

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

ĐỀ THI VÀ ĐÁP ÁN
THI KẾT THÚC HỌC PHẦN – LẦN 1
Học kỳ 3, năm học 2023-2024

I. Thông tin chung

Tên học phần:	F3- Kế toán tài chính 2 (ACCA)		
Mã học phần:	71ACCT30202	Số tín chỉ:	2
Mã nhóm lớp học phần:	233_71ACCT30202_01,02		
Hình thức thi: Trắc nghiệm kết hợp Tự luận	Thời gian làm bài:	60	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 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)
CLO1	Vận dụng chuẩn mực kế toán quốc tế (IAS), chuẩn mực lập báo cáo tài chính quốc tế (IFRS) liên quan để ghi nhận các nghiệp vụ kinh tế phát sinh trong tổ chức	Trắc nghiệm	20%	Câu 1 Câu 2 Câu 3 Câu 4	0,5 0,5 0,5 0,5	PLO1/PI1.1
CLO2	Vận dụng chuẩn mực kế toán quốc tế (IAS), chuẩn mực lập báo cáo tài chính quốc tế (IFRS) liên quan lập và trình bày báo cáo tài chính	Tự luận	20%	Câu 5 Câu 6 Câu 11	0,5 0,5 1	PLO1/PI1.1
CLO3	Lập báo cáo tài chính công ty độc lập và báo cáo tài chính hợp nhất theo đúng quy định chuẩn mực kế toán quốc tế	Tự luận	20%	Câu 11	2	PLO4/PI4.1
CLO4	Vận dụng tư duy phản biện khi lập các chỉ tiêu trên báo cáo tài chính của doanh nghiệp độc lập, báo cáo tài chính hợp nhất một cách thành thạo	Trắc nghiệm	20%	Câu 11	2	PLO8/PI8.1
CLO5	Thể hiện tuân thủ đạo đức nghề nghiệp khi giải quyết các	Trắc nghiệm	20%	Câu 7 Câu 8 Câu 9	0,5 0,5 0,5	PLO9/PI9.2

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
	tình huống nêu ra trong học phần			Câu 10	0,5	

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@CLO1

A company made an issue for cash of 500,000 50c shares at a premium of 30c per share. Which one of the following journal entries correctly records the issue?

	<i>Debit</i>	<i>Credit</i>
	\$	\$
A. Bank	400,000	
Share capital		250,000
Share premium		150,000
B. Share capital	500,000	
Share premium	300,000	
Bank		800,000
C. Bank	800,000	
Share capital		500,000
Share premium		300,000
D. Share capital	250,000	
Share premium	150,000	
Bank		400,000

ANSWER: A

Câu 1b@CLO1

A company made a right issue for cash of 700,000 rights at the price of \$2 per right. The nominal value of an ordinary share is 75c per share.

Which one of the following journal entries correctly records the issue?

	<i>Debit</i>	<i>Credit</i>
	\$	\$
A. Bank	1,400,000	
Share capital		525,000
Share premium		875,000
B. Share capital	750,000	
Share premium	300,000	
Bank		1,050,000
C. Bank	1,400,000	
Share capital		875,000
Share premium		525,000
D. Share capital	1,000,000	
Share premium	300,000	
Bank		1,300,000

ANSWER: A

Random 1 trong 2 câu sau:

Câu 2a@CLO1

A sole trader fixes his prices to achieve a margin of 20%. All his sales are for cash. He suspects that one of his sales assistants is stealing cash from sales revenue.

His trading account for the month of June 20X3 is as follows:

	\$
Recorded sales revenue	181,600
Cost of sales	154,000

Gross profit	67,600
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Assuming that the cost of sales is correct, how much cash could the sales assistant have taken?

- A. \$10,900
- B. \$38,500
- C. \$192,500
- D. It is not possible to calculate a figure from this information

ANSWER: A

Câu 2b@CLO1

A sole trader fixes his prices to achieve a margin of 25%. All his sales are for cash. He suspects that one of his sales assistants is stealing cash from sales revenue.

His trading account for the month of June 20X3 is as follows:

	\$
Recorded sales revenue	181,600
Cost of sales	154,000
Gross profit	67,600

Assuming that the cost of sales is correct, how much cash could the sales assistant have taken?

