

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA: KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN-Lần 1
Học kỳ 01, năm học 2023 - 2024

Mã học phần: **71ACCT30182**

Tên học phần: F2 – Kế toán quản trị 2 (ACCA)

Mã nhóm lớp học phần: **231_71ACCT30182_01**, **231_71ACCT30182_02** và **231_71ACCT30182_03**.

Thời gian làm bài (phút/ngày): 75 phút

Hình thức thi: **Trắc nghiệm kết hợp tự luận**

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;
- **KHÔNG ĐƯỢC PHÉP UPLOAD FILE ẢNH HOẶC FILE EXCEL**

PHẦN TRẮC NGHIỆM (15 CÂU – 0.4 ĐIỂM /CÂU)

1. Which of the following correlation coefficients represents the strongest relationship between two events?
A. -0.9
B. 1.1
C. 0.5
D. 0
ANSWER: A
2. There is a dataset as followed: (1,3), (2,6), (3,8), (4,13). The coefficient of correlation of the dataset is:
A. 0.9983
B. 0.2547
C. -0.9823
D. unable to be determined.
ANSWER: A
3. A firm has produced the following budget for an activity level of 100,000 units: \$40,000 of Direct Materials cost, \$50,000 of Direct Labour cost, and \$170,000 of Fixed Production Overheads. What would be the total cost for a level of activity of 180,000 units?
A. \$332,000
B. \$468,000
C. \$436,000
D. \$324,000
ANSWER: A
4. Which of the following best defines an investment center in management accounting?

- A. A business unit that is evaluated based on its ability to generate profits and efficiently manage its invested capital.
- B. A division or department within a company responsible for producing goods or services.
- C. A financial institution where individuals can invest their personal savings.
- D. A center focused on minimizing expenses without regard to revenue generation.

ANSWER: A

5. The sales budget of ABC Ltd. calls for 20,000 units to be sold during January. Level of inventory is required to increase by 2,000 units at the end of January. If it takes 15 minutes to make one unit and the direct labor rate is \$10 per hour, what is the total budgeted direct labor cost?
- A. \$55,000
 - B. \$45,000
 - C. \$33,000
 - D. Cannot be determined

ANSWER: A

6. Which of the following expenditures is most likely to be a capital expenditure?
- A. Cost of Purchase of an office building.
 - B. Cost of repairs of machinery.
 - C. Monthly rent.
 - D. Fuel cost of delivery trucks.

ANSWER: A

7. What is budgetary slack in the context of budgeting and financial planning?
- A. The intentional underestimation of revenues or overestimation of expenses in a budget.
 - B. A strategy used to increase revenues beyond the budgeted amount.
 - C. The difference between actual expenses and budgeted expenses.
 - D. The process of allocating resources to achieve budgeted goals.

ANSWER: A

8. You are offered to receive \$1,000 at the end of each year for the next five years. The discount rate is 6%. How much are you willing to pay at most for this offer now?
- A. \$4,212.36
 - B. \$4,098.77
 - C. \$4,121.35.
 - D. unable to be determined due to not having capital expenditure amount.

ANSWER: A

9. XYZ Corporation is considering an investment project that costs \$80,000 and requires a rate of return at 10%. The project is expected to generate the following cash flows: Year 1: \$20,000. Year 2: \$25,000. Year 3: \$30,000. Year 4: \$35,000. Year 5: \$40,000
What is the **payback period** for this investment?
- A. 3.14 years
 - B. 3.77 years
 - C. 4.21 years
 - D. 2.89 years

ANSWER: A

10. ABC Company is considering a project that calls for an initial capital investment of \$120,000. The expected net cash inflows from the project are \$30,000 per year for 5 years. What is the internal rate of return of the project?
- A. 7.9%
 - B. 7.1%
 - C. 6.2%
 - D. 6.7%
- ANSWER: A

