

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

**ĐỀ THI VÀ ĐÁP ÁN**  
**THI KẾT THÚC HỌC PHẦN – LẦN 2**  
**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: <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)
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

The Panen Co own 30% of the ordinary shares of Siemens Co. What is the correct accounting treatment of the revenues and costs of Siemens Co for reporting period in the consolidated statement of profit or loss of the Panen group?

- A. 30% of the profit after tax of Siemens Co should be added to Panen's consolidated profit before tax
- B. The revenues and cost of Siemens Co are added to the revenues and costs of Panen on a line by line basis
- C. 30% of the revenues and costs of Siemens Co are added to the revenues and costs of Panen on a line by line basis
- D. The revenues and costs of Siemens Co are added to the revenues and costs of Panen Co on a line by line basis, then 70% of the profit after tax is deducted so that only Panen Co's share remains in the consolidated accounts

ANSWER: A

**Câu 1b@CLO1**

The Panen Co own 40% of the ordinary shares of Siemens Co. What is the correct accounting treatment of the revenues and costs of Siemens Co for reporting period in the consolidated statement of profit or loss of the Panen group?

- A. 40% of the profit after tax of Siemens Co should be added to Panen's consolidated profit before tax
- B. The revenues and cost of Siemens Co are added to the revenues and costs of Panen on a line by line basis
- C. 40% of the revenues and costs of Siemens Co are added to the revenues and costs of Panen on a line by line basis
- D. The revenues and costs of Siemens Co are added to the revenues and costs of Panen Co on a line by line basis, then 60% of the profit after tax is deducted so that only Panen Co's share remains in the consolidated accounts

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 2a@CLO1**

Mercedes Co has created and owned 80% of Benz Co. Pre-acquisition retained earnings was zero. At 31 March 20X9 extracts from their individual statements of financial position were as follows

	Mercedes Co	Benz Co
	\$	\$
Share capital	100,000	50,000
Retained earnings	<u>450,000</u>	<u>100,000</u>
	550,000	150,000

During the year ended 31 March 20X, Benz Co has sold goods to Mercedes Co for \$50,000. Mercedes Co still had 50% of these goods in inventory at the year end. Benz Co uses a 25% mark-up on all goods.

What were the consolidated retained earnings of Mercedes Group at 31 March 20X9?

- A. \$526,000
- B. \$565,000
- C. \$545,000
- D. \$542,500

ANSWER: A

**Câu 2b@CLO1**

Mercedes Co has created and owned 70% of Benz Co. Pre-acquisition retained earnings was zero. At 31 March 20X9 extracts from their individual statements of financial position were as follows

	Mercedes Co	Benz Co
	\$	\$
Share capital	100,000	50,000
Retained earnings	<u>450,000</u>	<u>100,000</u>
	550,000	150,000

During the year ended 31 March 20X, Benz Co has sold goods to Mercedes Co for \$50,000. Mercedes Co still had 50% of these goods in inventory at the year end. Benz Co uses a 25% mark-up on all goods.

What were the consolidated retained earnings of Mercedes Group at 31 March 20X9?

- A. \$516,500
- B. \$514,000
- C. \$524,500
- D. \$544,000

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 3a@CLO1**

On 30 June 20X2, a company had \$1m 8% loan notes in issue, interest being paid half-yearly on 30 June and 31 December.

On 1 April 20X3 the company issued \$500,000 7% loan notes, interest payable half-yearly on 31 March and 30 September.

What figure should appear in the company's statement of profit or loss for interest expenses in the year ended 30 June 20X3?

- A. \$88,750
- B. \$85,750
- C. \$85,833
- D. \$70,750

ANSWER: A

**Câu 3b@CLO1**

On 30 June 20X2, a company had \$1m 8% loan notes in issue, interest being paid half-yearly on 30 June and 31 December.

On 1 April 20X3 the company issued \$600,000 7% loan notes, interest payable half-yearly on 31 March and 30 September.

What figure should appear in the company's statement of profit or loss for interest expenses in the year ended 30 June 20X3?

