉ liệt kê các CLO được đánh giá bởi đề thi kết thúc học phần (tương ứng như đã mô tả trong đề cương chi tiết học phần). Lưu ý không đưa vào bảng này các CLO không dùng bài thi kết thúc học phần để đánh giá (có một số CLO được bố trí đánh giá bằng bài kiểm tra giữa kỳ, đánh giá qua dự án, đồ án trong quá trình học hay các hình thức đánh giá quá trình khác chứ không bố trí đánh giá bằng bài thi kết thúc học phần). Trường hợp một số CLO vừa được bố trí đánh giá quá trình hay giữa kỳ vừa được bố trí đánh giá kết thúc học phần thì vẫn đưa vào cột (1)

(2) Nêu nội dung của CLO tương ứng.

(3) Hình thức kiểm tra đánh giá có thể là: trắc nghiệm, tự luận, dự án, đồ án, vấn đáp, thực hành trên máy tính, thực hành phòng thí nghiệm, báo cáo, thuyết trình, ..., phù hợp với nội dung của CLO và mô tả trong đề cương chi tiết học phần.

(4) Trọng số mức độ quan trọng của từng CLO trong đề thi kết thúc học phần do giảng viên ra đề thi quy định (mang tính tương đối) trên cơ sở mức độ quan trọng của từng CLO. Đây là cơ sở để phân phối tỷ lệ % số điểm tối đa cho các câu hỏi thi dùng để đánh giá các CLO tương ứng, bảo đảm CLO quan trọng hơn thì được đánh giá với điểm số tối đa lớn hơn. Cột (4) dùng để hỗ trợ cho cột (6).

(5) Liệt kê các câu hỏi thi số (câu hỏi số ... hoặc từ câu hỏi số... đến câu hỏi số...) dùng để kiểm tra người học đạt các CLO tương ứng.

(6) Ghi điểm số tối đa cho mỗi câu hỏi hoặc phần thi.

(7) Trong trường hợp đây là học phần cốt lõi - sử dụng kết quả đánh giá CLO của hàng tương ứng trong bảng để đo lường đánh giá mức độ người học đạt được PLO/PI - cần liệt kê ký hiệu PLO/PI có liên quan vào hàng tương ứng. Trong đề cương chi tiết học phần cũng cần mô tả rõ CLO tương ứng của học phần này sẽ được sử dụng làm dữ liệu để đo lường đánh giá các PLO/PI. Trường hợp học phần không có CLO nào phục vụ việc đo lường đánh giá mức đạt PLO/PI thì để trống cột này.

### III. Nội dung câu hỏi thi

#### PHẦN TRẮC NGHIỆM (10 câu x 0,5 điểm)

#### Random 1 trong 2 câu sau:

#### Câu 1a@C1-CLO1

At 31 December 20X1 the capital structure of a company was as follows:

Ordinary share capital 100,000 shares of 50c each	\$50,000
Share premium account	\$180,000

During 20X2 the company made a bonus issue of one share for every two held, using the share premium account for the purpose, and later issued for cash another 60,000 shares at 80c per share.

What is the company's capital structure at 31 December 20X2?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	105,000	173,000
B.	130,000	173,000
C.	130,000	137,000
D.	105,000	137,000

ANSWER: A

### **Câu 1b@C1-CLO1**

At 30 June 20X2 a company's capital structure was as follows:

Ordinary share capital 500,000 shares of 25c each	\$125,000
Share premium account	\$100,000

In the year ended 30 June 20X3 the company made a rights issue of one share for every two held at \$1 per share and this was taken up in full. Later in the year the company made a bonus issue of one share for every five held, using the share premium account for the purpose. What was the company's capital structure at 30 June 20X3?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	225,000	250,000
B.	225,000	325,000
C.	212,500	262,500
D.	450,000	25,000

ANSWER: A

### **Random 1 trong 2 câu sau:**

#### **Câu 2a@C2-CLO1**

Which of the following items may appear as current liabilities in a company's statement of financial position?

- 1 Revaluation surplus
- 2 Loan due for repayment within one year
- 3 Taxation
- 4 Preference dividend payable on redeemable preference shares

- A. 2, 3 and 4  
 B. 1, 2 and 4  
 C. 1, 3 and 4  
 D. 1, 2 and 3

ANSWER: A

#### **Câu 2b@C2-CLO1**

Which one of the following items does **NOT** appear under the heading 'equity and reserves' on a company statement of financial position?

- A. Loan stock  
 B. Retained earnings  
 C. Revaluation surplus  
 D. Share premium account

ANSWER: A

### **Random 1 trong 2 câu sau:**

#### **Câu 3a@C3-CLO1**

In finalising the financial statements of a company for the year ended 30 June 20X4, which of the following material matters should be adjusted for?

