

**Mẫu đề thi đáp ứng chuẩn đầu ra học phần (CLO) và phục vụ đo lường đánh giá mức đạt PLO/PI**

(Phần dành cho giảng viên khi thiết kế đề thi và các cán bộ quản lý đào tạo)

TRƯỜNG ĐẠI HỌC VĂN LANG  
KHOA KẾ TOÁN KIỂM TOÁN

**ĐỀ THI CUỐI KỲ CHUẨN MỰC BCTC QUỐC TẾ**  
Học kỳ 2 - Năm học 2023 - 2024

**I. Thông tin chung**

Học phần: Chuẩn mực BCTC quốc tế Số tín chỉ: 3

Mã học phần: DAC0201

Mã nhóm lớp học phần: 232\_DAC0201\_01

Thời gian làm bài: **75 phút**

Hình thức thi: Trắc nghiệm và tự luận

SV được tham khảo tài liệu:

Có

Không

Giảng viên nộp đề thi, đáp án

Lần 1

Lần 2

**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>	Phân tích khung khái niệm về lập và trình bày thành phần báo cáo tài chính quốc tế.	Trắc nghiệm	25%	3,4	0,5 đ/câu	PI 1.1
<b>CLO2</b>	Vận dụng chuẩn mực để lập các báo cáo tài chính và giải quyết các tình huống tài chính – kế toán	Trắc nghiệm & Tự luận	25%	5,6,7,8 TL11,14,15	0,5 đ/câu	PI 2.1
<b>CLO3</b>	Vận dụng tư duy phân tích các chuẩn mực kế toán liên quan đến hàng tồn kho, tài sản cố định, doanh thu.	Trắc nghiệm & Tự luận	25%	8,9,10 TL12,13,16	0,5 đ/câu	PI 4.1
<b>CLO5</b>	Thể hiện tính tuân thủ văn bản pháp luật liên quan đến công việc kế toán.	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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Học phần: Chuẩn mực BCTC quốc tế	Số tín chỉ: 3
Mã học phần: DAC0201	Mã nhóm lớp học phần: 232_DAC0201_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"/>

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### 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. the performance obligation is satisfied.
- 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:*

All of the following are true regarding the presentation of current liabilities in the statement of financial position **except**

- A. The non-current liabilities section follows the current liabilities section.
- B. Current liabilities may be listed in order of maturity, in descending order of magnitude or in order of liquidity preference.
- C. Current liabilities are generally recorded at their full maturity values.
- D. Current liabilities should not be offset against the assets that will be used to liquidate them.

**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. Inventory	A. Cost
II. Prepaid expenses	B. Estimated amount collectible
III. Receivables	C. Lower-of-cost-or net realizable value

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

**ANSWER: A**

**Câu 5:**

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

- A. the cost of goods held on consignment from other companies.
- 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.

**Câu 6:**

Niles 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 Niles uses FIFO is

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

**ANSWER: A**

**Câu 7:**

A company acquired a elevator and incurred the following expenses:

- Purchase price of \$200,000
- Transport and installation cost of \$5,000
- Cost of employees' training to use the elevator of \$4,000
- Imported duty of \$8,000

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

- A. \$213,000
- B. \$200,000
- C. \$217,000
- D. \$205,000

**ANSWER: A**

**Câu 8:**

Stevenson Company purchased a depreciable asset for \$250,000 on April 1, 2019. 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, 2022 when the asset is sold?

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

**ANSWER: A**

**Câu 9:**

Use of the sum-of-the-years'-digits method

- A. means at the end of the asset's useful life the book value should equal the residual value.
- B. results in residual value being ignored.
- C. means the denominator is the years remaining at the beginning of the year.
- D. All of these answer choices are correct.

**ANSWER: A**

**Câu 10:**

Company A and Company Z sign an agreement that creates enforceable rights or obligations. With which step of revenue recognition is this more closely related?

- A. Identify the contract with the customer.
- B. Determine the transaction price.
- C. Allocate the transaction price to the separate performance obligations.
- D. Recognize revenue when each performance obligation is satisfied.

**ANSWER: A**

**PHẦN TỰ LUẬN (5 điểm)**

**Câu 11: (0.5 điểm)**

KPMG 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.	15,000
Prepaid Advertising	5,000
Buildings	80,400
Supplies	1,860
Salaries and Wages Payable	900
Accumulated Depr. - Buildings	26,800
Cash	40,000

**Required:**

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

**ANSWER:**

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

**Câu 12: (0.5 điểm)**

DHL Distribution Co. has determined its December 31, 2023 inventory on a FIFO basis at \$500,000. Information pertaining to that inventory follows:

Selling price	\$510,000
Cost to sell	20,000
Cost to complete	60,000

**Required:**

DHL records losses that result from applying the lower-of-cost-or-net realizable value rule. At December 31, 2023, the loss that DHL should recognize is **70,000** (0.5 điểm)

**ANSWER:**

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

**Câu 13: (1 điểm)**

KFC Company applied the straight-line method of depreciation to its non-current assets. KFC Company purchased a machinery on 1 June 20X3 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	12,800
Insurance expense for ten years	7,400
Other costs to put this machinery into use	25,200

**Required:**

1. The cost of the machinery in KFC Company 's statement of financial position is **1,070,000** (0.5 điểm)
2. The depreciation expense for the machinery in 20X3 is **119,000** (0.5 điểm)

**ANSWER:**

1. The cost of the machine in KFC 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 MG 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 building.
- A loss of \$40,000 was recognised on the revaluation of land.
- MG Company uses the single statement format for the statement of profit or loss and other comprehensive income.
- MG Company classifies expenses by function.

**Required:**

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

**ANSWER:**

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

**Câu 15: (1.5 điểm)**

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

Opening inventory at 1 October was 200 items valued at \$40 each

November	Purchases:	320 items at \$50 each
	Sales:	300 items at \$100 each
December	Purchases:	400 items at \$56 each
	Sales:	480 items at \$120 each

**Required:**

1. The cost of sales for the quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 38,560} (0.5 điểm)

2. The ending balance inventory for quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 7,840} (0.5 điểm)

3. The gross profit for quarter, using FIFO method, would be \$ {1:SHORTANSWER:= 49,040} (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)**

Unicons Construction enters into a contract with a customer to build a warehouse for \$475,000 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. Unicons 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:= 497,500} (0.5 điểm)

**ANSWER:**

The transaction price for this transaction is **\$497,500** (0.5 điểm)

*TP. Hồ Chí Minh, ngày 31 tháng 03 năm 2024*

**NGƯỜI DUYỆT ĐỀ**

**GIẢNG VIÊN RA ĐỀ**



**TS. Mai Bình Dương**

**ThS. Phan Minh Nguyệt**