

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA: KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN
Học kỳ I-Lần 1 , năm học 2023 - 2024

Mã học phần: 7KE0150

Tên học phần: Quản lý hiệu quả hoạt động kinh doanh (ACCA)

Mã nhóm lớp học phần: 231-7KE0150-01

Thời gian làm bài (phút/ngày): 75 phút

Hình thức thi: **Trắc nghiệm kết hợp tự luận**

SV được tham khảo tài liệu: Có Không

Sinh viên được tham khảo tài liệu giấy và file đã được download về máy

Cách thức nộp bài phần tự luận (Giảng viên ghi rõ yêu cầu):

- SV gõ trực tiếp trên khung trả lời của hệ thống thi **hoặc** upload **file excel/word**
- **KHÔNG ĐƯỢC PHÉP UPLOAD FILE ẢNH.**

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
- Phần tự luận liền sau phần trắc nghiệm
- Đáp án phần tự luận: **in đậm, màu đỏ**

PHẦN TRẮC NGHIỆM (10 CÂU: 4 ĐIỂM- 0.4 ĐIỂM/CÂU)

Câu 1:

In which of the following ways might financial returns be improved over the life cycle of a product?

- (1) Minimising the time to market
- (2) Minimising the breakeven time
- (3) Minimising the length of the life cycle

A 1 and 2 only

B 1 and 3 only

C 2 only

D 2 and 3 only

ANSWER: A

Câu 2:

The selling price of Product X is set at \$600 for each unit and sales for the coming year are expected to be 200 units.

A return of 20% on the investment of \$500,000 in Product X will be required in the coming year.

What is the target cost for each unit of Product X?

- A. \$100
- B. \$500
- C. \$20,000
- D. \$600

ANSWER: A

Câu 3:

A single division at ABC company, is manufacturing a single product X which sells for \$50,000 has following unit cost structure:

Direct material:	\$10,000
Direct labour:	\$8,000
Variable overhead:	\$12,000
Share of fixed cost:	\$10,000
Profit per unit:	\$10,000

In 202X, the budgeted production volume is 300 units.

What is the budgeted breakeven sales revenue:

- A. \$7,500,000
- B. \$5,000,000
- C. \$2,000,000
- D. \$7,000,000

ANSWER: A

Câu 4:

A company makes a single product with the following data:

	\$	\$
Selling price		40
Material	10	
Labour	12	
Variable overhead	8	
Fixed overhead	4	
		(34)
Profit per unit	6	

Budgeted output is 20,000 units.

What is the breakeven point in unit?

- A. 8,000 units
- B. 2,000 units
- C. 5,000 units
- D. 10,000 units

ANSWER: A

Câu 5:

ABC Co makes joint products X and Y. \$20,000 joint processing costs are incurred. At the split-off point, 4,000 units of X and 5,000 units of Y are produced, with selling prices of \$2 for X and \$3 for Y.

The units of X could be processed further to make 3,000 units of product Z. The extra costs incurred in this process would be fixed costs of \$800 and variable costs of \$0.1 per unit of input.

The selling price of Z would be \$2.8.

What profit or loss will arise if product X is further processed?

- A. Loss \$800
- B. Loss \$7,200
- C. Profit \$800
- D. Profit \$7,200

ANSWER: A

Câu 6:

The following data pertains to activity and maintenance costs for two recent years:

	Year 2	Year 1
Activity level in units	12,000	5,000
Maintenance cost	17,100	11,500

If the high-low method is used to separate fixed and variable components of the cost. What is the variable cost per unit (b)?

- A. \$0.8 /unit
- B. \$1.25/ units
- C. \$0.7 /unit
- D. \$0.5 /unit

ANSWER: A

Câu 7:

The following data pertains to activity and maintenance costs for two recent years:

	Year 2	Year 1
Activity level in units	12,000	5,000
Maintenance cost	17,100	11,500

If the high-low method is used to separate fixed and variable components of the cost. What is the level of fixed costs (a)?

- A. \$7,500
- B. \$5,250
- C. \$7,000
- D. \$8,500

ANSWER: A

Câu 8:

What is the purpose of a flexible budget?

- A To compare actual and budgeted results at virtually any level of production
- B To reduce the total time in preparing the annual budget
- C To allow management some latitude in meeting goals
- D To eliminate cyclical fluctuations in production reports by ignoring variable costs

ANSWER: A

Câu 9:

Product A1 consists of a mix of three materials, X, Y and Z. The standard material cost of a unit of A1 is as follows:

\$

Material X	5 kg at \$6 per kg	30
Material Y	4 kg at \$10 per kg	40
Material Z	3 kg at \$6 per kg	18

During March, 4,000 units of A1 were produced, and actual usage was:

Material X	19,000 kg
Material Y	15,200 kg
Material Z	11,400 kg

What was the materials yield variance in total for March?

