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| TRƯỜNG ĐẠI HỌC VĂN LANG | **ĐỀ THI KẾT THÚC HỌC PHẦN** |
| **KHOA KẾ TOÁN KIỂM TOÁN** | Học kỳ: 1 | Năm học: | **2021 - 2022** |
| Mã học phần: 7KE0130 Tên học phần: F2- KẾ TOÁN QUẢN TRỊ 2  |
| Mã nhóm lớp HP: **211-7KE0130-01-Lần 1** |  |
| Thời gian làm bài: 75 (phút) |  |
| Hình thức thi: **Trắc nghiệm kết hợp tự luận** |  |
| **Cách thức nộp bài phần tự luận:**- SV gõ trực tiếp trên khung trả lời của hệ thống thi;- KHÔNG ĐƯỢC PHÉP UPLOAD FILE ẢNH HOẶC FILE EXCEL. |
|  |

**PHẦN TRẮC NGHIỆM 15 CÂU- 0.4 ĐIỂM /CÂU - (6 điểm)**

If Σx = 18, Σy = 48, Σx2 = 98, Σy2 = 850, Σxy = 250 and n = 5, what is the correlation coefficient?

**A.** 0.679

**B.** –0.679

**C.** 0.78

**D.** 0.098

ANSWER: A

Using an additive time series model, the quarterly trend (Y) is given by Y(T) = 90 + 12t, where t is the quarter (starting with t = 1 in the first quarter of 20X8). If the seasonal component in the fourth quarter is –50, what is the forecast for the actual value for the three quarter of 20X9, to the nearest whole number?

**A.** 124

**B.** 840

**C.** 88

**D.** 101

ANSWER: A

Which of the following may be considered to be objectives of budgeting?

(i) Establish a system of control

(ii) Communication

(iii) Coordinate activities

**A.** (ii), (iii) and (iv)

**B.** (i), and (ii)

**C.** (i) and (iii)

**D.** (ii) and (iii)

ANSWER: A

The standard cost card for a company’s only product is given below:

 $ per unit

Selling price 250

Direct labour 4 hours at $30 per hour 120

Direct material 4kg at $20 per kg 80

Fixed product overhead 8

Profit 42

For period, budgeted production and sales were 6,000 units, whilst actual production and sales were 7,000 units.

What is the flexed budget profit?

**A.** $302,000

**B.** $294,000

**C.** $296,000

**D.** $252,000

ANSWER: A

Budgeted sales of A for May are 20,000 units. At the end of the production process for A, 15% of production units are scrapped as defective. Opening inventories of A for May are budgeted to be 4,000 units and closing inventories will be 9,500 units. All inventories of finished goods must have successfully passed the quality control check. What is the production budget for A for May?

**A.** 30,000 units

**B.** 25,500 units

**C.** 25,800 units

**D.** 20,000 units

ANSWER: A

Which of the following relates to capital expenditure?

**A.** Cost of acquiring or enhancing non-current assets

**B.** Expenditure on the manufacture of goods or the provision of services

**C.** Recorded as a liability in the statement of financial position

**D.** Recorded as an asset in the statement of profit or loss

ANSWER: A

In which of the following circumstances is the use of a imposed budgeting process appropriate?

(i) When operational managers lack budgeting skills

(ii) When an organisation's different units act autonomously

(iii) In newly formed organisations

**A.** (i) and (iii)

**B.** (ii) and (iii)

**C.** (i) and (ii)

**D.** (i), (ii) and (iii)

ANSWER: A

If a single sum of $8,000 is invested at 9% per annum with interest compounded quarterly, what is the amount to which the principal will have grown by the end of year three? (approximately)

**A.** $10,448

**B.** $10,360

**C.** $12,300

**D.** $8,552

ANSWER: A

What is the present value of six annual payments of $8,000, the first paid immediately and discounted at 10%, giving your answer to the nearest $? Below is an extract from an ***annuity table***:

|  |  |
| --- | --- |
| Year  | Annuity factor |
|  | 10% |
| 1 | 0.909 |
| 2 | 1.736 |
| 3 | 2.487 |
| 4 | 3.17 |
| 5 | 3.791 |
| 6 | 4.355 |

**A.** $38,328

**B.** $34,840

**C.** $30,328

**D.** $48,000

ANSWER: A

An investment project has net present values as follows.

At a discount rate of 7% $72,200 positive

At a discount rate of 15% $18,000 positive

At a discount rate of 25% $9,200 negative

Using the above figures what is the best approximation of the internal rate of return of the investment project?

**A.** 21.6%

**B.** 21.9%

**C.** 20.0%

**D.** 22.5%

ANSWER: A

The costs below relate to the month of June.

 Fixed budget Flexed budget Actual

 5,000 units 5,200 units 5,200 units

Total direct materials $262,000 $272,000 $285,000

What was the total direct material variance?

**A.** $13,000 Adverse

**B.** $13,000 Favourable

**C.** $23,000 Adverse

**D.** $23,000 Favourable

ANSWER: A

|  |  |  |
| --- | --- | --- |
| Number of units produced  | 3,000 | 3,500 |
|   | Budget  | Actual |
|   | $  | $ |
| Direct materials  | 96,000 | 118,500 |
| Direct labour  | 78,000 | 98,000 |
| Variable overhead  | 144,000 | 170,000 |

The actual number of units produced was 3,500.

What was the total direct materials variance?

**A.** $6,500 Adverse

**B.** $6,500 Favourable

**C.** $16,000 Favourable

**D.** $16,000 Adverse

ANSWER: A

NVC Co budgeted to sell 5,000 units of a product in November at a standard price of $30 per unit and to earn a profit of $25,000. It actually sold 6,000 units at $28 per unit and earned a profit of $32,000.

What was the favourable sales volume profit variance for November?