- A. \$23,733
- B. \$51,333
- C. \$181,600
- D. It is not possible to calculate a figure from this information

ANSWER: A

Random 1 trong 2 câu sau:

Câu 3a@CLO1

On 31 December 20X0, the inventory of Mohi company was completely destroyed by fire. The following information is available:

- 1 Inventory at 1 December 20X0 at cost \$28,400
- 2 Purchases for December 20X0 \$49,600
- 3 Sales in December 20X0 \$64,800
- 4 Standard gross profit percentage on cost is 25%

Based on this information, which of the following is the amount of inventory destroyed ?

- A. \$26,160
- B. \$51,840
- C. \$12,960
- D. \$29,400

ANSWER: A

Câu 3b@CLO1

On 31 December 20X0, the inventory of Mohi company was completely destroyed by fire. The following information is available:

- 1 Inventory at 1 December 20X0 at cost \$28,400
- 2 Purchases for December 20X0 \$49,600
- 3 Sales in December 20X0 \$64,800
- 4 Standard gross profit percentage on cost is 35%

Based on this information, which of the following is the amount of inventory destroyed ?

- A. \$30,000
- B. \$48,000
- C. \$78,000

D. \$35,880

ANSWER: A

Random 1 trong 2 câu sau:

Câu 4a@CLO1

Wanda keeps no accounting records. The following information is available about her position and transactions for the year ended 31 December 20X4:

	\$
Net assets at 1 January 20X4	210,000
Drawings during 20X4	48,000
Capital introduced during 20X4	80,000
Net assets at 31 December 20X4	400,000

Based on this information, what was Wanda's profit for 20X4?

A. \$158,000

B. \$190,000

C. \$318,000

D. \$222,000

ANSWER: A

Câu 4b@CLO1

Wanda keeps no accounting records. The following information is available about her position and transactions for the year ended 31 December 20X4:

	\$
Net assets at 1 January 20X4	210,000
Drawings during 20X4	48,000
Capital introduced during 20X4	90,000
Net assets at 31 December 20X4	400,000

Based on this information, what was Wanda's profit for 20X4?

A. \$148,000

B. \$190,000

C. \$328,000

D. \$232,000

ANSWER: A

Random 1 trong 2 câu sau:

Câu 5a @CLO2

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.

What was the company's capital structure at 30 June 20X3?

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	187,500	287,500
B.	225,000	325,000
C.	212,500	262,500
D.	225,000	250,000

Câu 5b@CLO2

At 30 June 20X8 the capital structure of a company was as follows:

Ordinary share capital	\$100,000
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200,000 shares of 50c each	
Share premium account	\$180,000

During 20X9 the company made a bonus issue of one share for every two held, using the share premium account for the purpose.

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

	<i>Ordinary share capital</i>	<i>Share premium account</i>
	\$	\$
A.	150,000	130,000
B.	175,000	245,000
C.	245,000	175,000
D.	175,000	145,000

ANSWER: A

Random 1 trong 2 câu sau:

Câu 6a@CLO2

Moon Co acquired 80% of the equity share capital of Sun Co several years ago. In the year to 31 December 20X4, Moon Co made a profit after taxation of \$120,000 and Sun Co made a profit after taxation of \$40,000. During the year Moon Co sold goods to Sun Co at a price of \$40,000. The gross profit was 40% on the sales price. At 31 December 20X4, 25% of these goods were still held in the inventory of Moon Co.

What profit is attributable to the non-controlling interest in the consolidated statement of profit or loss of the Moon Group for the year to 31 December 20X4?

- A. \$8,000
- B. \$6,200
- C. \$31,000
- D. \$7,000

ANSWER: A

Câu 6b@CLO2

Moon Co acquired 70% of the equity share capital of Sun Co several years ago. In the year to 31 December 20X4, Moon Co made a profit after taxation of \$120,000 and Sun Co made a profit after taxation of \$40,000. During the year Moon Co sold goods to Sun Co at a price of \$40,000. The gross profit was 40% on the sales price. At 31 December 20X4, 25% of these goods were still held in the inventory of Moon Co.

