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: 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**
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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
The following statements relate to different types of data
(i) Quanlitative data are data that can be measured
(ii) The Saigon time is secondary data
(iii) The primary data are cheaply available
(iv) Discrete data can take on any value
Which of the statements are False?
A. (i), (iii) and (iv) only
B. (i), (ii) and (iv) only
C. (ii) and (iv) only
D. (ii) and (iii) only
ANSWER: A

Câu 2

The company's factory rental costs would be classified as a(n):
A. manufacturing overhead cost.
B. administrative expense.
C. selling expense.
D. direct labour cost.
ANSWER: A

Câu 3
The function of management that compares planned results to actual results is known as:
A. controlling.
B. directing and motivating.
C. planning.
D. decision making.
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. What is the best estimate of the company's fixed costs per period?
A. $1,800
B. $4,500
C. $1,500
D. $800
ANSWER: A

Câu 5

Given the cost formula Y = $16,500 + $5X, total cost for an activity level of 6,000 units would be:

A. $46,500
B. $45,000
C. $46,000
D. $36,000
ANSWER: A

Câu 6

The following data relates to component A:
Ordering costs $26 per order
Inventory holding costs $2 per unit per annum
Annual demand   60,000 units
What is the **economic order quantity (EOQ)** (to the nearest whole unit)?
A. 1,249 units
B. 1,300 units

C. 1,625 units
D. 1,500 units
ANSWER: A

Câu 7

XYZ Co makes the following purchases and sales.

1 January	Purchases	3,000 units for $9,000
31 January	Purchases	1,500 units for $4,800
18 February	Sales	2,500 units for $15,000
28 February	Purchases	2,000 units for $6,800
20 March	Sales	1,000 units for $6,000

At 31 March which of the following closing inventory valuations using **FIFO** is correct?
A. $10,000
B. $13,500
C. $7,500
D. $8,400
ANSWER: A

Câu 8

A factory had 60 direct production employees at the beginning of last year and 45 employees at the end of the year. During the year, a total of 22 direct production employees had left the company. What is the labor turnover rate for last year?
A. 13.33%
B. 28.57%
C. 41.90%
D. 40%
ANSWER: A

Câu 9:

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	$4
Standard time allowed to produce 1 unit	5 minutes
Premium bonus payable at the basic rate	50% of time saved

On a particular day one employee finishes 120 units. What is his gross pay for the day?
A $36
B $40
C $56
D $60
ANSWER: A

Câu 10

The following data relate to one year in Department A.

| Budgeted machine hours: | 6,000 |
| Actual machine hours: | 7,000 |

Budgeted overheads   36,000
Actual overheads   46,000

Based on the data above, what is the **machine hour absorption rate (OAR)** as conventionally calculated?
A. $6
B. $8.2
C. $6.57
D. $8.25
ANSWER: A

Câu 11

A company uses an overhead absorption rate of $3.5 per machine hour, based on 15,000 budgeted machine hours for the period. During the same period the actual total overhead expenditure amounted to $58,000 and 17,000 machine hours were recorded on actual production.
By how much was the total overhead under or over absorbed for the period?
A. Over absorbed by $1,500
B. Under absorbed by $1,500
C. Over absorbed by $5,500
D. Under absorbed by $5,500
ANSWER: A

Câu 12

A company absorbs overheads on machine hours. In a period, actual machine hours were 20,000, actual overheads were $325,000 and there was under absorption of $26,000.
What was the budgeted overhead absorption rate per machine hour (to the nearest $)?
A. 14.95
B. 17.55
C. 10.30
D. 12.35
ANSWER: A

Câu 13

Last month, Baby's inventory was: opening $5,000 units, closing 4,000 units. The profit using **marginal costing** was $34,500. Fixed production overhead rate was $3 per unit. What would the profit for the last month have been using **absorption costing**?
A. $31,500
B. $37,500
C. $33,500
D. $35,000
ANSWER: A

Câu 14

3,000 units of material are input into a process. Actual output is 2,000 units. Normal loss is 20% of input. Calculate the abnormal loss in the process?
A. 400 units

B. 600 units
C. 500 units
D. 700 units
ANSWER: A

Câu 15

Which of the following costing methods is most likely to be used by a Beauty Spa?
A. Service costing
B. Job costing
C. Batch costing
D. Process costing
ANSWER: A

PHẦN TỰ LUẬN (4 điểm)

Câu 1 (1 điểm):

An organisation manufactures a single product. The total cost of making 4,000 units is $34,800 and the total cost of making 10,000 units is $60,000. Within this range of activity the total fixed costs remain unchanged.
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

   => the variable cost per unit (b)= (Ymax-Ymin)/(Xmax-Xmin)   (0.25 điểm)

   = (60,000-34,800)/(10,000-4,000)= 4.2 $/unit

   (0.25 điểm)

   ⇨ the total fixed cost = Ymax-b*Xmax
                        =60,000-4.2*10,000=$18,000 (0.25 điểm)
   ⇨ the correct equation for units and total cost : Y=4.2X+18,000 (0.25 điểm)

Câu 2 (2 điểm):

A company uses process costing to establish the cost per unit of its output.

The following information was available for the last month:
Input units   15,000
Output units   14,000
Opening inventory 1,000 units, 100% complete for materials and 70% complete for conversion costs
Closing inventory 2,000 units, 100% complete for materials and 40% complete for conversion costs

1. The company uses **the weighted average method** of valuing inventory. What were the equivalent units for conversion costs?
2. The company uses **the FIFO method** of valuing inventory. What were the equivalent units for conversion costs?

Đáp án Câu 2:

1. The company uses **the weighted average method**

The equivalent units for conversion costs=Finish units+ Closing inventory *% completed (0.5 điểm)

= 14,000+2,000*40%=14,800 equivalent units (0.5 điểm)

2. The company uses **the FIFO**

The equivalent units for conversion costs = Opening inventory*(1-% completed) + incurred units in period+ Closing inventory * % completed (0.5điểm)

=1,000*(1-70%)+(14,000-1,000)+2,000*40%=14,100 equivalent units (0.5 điểm)

Câu 3 (1 điểm):
The following data relate to inventory item A:
Average usage   140 units per day
Minimum usage   80 units per day
Maximum usage   200 units per day
Lead time   10-20 days
EOQ(reorder quantity)3,000 units
What is the maximum inventory level? (0.5 điểm)

Đáp án Câu 3:

Reorder level = maximum usage × maximum lead time (0.25 điểm)
                              = 200 *20=4,000 (0.25 điểm)
Maximum level = reorder level + reorder quantity – (min.usage × min. lead time) (0.25 điểm)
                              = 4,000 +3,000 –(80*10)=6,200 (0.25 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.