1. A customer who owed \$180,000 at the end of the reporting period went bankrupt in July 20X4.
2. The sale in August 20X4 for \$400,000 of some inventory items valued in the statement of financial position at \$500,000.
3. A factory with a value of \$3,000,000 was seriously damaged by a fire in July 20X4. The factory was back in production by August 20X4 but its value was reduced to \$2,000,000.
4. The company issued 1,000,000 ordinary shares in August 20X4.

- A. 1 and 2 only  
 B. All four items  
 C. 1 and 4 only  
 D. 2 and 3 only

ANSWER: A

### Câu 3b@C3-CLO1

Which of the following events occurring after the reporting period are classified as adjusting, if material?

- 1 The sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 2 A valuation of land and buildings providing evidence of an impairment in value at the year end
- 3 The issue of shares and loan notes
- 4 The insolvency of a customer with a balance outstanding at the year end

- A. 2 and 4  
 B. 1 and 3  
 C. 2 and 3  
 D. 1 and 4

ANSWER: A

### Random 1 trong 2 câu sau:

#### Câu 4a@C3-CLO1

Fanta Co acquired 100% of the ordinary share capital of Tizer Co on 1 October 20X7. On 31 December 20X7 the share capital and retained earnings of Tizer Co were as follows:

	\$'000
Ordinary shares of \$1 each	400
Retained earnings at 1 January 20X7	100
Retained profit for the year ended 31 December 20X7	<u>80</u>
	580

The profits of Tizer Co have accrued evenly throughout 20X7. Goodwill arising on the acquisition of Tizer Co was \$30,000.

What was the cost of the investment in Tizer Co?

- A. \$590,000  
 B. \$580,000  
 C. \$610,000  
 D. \$400,000

ANSWER: A

#### Câu 4b@C3-CLO1

Breakspear Co purchased 600,000 of the voting equity shares of Fleet Co when the value of the non-controlling interest in Fleet Co is \$150,000.

The following information relates to Fleet at the acquisition date.

	<i>At acquisition</i>
	\$'000
Share capital, \$0.5 ordinary shares	500
Retained earnings	150

Revaluation surplus	<u>50</u>
	700

The goodwill arising on acquisition is \$70,000. What was the consideration paid by Breakspear Co for the investment in Fleet Co?

- A. \$620,000
- B. \$770,000
- C. \$420,000
- D. \$570,000

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 5a @C4-CLO1**

XYZ Co has the following working capital ratios:

	20X9	20X8
Current ratio	1.2:1	0.9:1
Receivables days	60 days	50 days
Payables days	45 days	35 days
Inventory turnover	36 days	45 days

Which of the following statements regarding XYZ Co is true?

- A. XYZ Co is taking longer to pay suppliers in 20X9 than in 20X8
- B. XYZ Co is suffering a worsening liquidity position in 20X9
- C. XYZ Co is managing inventory less efficiently in 20X9 in comparison with 20X8.
- D. XYZ Co is receiving cash from customers more quickly in 20X9 than in 20X8

ANSWER: A

**Câu 5b @C4-CLO1**

ABC Co has the following working capital ratios:

	20X9	20X8
Current ratio	1.3:1	0.8:1
Receivables days	60 days	50 days
Payables days	35 days	48 days
Inventory turnover	36 days	45 days

Which of the following statements regarding ABC Co is true?

- A. ABC Co is managing inventory more efficiently in 20X9 in comparison with 20X8.
- B. ABC Co is suffering a worsening liquidity position in 20X9
- C. ABC Co is taking longer to pay suppliers in 20X9 than in 20X8
- D. ABC Co is receiving cash from customers more quickly in 20X9 than in 20X8

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 6a @C6 –CLO5**

Carter, a limited liability company, has non-current assets with a carrying value of \$2,850,000 on 1 December 20X7.

During the year ended 30 November 20X8, the following occurred:

- Depreciation of \$75,000 was charged to the statement of profit or loss
- Land and buildings with a carrying value of \$1,200,000 were revalued to \$1,700,000
- An asset with a carrying value of \$120,000 was disposed of for \$150,000
- The carrying value of non-current assets at 30 November 20X8 was \$4,200,000

In accordance with IAS 7 *Statement of Cash Flows*, what net cash from the above transactions would be included within 'net cash flows from investing activities' for the year ended 30 November 20X8?

- A. \$(895,000)
- B. \$(1,395,000)

- C. \$150,000  
D. \$(1,245,000)

ANSWER: A

**Câu 6b@C6 –CLO5**

Canon, a limited liability company, has non-current assets with a carrying value of \$3,050,000 on 1 January 20X8.