What profit is attributable to the non-controlling interest in the consolidated statement of profit or loss of the Moon Group for the year to 31 December 20X4?

- A. \$12,000
- B. \$9,300
- C. \$46,500
- D. \$10,500

ANSWER: A

Random 1 trong 2 câu sau:

Câu 7a@CLO5

A certain IFRS requires that the following disclosure is made in a note to the financial statements:

- (i) A brief description of its nature
- (ii) Where practicable an estimate of the financial effect

- (iii) An indication of the uncertainties relating to the amount or timing of any outflow
 (iv) The possibility of any reimbursement

Which of the following does the above disclosure apply to?

- A. Contingent liabilities
- B. Provisions
- C. Contingent assets
- D. Events after the reporting period

ANSWER: A

Câu 7b@CLO5

Which of the following statements about limited liability companies' accounting is/are correct?

- 1 A revaluation surplus arises when a non-current asset is sold at a profit.
- 2 The authorised share capital of a company is the maximum nominal value of shares and loan notes the company may issue.
- 3 IAS 10 Events After the Reporting Period requires all non-adjusting events to be disclosed in the notes to the financial statements.

- A. 3 only
- B. 2 only
- C. 1 and 2
- D. None of the statements are correct

ANSWER: A

Random 1 trong 2 câu sau:

Câu 8a@CLO5

A fire on 30 September 20X2 destroyed some of a company's inventory and its inventory records. The following information is available:

	\$
Inventory 1 September 20X2	318.000
Sales for September 20X2	612.000
Purchases for September 20X2	412.000
Inventory in good condition at 30 September 20X2	214.000

Standard gross profit percentage on sales is 25%

Based on this information, what is the value of the inventory in Statement of financial position as at 30 September 20X2 according to IAS 02 - Inventory?

- A. \$ 214,000
- B. \$ 412,000
- C. \$ 57,000
- D. \$ 318,000

ANSWER: A

Câu 8b@CLO5

A fire on 30 September 20X2 destroyed some of a company's inventory and its inventory records. The following information is available:

	\$
Inventory 1 September 20X2	318.000
Sales for September 20X2	612.000
Purchases for September 20X2	412.000

Inventory in good condition at 30 September 20X2 214.000

Standard gross profit percentage on cost is 25%

Based on this information, what is the value of the inventory in Statement of financial position as at 30 September 20X2 according to IAS 02 - Inventory?

- A. \$ 214,000
- B. \$ 57,000
- C. \$ 26,400
- D. \$ 318,000

ANSWER: A

Random 1 trong 2 câu sau:

Câu 9a @CLO5

Which one of the following lists of such events consists only of items that, according to IAS 10 – Events after the reporting period, should normally be classified as non-adjusting?

- 1 The sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 2 Changes in foreign exchange rates, major purchases of non-current assets
- 3 Discovery of fraud or error which shows that the financial statements were incorrect
- 4 The issue of shares and loan notes

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

ANSWER: A

Câu 9b @CLO5

Which one of the following lists of such events consists only of items that, according to IAS 10 – Events after the reporting period, should normally be classified as non-adjusting?

- 1 The sale of inventories valued at cost at the end of the reporting period for a figure in excess of cost
- 2 Changes in foreign exchange rates, major purchases of non-current assets
- 3 An acquisition of another company
- 4 The issue of shares and loan notes

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

ANSWER: A

Random 1 trong 2 câu sau:

Câu 10a @CLO5

In preparing a company's statement of cash flows complying with IAS 7 Statements of Cash Flows, which, if any, of the following items **only** form part of the calculation of cash flow from investing activities?

- 1 Proceeds of sale of land and equipment

- 2 Dividends received
3 Bonus issue of shares

- A. 1 only
B. 2 only
C. 3 only
D. None of them

ANSWER: A

Câu 10b@CLO5

In preparing a company's statement of cash flows complying with IAS 7 Statements of Cash Flows, which, if any, of the following items **only** form part of the calculation of cash flow from financing activities?

