

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: 72ACCT30153.....

Tên học phần: F2-Kế toán quản trị 1 (ACCA)

Mã nhóm lớp học phần: 231_72ACCT30153_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 (15 CÂU: 6 ĐIỂM) (0.4 ĐIỂM/CÂU)

Câu 1:

Which of the following statements is/are correct?

1. The number of rooms a hotel has available on a given day is an example of data
 2. Information is data that has been processed into a form meaningful to the recipient.
 3. Percentage of average score above 5 points of students is an example of data
- A. (1) and (2)
B. (2) and (3)
C. only (1)
D. only (3)

ANSWER: A

Câu 2:

Which of the following is/are secondary sources of data

- (i) The Industry and trade magazine
- (ii) The Saigon times
- (iii) Historical records of expenditure on canteen costs in a hospital in order to prepare current forecasts

(iv) Data collected for a survey which was commissioned in order to determine whether Jolibee Co should launch a new product.

Which of the statements are true?

- A. (i), (ii) and (iii) only
- B. (ii), (iii) and (iv) only
- C. (i) and (ii) only
- D. (iii) and (iv) only.

ANSWER: A

Câu 3:

Quarterly overhead variance reports are an example of which of the following types of Management information?

- A. Tactical
- B. Strategic
- C. Planning
- D. Operational

ANSWER: A

Câu 4:

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

	Year 2	Year 1
Activity level in units	11,125	6,000
Maintenance cost	6,250	4,200

If the high-low method is used to separate fixed and variable components of the cost, which of the following statements is correct?

- A. The fixed cost is \$1,800
- B. The fixed cost is \$2,050
- C. The variable cost is \$2.50 per unit of activity
- D. The variable cost is \$0.70 per unit of activity

ANSWER: A

Câu 5:

Which of the following are NOT production cost?

- (1) Direct material costs
- (2) Direct labour costs
- (3) Electricity in sales department
- (4) Marketing cost

- A. (3) and (4)
- B. (1) and (4)
- C. (2) and (4)
- D. (1) and (3)

ANSWER: A

Câu 6:

Nhân Tâm Co wishes to minimise its inventory costs. Order costs are \$50 per order and holding costs are \$1.25 per unit per month. Rang Dong Co estimates annual demand to be

6,000 units.

What is the economic order quantity (to the nearest whole unit)?

- A. 200 units
- B. 693 units
- C. 353 units
- D. 245 units

ANSWER: A

Câu 7:

Data relating to a particular stores item are as follow: Avarage daily usage 400 units; Maximum daily usage 520 units; Minimun dailiy usage 180 units; Lead time for replenishment of inventory 10 to 15 days; Reorder quantity 8,000 units. What should be the reorder level?

- A. 7,800
- B. 6,000
- C. 5,000
- D. 8,000

ANSWER: A

Câu 8:

The following information relates to the a raw material inventory item:

- EOQ = 600 units
- Holding costs = \$3 per unit per annum
- Annual demand = 25,000 units

What is the cost of placing an order (Co)?

- A. \$21.6
- B. \$16.5
- C. \$20.5
- D. \$20.6

ANSWER: A

Câu 9:

A company has 4,000 staff at the start of 20X3 and at the end this had reduced to 3,850 due to redundancies being made. 200 staff took voluntary redundancy which was 50 more than the company had anticipated and these 50 employees were replaced. What is the labor turnover rate per year?

- A. 1.27%
- B. 3.82%
- C. 1.19%
- D. 2.63%

ANSWER: A

Câu 10:

An employee is paid on a piecework basis. The basis of the piecework scheme is as follows.

1 to 100 units – \$1.25 per unit

101 to 200 units – \$1.5 per unit

201 to 299 units – \$2 per unit

Only the additional units qualify for the higher rates. Rejected units do not qualify for payment. During a particular day the employee produced 275 units, of which 35 were rejected as faulty.

What did the employee earn for their day's work?

A. \$355

B. \$425

C. \$480

D. \$340

ANSWER: A

Câu 11:

Overhead absorption rate is \$4.2 per machine hour and the budgeted machine hours for this period is 25,000. Actual total overhead expenditure amounted to \$110,000 and 26,000 machine hours were recorded on actual production in the same period. Which of the following statement is true?