**A.** $5,000

**B.** $7,000

**C.** $12,000

**D.** $30,000

ANSWER: A

A company purchased 12,500 kgs of material at a total cost of $65,000. The material price variance was $3,500 favourable. What was the standard price per kg?

**A.** $5.48

**B.** $5.20

**C.** $5.80

**D.** $5.40

ANSWER: A

The following summarised statement of financial position is available for L Co.

 $'000 $'000

 Non-current assets 42,300

 Current assets

 Inventory 55,000

 Receivables 62,000

 Cash 4,500

 163,800

 EQUITY AND LIABILITIES

 Capital and reserves 80,675

 Current liabilities (payables only) 83,125

 163,800

What is the value of the acid test ratio?

**A.** 0.8

**B.** 0.65

**C.** 1.46

**D.** 1.5

ANSWER: A

**PHẦN TỰ LUẬN (4 điểm) Gồm 5 câu**

**Câu 1 (1.5 điểm)**

J Co makes several products, including Component M.

The opening inventory of Component M at the start of January is expected to be 500 units.

Sales of Component M for January are budgeted at 5,000 units.

Sales are expected to increase by 10% per month.

Closing inventory at the end of each month is budgeted as 20% of next month’s sales units.

*Required:*

1. What is January closing inventory units?

2. What is January production units?

3. How many units of Component M should be produced in the 1st quarter of the year?

**Đáp án Câu 1**

**1. Sales of Component M for February = Sales of Component M for January + 10%\* Sales of Component M for January =5000+10%\*5000= 5,500 units (0.25đ)**

**January closing inventory units = 20% of February’s sales units = 20%\*5,500= 1100 units (0.25đ)**

**2. January production units = Sale units + closing inventory units – opening inventory units (0.25đ)**

 **= 5000+1100-500= 5600 units (0.25đ)**

**3. The units of Component M should be produced in the 1st quarter of the year is**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  **Jan**  |  **Feb**  |  **Mar**  |  **Total**  |  |
|  **Sales of M (units)**  | **5,000** | **5,500** | **6,050** | **16,550** | **0.125đ** |
|  **Opening inventory**  | **500** | **1,100** | **1,210** | **500** | **0.125đ** |
|  **Closing inventory**  | **1,100** | **1,210** | **1,331** | **1,331** | **0.125đ** |
|  **Production**  | **5,600** | **5,610** | **6,171** | **17,381** | **0.125đ** |

**Câu 2 (1 điểm)**

The following details have been extracted from the receivables collection records of C Co.

Invoices paid in the month after sale 70%

Invoices paid in the second month after sale 20%

Invoices paid in the third month after sale 8%

Bad debts 2%

Invoices are issued on the last day of each month.

Customers paying in the month after sale are entitled to deduct a 3% settlement discount.

Credit sales values for June to September are budgeted as follows.

June July August September

$50,000 $80,000 $100,000 $70,000

What is the amount budgeted to be received from credit sales in September?

**Đáp án Câu 2**

**The amount budgeted to be received from credit sales in September include:**

|  |  |  |  |
| --- | --- | --- | --- |
| **- June** |  **=8%\*50000=**  |  **$4,000**  | **0.25đ** |
| **- July** |  **=20%\*80000=**  |  **$16,000**  | **0.25đ** |
| **- August**  |  **=70%\*100000\*97%=**  |  **$67,900**  | **0.25đ** |
| **Total** |  |  **$87,900**  | **0.25đ** |

**Câu 3 (0.5 điểm)**

A car cost $80,000 in 20X1. The price indices are as follows.

20X1 90

20X2 95

20X3 102

20X4 108

How much does a car cost in 20X4?

|  |  |  |
| --- | --- | --- |
|  | **Price** | **Price indices** |
| **20X1** | **80,000** | **90** |
| **20X4** | **?** | **108** |

 **Đáp án Câu 3**

**A car cost in 20X4 =80000\*108/90=$96000 (0.5đ)**

**Câu 4 (0.5 điểm)**

A company expected to produce 800 units of its product, the Bone, in 20X1. In fact 900 units were produced. The standard labour cost per unit was $30 (2 hours at a rate of $15 per hour). The actual labour cost was $37,130 and the labour force worked 2,250 hours although they were paid for 2,350 hours. What is the direct labour rate variance for the company in 20X1?

**Đáp án Câu 4**

|  |  |
| --- | --- |
| **Cách 1** |  |
| **The direct labour rate variance for the company in 20X1**  |
| **=(P1-P0)\*Q1=(37130/2350-15)\*2350=** | **1,880 (A) (0.5đ)** |
| **Cách 2** |  |
| **2,350 hours should have cost (15\*2350)**  | **35,250**  |
| **but did cost**  | **37,130**  |
| **Rate variance**  | **1,880 (A) (0.5đ)** |

**Câu 5 (0.5 điểm)**

Banana Co uses standard marginal costing. Last month the standard contribution on actual sales was $50,000 and the following variances arose:

Sales price variance $2,000 Favourable

Sales volume contribution variance $2,500 Adverse

Fixed overhead expenditure variance $3,000 Favourable

There were no variable cost variances last month

What was the actual contribution for last month?

**Đáp án Câu 5**

**The actual contribution for last month = The standard contribution on actual sales + Sales price variance = 50000+2000=$52000 (0.5đ)**

*Ngày biên soạn: 15/10/2021*

**Giảng viên biên soạn đề thi:**

Lê Như Hoa

*Ngày kiểm duyệt:*

**Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi:**

Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email:khaothivanlang@gmail.combao gồmfile word và file pdf (được đặt password trên 1 file nén/lần gửi) và nhắn tin password + họ tên GV gửi qua Số điện thoại Thầy Phan Nhất Linh (**0918.01.03.09**).