- A. \$90,500
- B. \$87,750
- C. \$87,000
- D. \$72,500

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 4a@CLO1**

On 31 December 20X0 the inventory of Hiuan 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 sales revenue 32%

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

- A. \$33,936
- B. \$61,800
- C. \$29,486
- D. \$19,440

ANSWER: A

**Câu 4b@CLO1**

On 31 December 20X0 the inventory of Hiuan 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 sales revenue 30%

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

- A. \$32,640
- B. \$55,320
- C. \$35,880
- D. \$19,446

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 5a @CLO2**

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

	20X8	20X7
Share capital	3,000,000	2,000,000
Share premium	500,000	0
Loan notes	1,800,000	3,000,000

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

- A. not enough information is provided
- B. \$500,000 inflow
- C. \$300,000 outflow
- D. \$300,000 inflow

ANSWER: A

**Câu 5b@CLO2**

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

	20X8	20X7
Share capital	3,000,000	2,000,000
Share premium	700,000	0
Loan notes	1,800,000	2,000,000

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

- A. not enough information is provided
- B. \$1,500,000 inflow
- C. \$1,500,000 outflow
- D. \$1,700,000 outflow

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 6a@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. 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?

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

ANSWER: A

**Câu 6b@CLO2**

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

Ordinary share capital	
200,000 shares of 50c each	\$100,000
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, and later issued for cash another 50,000 shares at 80c per share.

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

	Ordinary share capital	Share premium account
	\$	\$
A.	175,000	145,000
B.	175,000	245,000
C.	245,000	175,000

D. 145,000 175,000

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 7a@CLO5**

Which one of the following statements is correct under IAS 7 Statement of Cash Flows?

- A. A business may make a profit but have negative cash flow.
- B. If a business makes a loss, it has negative cash flow.
- C. If a business makes a profit, it has positive cash flow.
- D. A business that breaks even has cash inflows equal to cash used.

ANSWER: A

**Câu 7b@CLO5**

Which one of the following statements correctly identifies a valid disadvantage to users of financial statements of the statement of cash flows?

- A. There is an opportunity to reclassify some cash outflows that might have been reported in the operating section as investing cash outflows.
- B. Under IAS 7 Statement of Cash Flows, an entity may use any format for their statement.
- C. Under IAS 7 Statement of Cash Flows the statement of cash flows may cover a different period of time to the other financial statements.
- D. Cash flow figures are more open to manipulation than the profit figure.

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 8a@CLO5**

IAS 10 Events After the Reporting Period regulates the extent to which events after the reporting period should be reflected in financial statements. Which one of the following lists of such events consists only of items that, according to IAS 10, should normally be classified as non-adjusting?

- A. Changes in foreign exchange rates, major purchases of non-current assets
- B. Insolvency of an account receivable which was outstanding at the end of the reporting period
- C. Destruction of a major non-current asset by fire, discovery of fraud or error which shows that the financial statements were incorrect
- D. Sale of inventory which gives evidence about its value at the end of the reporting period, issue of shares or loan notes

ANSWER: A

**Câu 8b@CLO5**

IAS 10 Events After the Reporting Period regulates the extent to which events after the reporting period should be reflected in financial statements. Which one of the following lists of such events consists only of items that, according to IAS 10, should normally be classified as non-adjusting?

- A. Issue of shares or loan notes, changes in foreign exchange rates
- B. Insolvency of an account receivable which was outstanding at the end of the reporting period, an acquisition of another company



- C. An acquisition of another company, discovery of fraud or error which shows that the financial statements were incorrect
- D. Sale of inventory which gives evidence about its value at the end of the reporting period, destruction of a major non-current asset by fire

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 9a @CLO5**

According to the illustrative financial structure in IAS 1 Presentation of financial statements, where should dividends payable at the year end be presented?

- A Statement of financial position
- B Statement of changes in equity
- C Statement of profit or loss and other comprehensive income
- D None of these

ANSWER: A

**Câu 9b @CLO5**

Which one of the following items does NOT appear under the heading 'equity and reserves' on a company statement of financial position required by IAS 1 Presentation of Financial Statements?

