

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA: KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN
Học kỳ I-Bổ sung , 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 costs is **not** classified as distribution cost in a company manufactures milk?

- A. Sales commission cost
- B. Rental of the finished product warehouse
- C. Salary paid to delivery driver
- D. Depreciation of delivery vehicles

ANSWER: A

Câu 2

Which of the following statements is/are correct?

1. Information is data that has been processed into a form meaningful to the recipient.
2. Data relates to facts, events and transactions and so forth
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 3

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

Output (units)	Total costs
200	5,700
600	8,000

What is the total cost for producing 500 units?

- A. \$7,425
 B. \$7,500
 C. \$7,400
 D. \$7,680
 ANSWER: A

Câu 4

You are given the cost and volume information below:

Volume	Cost
1 unit	\$15,000
10 units	\$ 1,500
20 units	\$ 750

What type of a cost is given?

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

ANSWER: A

Câu 5

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

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

ANSWER: A

Câu 6

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

- EOQ = 400 units
- Holding costs = \$3 per unit per annum
- Cost of placing an order = \$50

What is the annual demand?

- A. 4,800 units
 B. 4,100 units

- C. 5,500 units
 - D. 4,520 units
- ANSWER: A

Câu 7

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

Average usage	320 units per day
Minimum usage	300 units per day
Maximum usage	400 units per day
Lead time	5 – 7 days
Reorder quantity	3,000 units

What is the Maximum inventory level?

- A. 4,300 units
 - B. 2,800 units
 - C. 3,800 units
 - D. 3,000 units
- ANSWER: A

Câu 8

Green Co budgeted to produce 3,000 units of its product in the budgeted time of 45,000 hours. During the period the company actual produced 4,000 units in a total time of 63,000 hours. What is the capacity ratio for the period?

- A. 140%
- B. 71.42%
- C. 130%
- D. 120.2%

ANSWER: A

Câu 9:

An employee is paid on a piecework basis as follows:

- 1 to 300 units: \$1.2 per unit
- 301 to 400 units: \$2 per unit
- 401 to 500 units: \$2.5 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 450 units of which 20 were rejected. How much did the employee earn that day?

- A. \$635
- B. \$450
- C. \$685
- D. \$1,075

ANSWER: A

Câu 10

Apple has a budgeted production overhead of \$60,000 and a budgeted activity of 20,000 direct labour hours and therefore, a recovery rate of \$3 per direct labour hour.

If the actual overhead cost \$66,000 and 21,000 direct labour hours are worked, calculate the under/over absorbed overhead.

- A. Under absorbed overhead \$3,000
- B. Over absorbed overhead \$3,000
- A. Under absorbed overhead \$6,000
- B. Over absorbed overhead \$6,000

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 2**?

- A. \$1.725 per direct machine hour
- B. \$3.85 per direct machine hour
- C. \$8.625 per direct labour hour
- D. \$0.774 per direct labour hour

ANSWER: A

Câu 12

Last month, Tutu’s inventory was: opening \$4,000 units, closing 3,500 units. The profit using **marginal costing** was \$34,500. Fixed production overhead rate was \$4 per unit. What would the profit for the last month have been using **absorption costing**?

- A. \$32,500
- B. \$36,500
- C. \$35,500
- D. \$34,000

ANSWER: A

Câu 13

The overhead absorption rate for product X is \$2.5 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: 2,800 units

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

- A. \$4,000 higher
- B. \$4,000 lower
- C. \$2,000 lower
- D. \$2,000 higher

ANSWER: A

Câu 14

2,500 units of material are input into a process. Actual output is 2,000 units. Normal loss is 15% of input. Calculate the abnormal loss/ abnormal gain in the process?

- A. abnormal loss 125 units
- B. abnormal gain 125 units
- C. abnormal gain 375 units
- D. abnormal loss 375 units

ANSWER: A

Câu 15

Which of the following costing methods is most likely to be used by a airplanes company (The Boeing 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
420,000	6,500
520,000	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

$$\begin{aligned} \Rightarrow \text{the variable cost per unit (b)} &= (Y_{\max} - Y_{\min}) / (X_{\max} - X_{\min}) && (0.25 \text{ điểm}) \\ &= (520,000 - 300,000) / (10,000 - 2,000) = 27.5 \text{ \$/unit} \end{aligned}$$

(0.25 điểm)

- ⇒ the total fixed cost = $Y_{\max} - b \cdot X_{\max}$
 $= 520,000 - 27.5 \cdot 10,000 = \$245,000$ (0.25 điểm)
- ⇒ the correct equation for units and total cost : $Y = 27.5X + 245,000$ (0.25 điểm)

Câu 2 (2 điểm):

30,000 litres of liquid were put into a process at the beginning of the month at a cost of \$9,000. The output of finished product was 23,000 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 \$0.40 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 = $30000 - 20\% \cdot 30000 = 24,000$ units (0.5 điểm)

But actual output = 23,000 units

⇒ Abnormal gain = $24,000 - 23,000 = 1,000$ units (0.5 điểm)

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

$= (9,000 - 20\% \cdot 30,000 \cdot 0.4) / 24,000 = 0.275$ \$/unit (0.5 điểm)

Câu 3 (1 điểm):

A company has 400 staff at the start of 20X2 and at the end this had reduced to 350 due to redundancies being made. 62 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)

$= (62 - 50) / ((400 + 350) / 2) = 3.2\%$ (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.