During the year ended 31 December 20X8, the following occurred:

- Depreciation of \$105,000 was charged to the statement of profit or loss
- Land and buildings with a carrying value of \$1,200,000 were revalued to \$1,700,000
- An asset with a carrying value of \$120,000 was disposed of for \$150,000
- The carrying value of non-current assets at 31 December 20X8 was \$3,950,000

In accordance with IAS 7 *Statement of Cash Flows*, what net cash from the above transactions would be included within 'net cash flows from investing activities' for the year ended 31 December 20X8?

- A. \$(475,000)  
B. \$(625,000)  
C. \$150,000  
D. \$(485,000)

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 7a@C7-CLO5**

A company has the following extract from a statement of financial position.

	20X7	20X6
Share capital	3,000,000	1,000,000
Share premium	500,000	0
Loan stock	1750,000	2,000,000

What is the cash flow from financing activities for the year?

- A. \$2,250,000 inflow  
B. \$1,750,000 inflow  
C. \$1,750,000 outflow  
D. \$2,250,000 outflow

ANSWER: A

**Câu 7b@C7-CLO5**

A company has the following extract from a statement of financial position.

	20X8	20X7
Share capital	5,000,000	2,000,000
Share premium	1,000,000	500,000
Loan stock	1750,000	2,000,000

What is the cash flow from financing activities for the year?

- A. \$3,250,000 inflow  
B. \$2,750,000 inflow  
C. \$1,750,000 outflow  
D. \$2,750,000 outflow

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 8a@C8-CLO5**

Frog acquired 100% of the ordinary share capital of Toad on 1 October 20X7.

On 31 December 20X7 retained earnings of Toad and Frog were as follows:

Frog	Toad
------	------

	\$'000	\$'000
Retained earnings at 1 January 20X7	500	100
Retained profit for the year ended 31 December 20X7	150	60
	650	160

The profits of Toad have accrued evenly throughout 20X7.

What figure for retained earnings should be included in the consolidated financial statements of the Frog group at 31 December 20X7?

- A. \$665,000
- B. \$175,000
- C. \$150,000
- D. \$810,000

ANSWER: A

### Câu 8b@C8-CLO5

Diamond acquired 100% of the ordinary share capital of Sapphire on 1 July 20X7.

On 31 December 20X7 retained earnings of Diamond and Sapphire were as follows:

	Diamond \$'000	Sapphire \$'000
Retained earnings at 1 January 20X7	500	100
Retained profit for the year ended 31 December 20X7	150	80
	650	180

The profits of Saphir have accrued evenly throughout 20X7.

What figure for retained earnings should be included in the consolidated financial statements of the Diamond group at 31 December 20X7?

- A. \$690,000
- B. \$730,000
- C. \$650,000
- D. \$830,000

ANSWER: A

### Random 1 trong 2 câu sau:

#### Câu 9a @C9-CLO5

SUSCO Co acquired 100% of the equity shares capital of MOMO Co. This consisted of 40,000 shares of \$0.50 each. It paid for the acquisition by issuing 60,000 new shares of \$1 each in SUSCO Co and exchanging three new shares in SUSCO Co for every 2 shares in MOMO Co.

The market value of SUSCO Co shares at the time of the acquisition was \$3.50 per share. The fair value of the net assets in MOMO Co was \$70,000

What was the goodwill arising on the acquisition of the shares in MOMO Co by SUSCO Co?

- A. \$140,000
- B. \$40,000
- C. \$10,000
- D. \$70,000

ANSWER: A

#### Câu 9b @C9-CLO5

Samsung Co acquired 100% of the equity shares capital of Manpower Co. This consisted of 50,000 shares of \$0.50 each. It paid for the acquisition by issuing 75,000 new shares of \$1 each in Samsung Co and exchanging three new shares in Samsung Co for every 2 shares in Manpower Co.

The market value of Samsung Co shares at the time of the acquisition was \$2.50 per share. The fair value of the net assets in Manpower Co was \$70,500

What was the goodwill arising on the acquisition of the shares in Manpower Co by Samsung Co?

- A. \$117,000
- B. \$4,500



C. \$50,000

D. \$92,000

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 10a@C10-CLO5**

Seatle Co acquired 100% of the equity shares capital of Manpower Co. This consisted of 100,000 shares of \$0.50 each. It paid for the acquisition by issuing 200,000 new shares of \$1 each in Seatle Co and exchanging two new shares in Seatle Co for one share in Manpower Co.

The market value of Seatle Co shares at the time of the acquisition was \$1.50 per share. The fair value of the net assets in Manpower Co was \$120,000

What was the goodwill arising on the acquisition of the shares in Manpower Co by Seatle Co?

A. \$180,000

B. \$80,000

C. \$150,000

D. \$30,000

ANSWER: A

**Câu 10b@C10-CLO5**

Alibaba Co acquired 100% of the equity shares capital of Momo Co. This consisted of 40,000 shares of \$0.50 each. It paid for the acquisition by issuing 60,000 new shares of \$1 each in Alibaba Co and exchanging three new shares in Alibaba Co for every 2 shares in Momo Co.