11. ABC Manufacturing set a standard to use 10 pounds of material per unit for their product. During the production of 1,000 units, they purchased 12,000 pounds, and used 11,500 pounds of material. If the standard material cost per pound is \$2, what is the materials usage variance?
- A. \$3,000 (adverse)
 - B. \$3,000 (favourable)
 - C. \$4,000 (adverse)
 - D. \$4,000 (favourable)
- ANSWER: A

12. XYZ Company's standard labor rate is \$20 per hour, and they expected to spend 500 hours to complete a project. However, they ended up using 520 hours at an actual rate of \$18 per hour. What is the labor rate variance?
- A. \$1,040 (favourable)
 - B. \$1,040 (adverse)
 - C. \$1,000 (favourable)
 - D. \$1,000 (adverse)
- ANSWER: A

13. Which of the following best defines the contribution margin?
- A. The difference between revenues and variable costs.
 - B. The difference between revenues and fixed costs
 - C. The total profit generated by a company before accounting for taxes.
 - D. The total variable costs incurred to produce one unit of a product.
- ANSWER: A

14. Which of the following situations is most likely to result in an adverse selling price variance for a company?
- A. More and more major customers take advantage of the company's trade discount policy.
 - B. Product quality has been improved during the period.
 - C. The company's brand awareness has been effectively promoted.
 - D. The company has gained new exclusive distribution rights of a product.
- ANSWER: A

15. A company invested \$160,000 in a new manufacturing facility. Over the course of the year, the facility generated \$40,000 in profit before tax. The initial investment also increased the company's overall asset value by \$60,000. Tax rate is 20%. What is the Return on Investment (ROI) for this manufacturing facility?
- A. 25%

- B. 20%
 - C. 18.2%
 - D. 16.36%
- ANSWER: A

PHẦN TỰ LUẬN (04 điểm) Gồm 4 câu

Câu 1 (1 điểm) ABC Plc. expects credit sales for January, February, and March to be \$100,000, \$160,000, and \$150,000, respectively. It is expected that 50% of the sales will be collected in the month of sale, 30% will be collected in the following month, and 15% will be collected in the second month after the sales. How much cash does it expect to receive during March?

Đáp án: $\$150,000 \times 50\% + \$160,000 \times 30\% + \$100,000 \times 15\% = \$138,000$ (1điểm)

Câu 2 (1 điểm) ABC Ltd. is planning on producing 12,000 units in March, and 14,400 in April. Each product requires a 0.5kg of material X, which costs \$2.20 per kg. The company's policy is to have enough material on hand to equal 10% of the next month's production needs. What is the budgeted cost of purchases for March?

Đáp án: $[(12,000 \text{ units} \times 0.5\text{kg/unit}) + (14,400 \text{ units} \times 0.5\text{kg/unit} \times 10\%) - (12,000 \text{ units} \times 0.5\text{kg/unit} \times 10\%)] \times \$2.2/\text{kg} = \$13,464$ (1điểm)

Câu 3 (1 điểm) J Company has a material standard of 1.2 kg per unit of output. The standard price of material is \$15 per kg. During July, J Company paid \$135,000 to purchase 6,000kg, of which they used 5,600kg to produce 4,500 units. What are the direct material usage variance?

Đáp án:

Direct material usage variance = $\$15/\text{kg} \times (5,600\text{kg} - 1.2\text{kg} \times 4,500 \text{ units}) = \$3,000$ (Adverse) (1điểm)

Câu 4 (1 điểm) In the beginning of the period, XYZ Ltd. expects to sell 25,000 units for \$12 each. Its standard cost card shows the total cost of production per unit is \$10. At the end of the period, the company reported actual sales revenue at \$320,025 for 25,500 units sold. What was the sale price variance?

Đáp án: $25,500 \text{ units} \times [(\$320,025/25,500 \text{ units}) - \$12/\text{unit}] = \$14,025$ (Favourable) (1điểm)

Ngày biên soạn: 28/11/2023

Giảng viên biên soạn đề thi: Nguyễn Bảo Châu

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: khaothivanlang@gmail.com 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).