A. Total overhead for the period is under absorbed by \$800

B. Total overhead for the period is over absorbed by \$800

C. Total overhead for the period is under absorbed by \$5,000

A. Total overhead for the period is over absorbed by \$5,000

ANSWER: A

Câu 12:

ABC Co has two service centres serving two production departments. Overhead costs apportioned to each department are as follows.

	Production department		Service centres	
	Mixing	Stirring	Stores	Canteen
Allocated and apportioned overheads	80,000	120,000	50,000	70,000
Estimated work done by the service centres for other departments				
Stores	50%	40%	0%	10%
Canteen	55%	45%	0%	0%

The business uses the **reciprocal method** of apportionment.

After the apportionment of the service centres to the production departments, what will the total overhead cost be for the **mixing department**?

A. \$146,250

B. \$143,500

C. \$142,500

D. \$140,350

ANSWER: A

Câu 13:

Water Corporation produces a single product. Last year, the company had net operating income of \$25,600 using variable costing. Beginning and ending inventories were 3,000

units and 2,000 units, respectively. If the fixed manufacturing overhead cost was \$4.8 per unit, what would have been the net operating income using absorption costing?

- A. \$20,800
- B. \$28,000
- C. \$30,400
- D. \$28,500

ANSWER: A

Câu 14:

A company manufactures two joint products, A and B, in a common process. Data for June are as follows.

Opening inventory	600	
Direct materials added	7,000	
Conversion costs	10,000	(labour cost + overhead cost)
Closing inventory	800	

	Production Units	Sales Units	Sales price \$ per unit
A	2,000	1,500	2
B	4,000	3,000	4

If costs are apportioned between joint products on a sales value basis, what was the cost per unit of **product B** in June?

- A \$3.36
- B \$1.344
- C \$1.54
- D \$1.74

ANSWER: A

Câu 15:

Which of the following costing methods is most likely to be used by a Travel company?

- A. Service costing
- B. Job costing
- C. Batch costing
- D. Process costing

ANSWER: A

PHẦN TỰ LUẬN (4 điểm)

Câu 1: (2 điểm)

LG Co makes the following purchases and sales.

01-Jan	Purchases	4,000 units for \$9,800
05-Jan	Sales	2,000 units for \$8,000
15-Jan	Purchases	3,000 units for \$7,500
20-Jan	Purchases	2,500 units for \$6,500
28-Jan	Sales	5,000 units for \$22,500

- At 31 January what were the closing inventory valuations using FIFO (1đ)
- At 31 January what were the closing inventory valuations using LIFO (1đ)

Đáp án Câu 1:

1. The closing inventory valuations using FIFO = $2.6 * 2500 = 6,500$ (1đ)
2. The closing inventory valuations using LIFO = $2,000 * 2.45 + 500 * 2.5 = 6,150$ (1đ)

Câu 2 (1 điểm)

A company needs to produce 510 litres of Chemical X. There is a normal loss of 10% of the material input into the process. During a given month the company did produce 510 litres of good production, although there was an abnormal loss of 5% of the material input into the process.

How many litres of material were input into the process during the month?

Đáp án Câu 2:

Actual Output = Input - (%normal loss + %abnormal loss) * input (0.5đ)

=> Input = Actual Output / (1 - (%normal loss + %abnormal loss)) = $510 / (1 - (10\% + 5\%)) = 600$ units (0.5đ)

Câu 3 (1 điểm)

The production overhead of department P is absorbed using a machine hour rate. Budgeted production overheads for the department were \$280,000 and the actual machine hours were 70,000. Production overhead were under absorbed by \$9,400.

If actual production overheads were \$295,000, what was the overhead absorption rate per machine hour?

Đáp án Câu 3:

Absorbed cost = OAR * actual level (0.5 điểm)

<=> $295000 - 9400 = \text{OAR} * 70000$

=> $\text{OAR} = (295000 - 9400) / 70000 = 4.08$ \$/hour (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.