The market value of Alibaba Co shares at the time of the acquisition was \$2.50 per share. The fair value of the net assets in Momo Co was \$90,000

What was the goodwill arising on the acquisition of the shares in Momo Co by Alibaba Co?

A. \$60,000

B. \$40,000

C. \$30,000

D. \$110,000

ANSWER: A

**PHẦN TỰ LUẬN (5,0 điểm)**

**Bài TL1**

**Pepper** is the parent company of **Nissan**. The following are the financial statements for both companies with the financial year ended 31 October 20X5.

**STATEMENTS OF PROFIT OR LOSS FOR THE YEAR ENDED 31 OCTOBER 20X5**

	<b>Pepper</b> \$'000	<b>Nissan</b> \$'000
Sales revenue	450,000	150,000
Cost of sales	(340,000)	(93,000)
Gross profit	110,000	57,000
Distribution costs	(13,000)	(11,000)
Administrative expenses	(45,000)	(8,000)
Profit before tax	52,000	38,000
Tax	(15,250)	(5,000)
Profit for the year	36,750	33,000

**STATEMENTS OF FINANCIAL POSITION AS AT 31 OCTOBER 20X5**

	<b>Pepper \$'000</b>	<b>Nissan \$'000</b>
Assets		
Non-current assets		
Property, plant and equipment	109,900	30,000
Investments in <b>Nissan</b>	30,000	
Current assets		
Inventory, at cost	25,560	5,500
Trade receivables	23,540	8,280
Bank	4,500	1,570
<b>Total assets</b>	<b>193,500</b>	<b>45,350</b>
Equity and liabilities		
Equity		
Share capital	120,000	30,000
Retained earnings	53,500	11,890
Current liabilities		
Payables	20,000	3,460
<b>Total equity and liabilities</b>	<b>193,500</b>	<b>45,350</b>

Additional information:

- (1) **Pepper** purchased 80% of **Nissan**'s equity on 1 November 20X0. At that date the balance on **Nissan**'s retained earnings was \$5,000,000. The fair value of the non-controlling interest at the date of acquisition was \$15,000,000.
- (2) During the year ended 31 October 20X5 **Pepper** sold goods to **Nissan** for \$30 million at a mark-up 25%. **Nissan** still has 60% of these goods in inventory at 31 October 20X5.
- (3) **Nissan** owed **Pepper** \$1.5 million at 31 October 20X5 for some of the goods **Pepper** supplied during the year.

**Required:**

**Task 1:** What is the amount of the unrealised profit on the intragroup sale? (1 điểm)

	\$'000
Sales	
COGS	
Gross profit	
Unrealized profit	

**Task 2:** Complete the following to determine consolidated retained earnings (1.5 điểm)

	<b>Pepper \$'000</b>	<b>Nissan \$'000</b>
Per question		
Unrealized profit attributable to group		
Pre-acquisition retained earnings		
Total		
Group share of <b>Nissan</b>		
Group retained earning		

**Task 3:** Complete the consolidated statement of profit or loss (2,5 điểm)

	\$'000

Sales revenue	
Cost of sales	
Gross profit	
Distribution costs	
Administrative expenses	
Profit before tax	
Tax	
Profit for the year	
Profit attributable to:	
Owner of the parent	
Non-controlling interest	

### ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

<b>Tự luận bài TL1a</b>		<b>5.0</b>	<b>Ghi chú</b>																										
<b>TASK 1</b>	<table border="1"> <tr> <td><b>Calculation of Unrealized profit</b></td> <td><b>S'000</b></td> </tr> <tr> <td>Sales (125%)</td> <td>30,000</td> </tr> <tr> <td>COGS (100%)</td> <td>24,000</td> </tr> <tr> <td>Gross profit (25%)</td> <td>6,000</td> </tr> <tr> <td>Unrealized profit (60% in inventory)</td> <td>3,600</td> </tr> </table>	<b>Calculation of Unrealized profit</b>	<b>S'000</b>	Sales (125%)	30,000	COGS (100%)	24,000	Gross profit (25%)	6,000	Unrealized profit (60% in inventory)	3,600	1																	
<b>Calculation of Unrealized profit</b>	<b>S'000</b>																												
Sales (125%)	30,000																												
COGS (100%)	24,000																												
Gross profit (25%)	6,000																												
Unrealized profit (60% in inventory)	3,600																												
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TP. Hồ Chí Minh, ngày 21 tháng 4 năm 2024

**Người duyệt đề**

**Giảng viên ra đề**



Nguyễn Thị Thu Vân

Hoàng Thụy Diệu Linh