

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: 71ACCT30173.....

Tên học phần: F2-Kế toán quản trị 1

Mã nhóm lớp học phần: 231_71ACCT30173_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 would be information rather than data:

- A. Percentage of average score above 5 points of students
- B. A student's subject marks
- C. The number of rooms a hotel has available on a given day.
- D. Total material usage

ANSWER: A

Câu 2:

Hut's Pizza produced and sold 1,000 pizzas last month and had fixed costs of \$5,000. If production and sales are expected to increase by 10% next month, which of the following statements is true?

- A. Fixed cost per unit will decrease.
- B. Fixed cost per unit will increase.
- C. Total fixed costs will increase.
- D. Total fixed costs will decrease.

ANSWER: A

Câu 3:

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

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

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

ANSWER: A

Câu 5:

Which of the following cost would NOT be classed as indirect labour cost?

- (1) Assembly workers
- (2). Factory cleaning staff
- (3). Plasterers in a building company
- (4). A consultant in a firm of tax consultants

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

ANSWER: A

Câu 6:

Data relating to a particular stores item are as follows:

Average daily usage 500 units

Maximum daily usage 1,000 units

Minimum daily usage 300 units

Lead time for replenishment of inventory 7 to 14 days

Reorder quantity 8,000 units

What is what is the maximum inventory level?

- A. 19,900
- B. 14,000
- C. 18,000
- D. 19,000

ANSWER: A

Câu 7:

A purchase price on an inventory item is \$70 per unit. In each three-month period, the demand is 20,000 units. The annual holding costs associated with one unit equate to 6% of its purchase price. The cost of placing one order for the item is \$67.2. What of the EOQ for the inventory item?

- A. 1,600 unit
- B. 1633 unit
- C. 730 unit
- D. 800 unit

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 3,600 staff at the start of 20X3 and at the end this had reduced to 3,350 due to redundancies being made. 265 staff took voluntary redundancy which was 15 more than the company had anticipated and these 15 employees were replaced. What is the labor turnover rate per year?

- A. 0.43%
- B. 5.66%
- C. 7.19%
- D. 7.63%

ANSWER: A

Câu 10:

The following data relate to work in the finishing department of a certain factory.

| | |
|---|-----------|
| Normal working day | 8 hours |
| Basic rate of pay per hour | \$6 |
| Standard time allowed to produce 1 unit | 3 minutes |

Premium bonus payable at the basic rate 60% of time saved.

On a particular day one employee finishes 200 units. What is his gross pay for the day?

- A. \$55.2
- B. \$60
- C. \$48

D. \$50.2
ANSWER: A

Câu 11:

Overhead absorption rate is \$3.5 per machine hour and the budgeted machine hours for this period is 32,000. Actual total overhead expenditure amounted to \$108,875 and 30,000 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 \$3,875
- B. Total overhead for the period is over absorbed by \$3,875
- C. Total overhead for the period is under absorbed by \$7,000
- A. Total overhead for the period is over absorbed by \$7,000

ANSWER: A

Câu 12:

| | |
|-----------------------|-----------|
| Actual overheads: | \$261,000 |
| Actual machine hours: | 18,000 |
| Budgeted overheads: | \$247,500 |

Based on the data above, and assuming that the budgeted overhead absorption rate was \$15 per hour, what were the budgeted number of hours (to the nearest hour) budgeted to be worked?

- A. 16,500 hour
- B. 16,900 hour
- C. 17,900 hour
- D. 17,400 hour

ANSWER: A

Câu 13:

Water Corporation produces a single product. Last year, the company had net operating income of \$38,000 using variable costing. Beginning and ending inventories were 15,000 units and 12,000 units, respectively. If the fixed manufacturing overhead cost was \$3.50 per unit, what would have been the net operating income using absorption costing?

- A. \$27,500
- B. \$28,000
- C. \$30,600
- D. \$48,500

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 | 400 |
| Direct materials added | 6,000 |

| | | | |
|-------------------|------------|-------------------------------|-------------|
| Conversion costs | 9,000 | (labour cost + overhead cost) | |
| Closing inventory | 600 | | |
| | Production | Sales | Sales price |
| | Units | Units | \$ per unit |
| A | 5,000 | 4,000 | 2 |
| B | 6,000 | 5,000 | 5 |

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

A \$1.48

B \$0.74

C \$1.58

D \$1.754

ANSWER: A

Câu 15:

Which of the following costing methods is most likely to be used by a Coca soft drink manufacturing company?

A. Process costing

B. Job costing

C. Batch costing

D. Service costing

ANSWER: A

PHẦN TỰ LUẬN (4 điểm)

Câu 1: (2 điểm)

The following information was available for the last month:

Input units 4,000

Output units 3,800 (finished units)

Opening inventory 300 units, 100% complete for materials and 60% complete for conversion costs

Closing inventory 500 units, 100% complete for materials and 40% complete for conversion costs

The company uses **the weighted average method** of valuing inventory.

1. What were the equivalent units for **material costs**? (1đ)
2. What were the equivalent units for **conversion costs**? (1đ)

Đáp án Câu 1:

1. The equivalent units for material costs = Finished units + closing inventory *% finished (0.5đ)

$$= 3,800 + 500 * 100\% = 4,300 \text{ unit (0.5đ)}$$

2. The equivalent units for conversion costs = Finished units + closing inventory *% finished (0.5đ)

$$= 3,800 + 500 * 40\% = 4,000 \text{ unit (0.5đ)}$$

Câu 2 (1 điểm)

Data relating to a particular stores item are as follows:

Average daily usage 90 units

Maximum daily usage 180 units

Minimum daily usage 100 units

Lead time for replenishment of inventory 5 to 10 days

Reorder quantity 600 units

1. What is the reorder level (in units) which avoids stockouts (running out of inventory)? (0.5 điểm)
2. What is the maximum inventory level (0.5 điểm)

Đáp án Câu 2:

1. Reorder level = maximum usage * maximum leadtime (0.25điểm)
= $180 * 10 = 1,800$ units (0.25điểm)
2. The maximum inventory level = Reorder level + reorder quantity – (minimum usage * minimum leadtime) (0.25điểm)
= $1,800 + 600 - (100 * 5) = 1,900$ (0.25điểm)

Câu 3 (1 điểm)

A company which uses absorption costing has a profit of \$350,000 for a period. Opening inventory was 300 units and closing inventory was 600 units. The fixed production overhead absorption rate is \$45 per unit.

What is the profit under marginal costing?

Đáp án Câu 3:

Opening inventory < Closing inventory

⇒ The profit marginal costing < the profit under absorption costing (0.5 điểm)

⇒ The profit under marginal costing = The profit absorption costing - OAR * /Closing inventory - opening inventory / = $\$350,000 - 45 * (600 - 300) = \$336,500$ (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.