- A \$2,400 favourable
- B \$2,400 adverse
- C \$200 favourable
- D \$200 adverse

ANSWER: A

Câu 10

An investment centre in Apple Co generates a profit of \$35,000. You have been given the following additional information about the investment centre.

Working capital	30,000
Non-current assets at cost	250,000
Accumulated depreciation	<u>180,000</u>
Net book value	70,000

What is the ROI for the investment centre? (to the nearest %)

- A. 35%
- B. 20%
- C. 30%
- D. 20.5%

ANSWER: A

PHẦN TỰ LUẬN (6 điểm)

Câu 1: (2 điểm)

The following estimates have been produced for a new product with an expected life of four years

	Year 1	Year 2	Year 3	Year 4
Units made and sold	2,000	6,000	10,000	12,000
	\$	\$	\$	\$
R&D costs	1,000,000	400,000		
Marketing costs	250,000	250,000	100,000	100,000
Production cost per unit	50	30	20	20
Customer service cost per unit	15	10	8	5
Disposal costs				100,000

What is the expected life cycle cost per unit?

Đáp án Câu 1:

	Year 1	Year 2	Year 3	Year 4
Units made and sold	2,000	6,000	10,000	12,000
	\$	\$	\$	\$
R&D costs	1,000,000	400,000		

Marketing costs	250,000	250,000	100,000	100,000
Production cost per unit	100,000	180,000	200,000	240,000
Customer service cost per unit	30,000	60,000	80,000	60,000
Disposal costs				100,000
	1,380,000	890,000	380,000	500,000
Total cost				3,150,000
Total unit				30,000
Life cycle cost per unit				105

0.5 điểm 0.5 điểm 0.5 điểm 0.5 điểm

Câu 2: (2 điểm)

An organisation manufactures and sells a single product, the G. It has produced the following budget for the coming year:

	\$000	\$000
Sales revenue (20,000 units)		5,000
Manufacturing costs		
- Fixed	1,600	
- Variable	1,400	
Selling costs		
- Fixed	1,200	
- Variable	400	
Cost of sales		<u>(4,600)</u>
Profit		400

1. If inventory levels are negligible, what is the breakeven point **in unit** (1 điểm)
2. What is the breakeven point **in sale revenue** (1 điểm)

Đáp án Câu 2:

1.

Contribution: $\$5,000,000 - (\$1,400,000 + \$400,000) = \$3,200,000$ (0.25đ)

For 20,000 units, that is a contribution of \$160 per unit (0.25đ)

Fixed costs amount to $\$1,600,000 + \$1,200,000 = \$2,800,000$ (0.25đ)

The breakeven point **in unit** = $FC/Unit\ contribution = \$2,800,000/\$160 = 17,500$ (0.25đ)

2.

Contribution ratio = $Contribution/Sale = 3,200,000/5,000,000 = 64\%$ (0.5đ)

The breakeven point **in sale revenue** = $FC/Contribution\ ratio = \$2,800,000/64\% = 4,375,000$ (0.5đ)

Câu 3 (2 điểm)

An investment centre in Apple Co generates a profit of \$20,000. You have been given the following additional information about the investment centre.

Working capital 15,000

Non-current assets at cost	250,000
Accumulated depreciation	<u>185,000</u>
Net book value	65,000

1. What is the ROI for the investment centre? (to the nearest %)
2. An investment in a non-current asset could be made which would result in a capital employed figure of \$100,000. The investment would result in a new profit figure of \$32,000 for the division. If the investment is made, what would the residual income be for the investment centre if the cost of capital is 12%?

Đáp án Câu 3:

1. $ROI = \text{Profit} / \text{Capital} = 20,000 / (15,000 + 65,000) = 25\%$ (1đ)
2. $RI = \text{Profit} - \text{Profit min} = 35,000 - ROI_{\text{min}} * \text{Capital} = 32,000 - 12\% * 100,000 = \$20,000$ (1đ)

Ngày biên soạn: 28/11/2023

Giảng viên biên soạn đề thi: Lê Như Hoa

Ngày kiểm duyệt: 28/11/2023

Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi: Lê Phan Thanh Hòa

- Sau khi kiểm duyệt đề thi, **Trưởng (Phó) Khoa/Bộ môn** gửi về Trung tâm Khảo thí qua email: bao gồm file 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 Nhật Linh (**0918.01.03.09**).
- 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 thêm Quý Thầy Cô.