

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: 72ACCT30153.....

Tên học phần: F2-Kế toán quản trị 1

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. Data relates to facts, events and transactions and so forth
2. Information is data that has been processed into a form meaningful to the recipient.
3. Sales increase/decrease per product in last year is an example of data.

- A. (1), (2)
- B. (2), (3)
- C. only (2)
- D. only (3)

ANSWER: A

Câu 2

Which of costs is **not** classified as distribution cost in a company manufactures flour?

- A. Advertising cost

- B. Depreciation of delivery vehicles
- C. Salary paid to delivery driver
- D. Rental of the material warehouse

ANSWER: A

Câu 3

You are given the cost and volume information below:

Volume	Cost
1 unit	\$ 15
10 units	\$ 150
50 units	\$ 750

What type of a cost is given?

- A. variable cost
- B. fixed cost
- C. step cost
- D. mixed cost

ANSWER: A

Câu 4

The following table presents the outputs and the related costs for producing these outputs

Output (units)	Total costs
250	6,500
500	7,200

What is the total cost for producing 600 units?

- A. \$7,480
- B. \$7,500
- C. \$7,425
- D. \$7,680

ANSWER: A

Câu 5

Which of the following is NOT a characteristic of a good information?

- A. Complicate
- B. Timely
- C. Relevant
- D. Understandable

ANSWER: A

Câu 6

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

- EOQ = 250 units
- Holding costs = \$2 per unit per annum
- Cost of placing an order = \$20

What is the annual demand?

- A. 3,125 units
- B. 3,100 units

- C. 5,250 units
 - D. 5,520 units
- ANSWER: A

Câu 7

Thuan Thanh Co manufactures one product (the table). The following information relates to the table.

Average usage	240 units per day
Minimum usage	200 units per day
Maximum usage	320 units per day
Lead time	10 – 20 days
Reorder quantity	5,000 units

What is the Maximum inventory level?

- A. 9,400 units
 - B. 6,400 units
 - C. 7,800 units
 - D. 7,500 units
- ANSWER: A

Câu 8

Blue Co budgeted to produce 2,000 units of its product in the budgeted time of 50,000 hours. During the period the company actual produced 3,000 units in a total time of 66,000 hours. What is the capacity ratio for the period?

- A. 132%
- B. 75.76%
- C. 120%
- D. 130.2%

ANSWER: A

Câu 9:

An employee is paid on a piecework basis as follows:

- 1 to 500 units: \$0.15 per unit
- 501 to 1000 units: \$0.2 per unit
- 1001 to 1500 units: \$0.5 per unit

Only additional units qualify for the higher rates and rejected units to do not qualify for payment. During one day, an employee produced 1,400 units of which 50 were rejected. How much did the employee earn that day?

- A. \$350
- B. \$450
- C. \$500
- D. \$625

ANSWER: A

Câu 10

Apple has a budgeted production overhead of \$50,000 and a budgeted activity of 25,000 direct labour hours and therefore, a recovery rate of \$2 per direct labour hour.

If the actual overhead cost \$47,000 and 21,500 direct labour hours are worked, calculate the under/over absorbed overhead.

A. Under absorbed overhead \$4,000

B. Over absorbed overhead \$4,000

A. Under absorbed overhead \$5,000

B. Over absorbed overhead \$5,000

ANSWER: A

Câu 11

Budgeted information relating to two departments in a company for the next period is as follows.

Department	Production overhead	Direct material cost	Direct labour cost	Labour hours	Machine hours
	\$	\$	\$		
1	48,000	54,000	62,000	25,000	1,500
2	34,500	28,000	14,500	4,000	20,000

Individual direct labour employees within each department earn differing rates of pay, according to their skills, grade and experience. What is the most appropriate production overhead absorption rate for department 1?

A. \$1.92 per direct labour hour

B. \$32 per direct machine hour

C. \$6.56 per direct labour hour

D. \$0.774 per direct labour hour

ANSWER: A

Câu 12

Last month, Toshi's inventory was: opening \$5,000 units, closing 4,000 units. The profit using **marginal costing** was \$34,500. Fixed production overhead rate was \$4.5 per unit. What would the profit for the last month have been using **absorption costing**?

A. \$30,000

B. \$36,000

C. \$32,500

D. \$39,000

ANSWER: A

Câu 13

The overhead absorption rate for product X is \$3 per machine hour. Each unit of X requires 2 machine hours. Inventories of product T last period were:

- Opening inventory: 2,000 units

- Closing inventory: 2,500 units

Compared with the marginal costing profit for the period, the absorption costing profit for product T will be which of the following?

- A. \$3,000 higher
- B. \$3,000 lower
- C. \$1,500 lower
- D. \$1,500 higher

ANSWER: A

Câu 14

3,000 units of material are input into a process. Actual output is 2,500 units. Normal loss is 20% of input. Calculate the abnormal loss/ abnormal gain in the process?

- A. abnormal gain 100 units
- B. abnormal gain 600 units
- C. abnormal loss 100 units
- D. abnormal loss 600 units

ANSWER: A

Câu 15

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

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

ANSWER: A

PHẦN TỰ LUẬN (4 điểm)

Câu 1 (1 điểm):

A company incurs the following costs at various activity levels:

<i>Total cost</i>	<i>Activity level</i>
\$	Units
300,000	2,000
410,000	6,500
550,000	10,000

Using the high-low method which of the following is the correct equation for units and total cost from the above data?

Đáp án Câu 1:

1. Apply high, low method

$$\Rightarrow \text{the variable cost per unit (b)} = (Y_{\max} - Y_{\min}) / (X_{\max} - X_{\min}) \quad (0.25 \text{ điểm})$$

$$= (550,000 - 300,000) / (10,000 - 2,000) = 31.25 \text{ \$/unit}$$

(0.25 điểm)

- ⇒ the total fixed cost = $Y_{\max} - b \cdot X_{\max}$
 $= 550,000 - 31.25 \cdot 10,000 = \$237,500$ (0.25 điểm)
 ⇒ the correct equation for units and total cost : $Y = 31.25X + 237,500$ (0.25 điểm)

Câu 2 (2 điểm):

25,000 litres of liquid were put into a process at the beginning of the month at a cost of \$6,000. The output of finished product was 18,000 litres. The normal level of waste in this process is 20% and the waste which is identified at the end of the process can be sold at \$0.50 per litre.

1. What is the abnormal gain or loss (1 điểm)
2. What is the cost per unit? (1 điểm)

Đáp án Câu 2:

1. Normal output = Input - Normal loss = $25000 - 20\% \cdot 25000 = 20,000$ units (0.5 điểm)

But actual output = 18,000 units

⇒ Abnormal gain = $20,000 - 18,000 = 2,000$ units (0.5 điểm)

2. The cost per unit = (total cost – normal scrapped value) / Normal output (0.5 điểm)

$= (6,000 - 20 \cdot 25,000 \cdot 0.5) / 20,000 = 0.175$ \$/unit (0.5 điểm)

Câu 3 (1 điểm):

A company has 350 staff at the start of 20X6 and at the end this had reduced to 335 due to redundancies being made. 20 staff took voluntary redundancy.

What is the labour turnover rate per year?

Đáp án Câu 3:

The labour turnover rate per year = Replace / average employee (0.5 điểm)

$= 5 / ((350 + 335) / 2) = 1.46\%$ (0.5 điểm)

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.