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

ANSWER: A

**Random 1 trong 2 câu sau:**

**Câu 10a @CLO5**

Which of the following statements about the requirements of IAS 37 Provisions, Contingent Liabilities and Contingent Assets are correct?

- 1 A contingent asset should be disclosed by note if an inflow of economic benefits is probable.
- 2 No disclosure of a contingent liability is required if the possibility of a transfer of economic benefits arising is remote.
- 3 Contingent assets must not be recognised in financial statements unless an inflow of economic benefits is virtually certain to arise.

- A All three statements are correct
- B 1 and 2 only
- C 1 and 3 only
- D 2 and 3 only

ANSWER: A

**Câu 10b @CLO5**

Which of the following statements is/are correct?

- 1 IAS 37 requires disclosure in the notes to the financial statements of the uncertainties affecting the outcome of a provision

2 IAS 10 requires disclosure of the nature and financial effect of a non-adjusting event after the reporting period in the notes to the financial statements

A Both 1 and 2

B 2 only

C 1 only

D Neither 1 or 2

ANSWER: A

### PHẦN TỰ LUẬN (5,0 điểm)

#### Câu 11a@CLO2-3-4

You are presented with the following trial balance of Alpha, a limited liability company, at 31 December 20X3. All tasks are related to each other.

**Task 1 - 2 điểm:** Do each of these items belong on the statement of financial position (SOFP) as at 31 December 20X3 (enter X in the correct option for each row).

	DEBIT	CREDIT	On SOFP	Not on SOFP
Sales revenue		5,780		
Bank		81		
Returns inward	95			
Land at cost	740			
Trade payables		340		
Share premium account		360		
Retained earnings at 1 January 20X2		315		
Accumulated depreciation - Furniture and equipment		420		
Trade receivables	900			
Purchases	3,570			
7% loan notes		470		
Inventory at 1 January 20X2	350			
Allowance for receivables at 1 January 20X2		40		
Administrative expenses	1,106			
Irrecoverable debts	150			
Share capital - \$0.5 ordinary shares		1,800		
Accumulated depreciation - Buildings		360		
Buildings at cost	1,500			
Furniture and equipment at cost	1,200			
Suspense account	355			
Total	9,966	9,966		

#### Task 2 - 1 điểm

The loan notes interest paid of \$355 has only been recorded in the bank account.

Prepare the double entry by entering X in the correct option for each row.

	DEBIT	CREDIT	Neither DEBIT nor CREDIT
Bank			

Loan notes interest			
Suspense account			
Accruals			

**Task 3 - 1 điểm**

The closing inventory is \$100,000. Prepare the below extracts of statement of profit or loss for Alpha for the year ended 31 December 20X3.

<b>Alpha</b>		
<b>Statement of profit or loss</b>		
<b>for the year ended 31 December 20X3</b>	<b>\$'000</b>	<b>\$'000</b>
Revenues		
Less: Cost of goods sold		
Opening inventory		
Purchases		
Less: Closing inventory		
Gross profit		

**Task 4 - 1 điểm**

During October 20X3 a bonus issue of one for ten shares was made to ordinary shareholders. This has not been entered into the books. The share premium account was used for this purpose.

Prepare the double entry by entering X and the amounts (\$'000) in the correct option for each row.

	<b>\$'000</b>	<b>DEBIT</b>	<b>CREDIT</b>	<b>Neither DEBIT nor CREDIT</b>
Bank				
Share capital				
Share premium				
Retained earnings				

**Câu 11b@CLO2-3-4**

You are presented with the following trial balance of Alpha, a limited liability company, at 31 December 20X3. All tasks are related to each other.

**Task 1 - 2 điểm:** Do each of these items belong on the statement of profit or loss (SPL) for the year ended 31 December 20X3 (enter X in the correct option for each row).

