

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 2 , 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) Maximising the breakeven time
- (3) Minimising the length of the life cycle

A 1 only

B 1 and 2 only

C 1 and 3 only

D 2 and 3 only

ANSWER: A

Câu 2:

The selling price of Product X is set at \$400 for each unit and sales for the coming year are expected to be 1,000 units.

A return of 15% on the investment of \$800,000 in Product X will be required in the coming year.

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

- A. \$280
- B. \$120
- C. \$280,000
- D. \$400

ANSWER: A

Câu 3:

A single division at ABC company, is manufacturing a single product X which sells for \$32,000 has following unit cost structure:

Direct material:	\$8,000
Direct labour:	\$5,400
Variable overhead:	\$9,000
Share of fixed cost:	\$6,000
Profit per unit:	\$3,600

In 202X, the budgeted production volume is 200 units.

What is the budgeted breakeven sales revenue:

- A. \$4,000,000
- B. \$1,714,286
- C. \$2,000,000
- D. \$20,000

ANSWER: A

Câu 4:

A company makes a single product with the following data:

	\$	\$
Selling price		50
Material	8	
Labour	13	
Variable overhead	9	
Fixed overhead	5	
		(35)
Profit per unit		15

Budgeted output is 10,000 units.

What is the breakeven point in unit?

- A. 2,500 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. \$15,000 joint processing costs are incurred. At the split-off point, 2,000 units of X and 4,000 units of Y are produced, with selling prices of \$3 for X and \$2 for Y.

The units of X could be processed further to make 1,000 units of product Z. The extra costs incurred in this process would be fixed costs of \$200 and variable costs of \$0.1 per unit of input.

The selling price of Z would be \$6.5.

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

- A. Profit \$100
- B. Loss \$400
- C. Loss \$100
- D. Profit \$400

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	18,000	7,500
Maintenance cost	25,650	17,250

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	18,000	7,500
Maintenance cost	25,650	17,250

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. \$11,250
- B. \$10,500
- C. \$11,000
- D. \$11,500

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 allow management some latitude in meeting goals
- C To eliminate cyclical fluctuations in production reports by ignoring variable costs
- D To reduce the total time in preparing the annual budget

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	2 kg at \$8 per kg	16
Material Y	3 kg at \$6 per kg	18
Material Z	6 kg at \$5 per kg	30

During March, 3,500 units of A1 were produced, and actual usage was:

Material X	7,200 kg
Material Y	12,000 kg
Material Z	22,600 kg

What was the materials yield variance in total for March?

- A \$3,300 adverse
- B \$3,300 favourable
- C \$300 favourable
- D \$300 adverse

ANSWER: A

Câu 10

An investment centre in Apple Co generates a profit of \$45,000. You have been given the following additional information about the investment centre.

Working capital	50,000
Non-current assets at cost	300,000
Accumulated depreciation	<u>200,000</u>
Net book value	100,000

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

- A. 30%
- B. 20%
- C. 35%
- D. 21%

ANSWER: A

PHẦN TỰ LUẬN (6 điểm)

Câu 1: (2 điểm)

Budget information relating to a company that manufactures four products is as follows.

Product	Maximum sales demand	Machine hour per unit	Maximum machine required	hour per hour	Sales price per unit	Material cost per unit
A	1,500	0.2	300		20	8
B	750	0.1	75		18	6
C	3,000	0.5	1500		16	9
D	1,500	0.4	<u>600</u>		22	10
			2,475			

Only 2,000 machine hours are available during the period. Applying the **principles of throughput accounting**, how many units of Product B should be made if the company produces output to maximise throughput and profit?

Đáp án Câu 1:

	A	B	C	D
Maximum sales demand (units)	1,500	750	3,000	1,500

Selling price per unit	20	18	16	22
Material cost per unit	8	6	9	10
Throughput per unit	12	12	7	12
Machine hours per unit	0.2	0.1	0.5	0.4
Throughput per machine hour	60	120	14	30
Priority for manufacture	2nd	1st	4th	3rd

(1.5 điểm)

The units of Product B should be made if the company produces output to maximise throughput and profit is : 750 (0.5đ)

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)		8,000
Manufacturing costs		
- Fixed	2,000	
- Variable	1,800	
Selling costs		
- Fixed	1,500	
- Variable	600	
Cost of sales		<u>-5,900</u>
Profit		2,100

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: $\$8,000,000 - (\$1,800,000 + \$600,000) = \$5,600,000$ (0.25đ)

For 20,000 units, that is a contribution of \$280 per unit (0.25đ)

Fixed costs amount to $\$2,000,000 + \$1,500,000 = \$3,500,000$ (0.25đ)

The breakeven point **in unit** = $FC/Unit\ contribution = \$3,500,000/\$280 = 12,500\ units$ (0.25đ)

2.

Contribution ratio = $Contribution/Sale = 5,600,000/8,000,000 = 70\%$ (0.5đ)

The breakeven point **in sale revenue** = FC/ Contribution ratio=\$3,500,000/70% = 5,000,000 (0.5đ)

Câu 3 (2 điểm)

Bee Co has an operating profit of \$15,000, and operating assets of \$80,000. The cost of capital is 10%. There is a proposed investment of \$10,000 which will increase the operating profit by \$2,000

1. What is the ROI with and without the proposed investment? (to two dp)
 - Without investment: ?%
 - With investment: ?%
2. What is the RI with and without the proposed investment?
 - Without investment: ?\$
 - With investment: ?\$

Đáp án Câu 3:

1. Without investment: $ROI = \text{Profit} / \text{Capital} = 15000 / 80000 = 18.75\%$ (0.5đ)
 With investment: $ROI = \text{Profit} / \text{Capital} = (15000 + 2000) / (80000 + 10000) = 18.89\%$ (0.5đ)
2. Without investment: $RI = \text{Profit} - \text{Capital} * ROI_{min} = 15000 - 80000 * 10\% = 7000$ (0.5đ)
 With investment: $RI = \text{Profit} - \text{Capital} * ROI_{min} = 17000 - 90000 * 10\% = 8000$ (0.5đ)

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 Nhất 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.