

**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       Dự phòng

**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: 75 phút	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 type="checkbox"/> Dự phòng <input checked="" 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:** Fill in the blank related to following statements: “\_\_\_\_\_ is the quality of information that permits users to identify similarities in and differences between two sets of economic phenomena.”

- A. Comparability
- B. Confirmatory value
- C. Understandability
- D. Neutrality

**ANSWER: A**

**Câu 2:** The purpose of the International Accounting Standards Board is to

- A. develop a single set of high-quality IFRS.
- B. arbitrate accounting disputes between auditors and international companies.
- C. develop a uniform currency in which the financial transactions of companies throughout the world would be measured
- D. issue enforceable standards which regulate the financial accounting and reporting of multinational corporations.

**ANSWER: A**

**Câu 3:** The \_\_\_\_\_ method is generally used in practice and would include \_\_\_\_\_ as an expense.

- A. function-of-expense; selling expenses
- B. function-of-expense; depreciation expense

- C. nature-of-expense; administrative 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. III and B
- B. II and B
- C. I and A
- D. II and C

**ANSWER: A**

**Câu 5:** The cost of inventories included all of the following *except*:

- A. The cost of storing finished goods
- B. Irrecoverable import duties payable on the acquisition of inventories
- C. Fixed production overheads
- D. Variable production overheads

**Câu 6:** Lexus Company sells product 1664BLA for \$45 per unit. The cost of one unit of 1664BLA is \$36. The estimated cost to complete a unit is \$8, and the estimated cost to sell is \$5. At what amount per unit should product 1664BLA be reported, applying lower-of-cost-or-net realizable value?

- A. \$32
- B. \$36
- C. \$37
- D. \$40

**ANSWER: A**

**Câu 7:** A company acquired a machine and incurred the following expenses:

- Purchase price of \$100,000
- Installation and testing cost of \$2,500
- Cost of employees' training to use the machine of \$2,000
- Imported duty of \$4,000

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

- A. \$106,500
- B. \$100,000
- C. \$108,500
- D. \$102,500

**ANSWER: A**

**Câu 8:** On April 1, 2020, Verlin Co. purchased new machinery for \$240,000. The machinery has an estimated useful life of five years, and depreciation is computed by the sum-of-the-years'-digits method. The accumulated depreciation on this machinery at March 31, 2022, should be

- A. \$144,000
- B. \$160,000
- C. \$96,000
- D. \$80,000

**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:** On January 15, 2021, Bella Vista Company enters into a contract to build custom equipment for ABC Carpet Company. The contract specified a delivery date of March 1. The equipment was not delivered until March 31. The contract required full payment of €75,000 30 days after delivery. The revenue for this contract should be

- A. recorded on March 31, 2021.
- B. recorded on January 15, 2021.
- C. recorded on March 1, 2021.
- D. recorded on April 30, 2021.

**ANSWER: A**

### **PHẦN TỰ LUẬN (5 điểm)**

#### **Câu 11: (0.5 điểm)**

E&Y 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 Depr. - Buildings	15,000
Cash	40,000

**Required:**

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

**ANSWER:**

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

**Câu 12: (0.5 điểm)**

TCL Distribution 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:**

TCL records losses that result from applying the lower-of-cost-or-net realizable value rule. At December 31, 2022, the loss that TCL should recognize is  $\$35,000$  (0.5 điểm)

**ANSWER:**

At December 31, 2022, the loss that TCL 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 October 20X3 and the useful life is estimated 5

years, residual value of \$25,000. The invoice showed:

Cost of machine	\$516,000
Cost of installation machine	6,400
Insurance expense for ten years	3,700
Other costs to put this machine into use	12,600

**Required:**

1. The cost of the machine in Jolibee Company 's statement of financial position is **#{1:SHORTANSWER:=535,000} (0.5 điểm)**
2. The depreciation expense for the machine in 20X3 is **#{1:SHORTANSWER:=25,500} (0.5 điểm)**

**ANSWER:**

1. The cost of the machine in Jolibee Company 's statement of financial position is **\$535,000 (0.5 điểm)**
2. The depreciation expense for the machine in 20X3 is **\$25,500 (0.5 điểm)**

**Câu 14: (1 điểm)**

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

**Required:**

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

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

**ANSWER:**

1. **The profit or loss of BMW Company for the year ended 31 December 2023 was \$ 624,000 (0.5 điểm)**

2. **Total comprehensive income of BMW Company for the year ended 31 December 2023 was \$607,000 (0.5 điểm)**

**Câu 15: (0.5 điểm)**

Marle Construction enters into a contract with a customer to build a warehouse for \$950,000 on March 30, 2022 with a performance bonus of \$50,000 if the building is completed by July 31, 2022. The bonus is reduced by \$10,000 each week that completion is delayed. Marle commonly includes these completion bonuses in its contracts and, based on prior experience, estimates the following completion outcomes:

Completed by	Probability
July 31, 2022	65%

August 7, 2022	25%
August 14, 2022	5%
August 21, 2022	5%

**Required:**

The transaction price for this transaction is \$ {1:SHORTANSWER:= 995,000} (0.5 điểm)

**ANSWER:**

The transaction price for this transaction is **\$995,000** (0.5 điểm)

**Câu 16: (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)

TP. Hồ Chí Minh, ngày 20 tháng 03 năm 2024

**NGƯỜI DUYỆT ĐỀ**

**GIẢNG VIÊN RA ĐỀ**

**TS. Mai Bình Dương**

**ThS. Phan Minh Nguyệt**