	<b>DEBIT</b>	<b>CREDIT</b>	<b>On SPL</b>	<b>Not on SPL</b>
Sales revenue		5,780		
Bank		81		
Returns inward	95			
Land at cost	1450			
Trade payables		340		
Share premium account		360		
Retained earnings at 1 January 20X2		315		

Accumulated depreciation - Furniture and equipment		420		
Trade receivables	900			
Purchases	3,570			
7% loan notes		470		
Inventory at 1 January 20X2	350			
Allowance for receivables at 1 January 20X2		40		
Administrative expenses	1,106			
Irrecoverable debts	150			
Share capital - \$0.5 ordinary shares		1,800		
Accumulated depreciation - Buildings		360		
Buildings at cost	1,500			
Furniture and equipment at cost	1,200			
Suspense account		355		
Total	<b>10,321</b>	<b>10,321</b>		

**Task 2 - 1 điểm**

The credit purchases of \$355 had not been recorded in the purchases account.

Prepare the double entry by entering X in the correct option for each row.

	DEBIT	CREDIT	Neither DEBIT nor CREDIT
Suspense account			
Bank			
Purchases			
Trade payables			

**Task 3 - 1 điểm**

The closing inventory is \$100,000. Prepare the below extracts of statement of profit or loss for Alpha for the year ended 31 December 20X3.

<b>Alpha</b>		
<b>Statement of profit or loss</b>		
<b>for the year ended 31 December 20X3</b>	<b>\$'000</b>	<b>\$'000</b>
Revenues		
Less: Cost of goods sold		
Opening inventory		
Purchases		
Less: Closing inventory		
Gross profit		

**Task 4 - 1 điểm**

During October 20X3 a bonus issue of one for twelve shares was made to ordinary shareholders. This has not been entered into the books. The share premium account was used for this purpose.

Prepare the double entry by entering X and the amounts (\$'000) in the correct option for each row.

	\$'000	DEBIT	CREDIT	Neither DEBIT nor CREDIT
Bank				
Share capital				
Retained earnings				
Share premium				

## ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Tự luận bài 11a@CLO2-3-4				5.0	Ghi chú																																																																																																												
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<b>TASK 1</b>		<b>DEBIT</b>	<b>CREDIT</b>	<b>On SPL</b>	<b>Not on SPL</b>	2.0	
	Sales revenue		5,780	X			
	Bank		81		X		
	Returns inward	95		X			
	Land at cost	1450			X		
	Trade payables		340		X		
	Share premium account		360		X		
	Retained earnings at 1 January 20x2		315		X		
	Accumulated depreciation - Furniture and equipment		420		X		
	Trade receivables	900			X		
	Purchases	3,570		X			
	7% loan notes		470		X		
	Inventory at 1 January 20x2	350			X		
	Allowance for receivables at 1 January 20x2		40		X		
	Administrative expenses	1,106		X			
	Irrecoverable debts	150		X			
	Share capital - \$0.5 ordinary shares		1,800		X		
	Accumulated depreciation - Buildings		360		X		
	Buildings at cost	1,500			X		
	Furniture and equipment at cost	1,200			X		
Suspense account		355		X			
	10321	10321					
<b>TASK 2</b>		<b>DEBIT</b>	<b>CREDIT</b>	<b>Neither DEBIT nor CREDIT</b>	1.0		
	Suspense account		X				
	Bank			X			
	Purchases	X					
	Trade payables			X			
<b>TASK 3</b>	<b>Alpha</b>				1.0		
	<b>Statement of profit or loss</b>						
	<b>for the year ended 31 December 20X3</b>		<b>\$'000</b>	<b>\$'000</b>			
	Revenues			5,780			
	Less: Cost of goods sold						
	Opening inventory		350				
	Purchases (\$3570 + \$355)		3,925				
	Less: Closing inventory		100				
			4,175				
Gross profit			1,605				
<b>TASK 4</b>		<b>\$'000</b>	<b>DEBIT</b>	<b>CREDIT</b>	<b>Neither DEBIT nor CREDIT</b>	1.0	
	Bank				X		
	Share capital	150		X			
	Retained earnings				X		
	Share premium	150	X				
					<b>Điểm tổng</b>	<b>5.0</b>	

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

Người duyệt đề

Giảng viên ra đề



Nguyễn Thị Thu Vân



Hoàng Thụy Diệu Linh