- 1 Proceeds of sale of land and equipment
2 Dividends received
3 Bonus issue of shares

- A. None of them
B. 2 only
C. 3 only
D. 1 only

ANSWER: A

PHẦN TỰ LUẬN (5,0 điểm)

Câu 11a@CLO2-3-4

P is the parent company of S. The following are the statements of financial position for both companies as at 31 October 20X3.

	P		S	
	\$'000	\$'000	\$'000	\$'000
Assets				
<i>Non-current assets</i>				
Property, plant and equipment	4,200			3,300
Investments: shares in S at cost	3,500			
		7,700		
<i>Current assets</i>				
Inventory	1,500		800	
Receivables	1,800		750	
Bank	600		350	
		<u>3,900</u>		<u>1,900</u>
Total assets		11,600		5,200
Equity and liabilities				
<i>Equity</i>				
Share capital - \$0.5 ordinary shares	9,000		4,000	
Retained earnings	680		200	
		9,680		4,200
<i>Current liabilities</i>				

Payables	1,220		200	
Tax	700		800	
		1,920		1,000
Total equity and liabilities		11,600		5,200

The following information is also available

(a) P purchased 80% ordinary shares in S on 1 August 20X2. At that date the balance on S's retained earnings was \$80,000. The fair value of the non-controlling interest at the date of acquisition was \$ 1,500,000

(b) During the year S sold goods with an invoice value of \$300,000 to P. S has a margin of 25% on sales. Half of the goods are still in P's inventory at the year end.

(c) P owes S \$40,000 at 31 October 20X3 for goods it purchased during the year.

Task 1 - 1 điểm: Complete the following to determine goodwill at acquisition

	\$'000	\$'000
Fair value of consideration transferred		
Fair value of non-controlling interest at acquisition		
Fair value of net assets acquired:		
Ordinary share capital		
Retained earnings		
Goodwill		

Task 2 - 1 điểm: Fill in the gaps to complete the working for group retained earnings

	P	S
	\$'000	\$'000
Per question		
Adjustment for unrealised profit		
Pre-acquisition retained earnings		
Total S		
Group share of S		
Group retained earnings		

Task 3 - 1 điểm: Fill in the gaps to complete the non-controlling interest in the group statement of financial position (Group SOFP)

	\$'000
NCI at acquisition	
NCI share of post acquisition retained earnings	
NCI in Group SOFP	

Task 4 - 2 điểm: Fill in the gaps to complete the group statement of financial position as at 31 October 20X3

Group Statement of financial position as at 31 October 20X3	\$'000	\$'000
Assets		
<i>Non-current assets</i>		
Property, plant and equipment		
Goodwill		
<i>Current assets</i>		
Inventory		
Receivables		
Bank		
Total assets		
Equity and liabilities		
<i>Equity</i>		
Share capital - \$0.5 ordinary shares		
Retained earnings		
Non-controlling interest		
<i>Current liabilities</i>		
Payables		
Tax		
Total equity and liabilities		

Câu 11b@CLO2-3-4

P is the parent company of S. The following are the statements of financial position for both companies as at 31 October 20X3.

	P		S	
	\$'000	\$'000	\$'000	\$'000
Assets				
<i>Non-current assets</i>				
Property, plant and equipment	4,200			3,300
Investments: shares in S at cost	3,500			
		7,700		
<i>Current assets</i>				
Inventory	1,500		800	
Receivables	1,800		750	
Bank	600		350	
		3,900		1,900
Total assets		11,600		5,200
Equity and liabilities				
<i>Equity</i>				

Share capital - \$0.5 ordinary shares	9,000		4,000	
Retained earnings	680		200	
		9,680		4,200
<i>Current liabilities</i>				
Payables	1,220		200	
Tax	700		800	
		<u>1,920</u>		<u>1,000</u>
Total equity and liabilities		11,600		5,200

The following information is also available

(a) P purchased 75% ordinary shares in S on 1 August 20X2. At that date the balance on S's retained earnings was \$80,000. The fair value of the non-controlling interest at the date of acquisition was \$1,500,000.

(b) During the year S sold goods with an invoice value of \$300,000 to P. S has a mark-up of 20% on cost. Half of the goods are still in P's inventory at the year end.

(c) P owes S \$30,000 at 31 October 20X3 for goods it purchased during the year

Task 1 - 1 điểm: Complete the following to determine goodwill at acquisition

	\$'000	\$'000
Fair value of consideration transferred		
Fair value of non-controlling interest at acquisition		
Fair value of net assets acquired:		
Ordinary share capital		
Retained earnings		
Goodwill		

Task 2 - 1 điểm: Fill in the gaps to complete the working for group retained earnings

	P	S
	\$'000	\$'000
Per question		
Adjustment for unrealised profit		
Pre-acquisition retained earnings		
Total S		
Group share of S		
Group retained earnings		

Task 3 - 1 điểm: Fill in the gaps to complete the non-controlling interest in the group statement of financial position (Group SOFP)

	\$'000
NCI at acquisition	

NCI share of post acquisition retained earnings	
NCI in Group SOFP	

Task 4 - 2 điểm: Fill in the gaps to complete the group statement of financial position as at 31 October 20X3

Group Statement of financial position as at 31 October 20X3	\$'000	\$'000
Assets		
<i>Non-current assets</i>		
Property, plant and equipment		
Goodwill		
<i>Current assets</i>		
Inventory		
Receivables		
Bank		
Total assets		
Equity and liabilities		
<i>Equity</i>		
Share capital - \$0.5 ordinary shares		
Retained earnings		
Non-controlling interest		
<i>Current liabilities</i>		
Payables		
Tax		
Total equity and liabilities		

ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Tự luận bài 11a@CLO2-3-4		5.0	Ghi chú																								
TASK 1	<p>Task 1 - 1 điểm: Complete the following to determine goodwill at acquisition</p> <table border="1"> <thead> <tr> <th></th> <th>\$'000</th> <th>\$'000</th> </tr> </thead> <tbody> <tr> <td>Fair value of consideration transferred</td> <td></td> <td>3,500</td> </tr> <tr> <td>Fair value of non-controlling interest at acquisition</td> <td></td> <td>1,500</td> </tr> <tr> <td>Fair value of net assets acquired:</td> <td></td> <td></td> </tr> <tr> <td>Ordinary share capital</td> <td>4,000</td> <td></td> </tr> <tr> <td>Retained earnings</td> <td>80</td> <td></td> </tr> <tr> <td></td> <td></td> <td>(4,080)</td> </tr> <tr> <td>Goodwill</td> <td></td> <td>920</td> </tr> </tbody> </table>		\$'000	\$'000	Fair value of consideration transferred		3,500	Fair value of non-controlling interest at acquisition		1,500	Fair value of net assets acquired:			Ordinary share capital	4,000		Retained earnings	80				(4,080)	Goodwill		920	1.0	
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TASK 2		P	S	1.0	
		\$'000	\$'000		
	Per question	680	200		
	Adjustment for unrealised profit		(25)		
	Pre-acquisition retained earnings		<u>(80)</u>		
	Total S		95		
	Group share of S	<u>71</u>			
	Group retained earnings	751			
TASK 3		\$'000		1.0	
	NCI at acquisition	1,500			
	NCI share of post acquisition retained earnings	<u>24</u>			
	NCI in Group SOFP	1,524			
TASK 4	Group Statement of financial position as at 31 October 20X3	\$'000	\$'000	2.0	
	Assets				
	Non-current assets				
	Property, plant and equipment	7,500			
	Goodwill	<u>920</u>			
			8,420		
	Current assets				
	Inventory	2,275			
	Receivables	2,520			
	Bank	<u>950</u>			
			5,745		
	Total assets		<u>14,165</u>		
	Equity and liabilities				
	Equity				
	Share capital - \$0.5 ordinary shares	9,000			
	Retained earnings	751			
	Non-controlling interest	<u>1,524</u>			
			11,275		
	Current liabilities				
	Payables	1,390			
Tax	<u>1,500</u>				
		2,890			
Total equity and liabilities		<u>14,165</u>			
		Điểm tổng	5.0		

Người duyệt đề

TP. Hồ Chí Minh, ngày 7 tháng 7 năm 2024

Giảng viên ra đề



Nguyễn Thị Thu Vân



Hoàng Thụy Diệu Linh