

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA: KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN-Lần 2
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 weakest relationship between two events?
A. – 0.1
B. – 0.9
C. 1.3
D. 0.7
ANSWER: A
2. There is a dataset as followed: (3,6), (4,8), (5,11), (6,11). The coefficient of correlation of the dataset is:
A. 0.95
B. 0.12
C. – 0.95
D. – 0.12
ANSWER: A
3. A firm has produced the following budget for an activity level of 150,000 units: \$90,000 of Direct Materials cost, \$60,000 of Direct Labour cost, and \$180,000 of Fixed Production Overheads. What would be the total cost for a level of activity of 160,000 units?
A. \$340,000
B. \$352,000
C. \$309,375
D. \$345,000
ANSWER: A
4. Which of the following is the best example of a revenue center?
A. The sales department responsible for increasing revenue.

- B. Receptionists.
- C. Security personnels.
- D. An accountant who is responsible for book-keeping.

ANSWER: A

5. The sales budget of ABC Ltd. calls for 22,000 units to be sold during January. Level of inventory is required to decrease by 2,000 units at the end of January. If it takes 12 minutes to make one unit and the direct labor rate is \$12 per hour, what is the total budgeted direct labor cost?
- A. \$48,000
 - B. \$57,600
 - C. \$28,800
 - D. Cannot be determined

ANSWER: A

6. Which of the following expenditures is most likely to be a capital income?
- A. Proceeds from disposal of PPEs.
 - B. Monthly rent received from tenants.
 - C. Revenues from sale of goods.
 - D. Monthly interest earned on bank deposits.

ANSWER: A

7. Which of the following businesses is most suitable for imposed/top-down budget setting style?
- A. Small business.
 - B. Large business.
 - C. Well-established business.
 - D. Business with operational managers who are good at budgetary setting.

ANSWER: A

8. You are offered to receive \$2,500 at the end of each year for the next five years. The discount rate is 10%. How much are you willing to pay at most for this offer now?
- A. \$9,476.97
 - B. \$7,924.66
 - C. \$10,121.35
 - D. unable to be determined due to not having capital expenditure amount.

ANSWER: A

9. XYZ Corporation is considering an investment project that costs \$300,000 and requires a rate of return at 8%. The project is expected to generate the following cash flows: Year 1: \$80,000. Year 2: \$85,000. Year 3: \$90,000. Year 4: \$110,000. Year 5: \$100,000. What is the **discounted payback period** for this investment?
- A. 4.01 years
 - B. 3.41 years
 - C. 4.21 years
 - D. 4.38 years

ANSWER: A

10. ABC Company is considering a project that calls for an initial capital investment of \$250,000. The expected net cash inflows from the project are \$60,000 per year for 5 years. What is the internal rate of return of the project?
- A. 6.4%
 - B. 7.1%
 - C. 7.9%
 - D. 6.0%
- ANSWER: A
11. ABC Manufacturing set a standard to use 5 pounds of material per unit for their product. During the production of 2,500 units, they purchased 13,000 pounds, and used 11,500 pounds of material. If the standard material cost per pound is \$5, what is the materials usage variance?
- A. \$5,000 (favourable)
 - B. \$5,000 (adverse)
 - C. \$2,500 (favourable)
 - D. \$2,500 (adverse)
- ANSWER: A
12. XYZ Company's standard labor rate is \$20 per hour, and they expected to spend 2.500 hours to complete a project. However, they ended up using 2.750 hours at an actual rate of \$18 per hour. What is the labor rate variance?
- A. \$5,500 (favourable)
 - B. \$5,500 (adverse)
 - C. \$5,000 (favourable)
 - D. \$5,000 (adverse)
- ANSWER: A
13. How is the contribution margin per unit calculated?
- A. By subtracting the total variable costs from the selling price per unit.
 - B. By dividing total revenues by total units sold.
 - C. By dividing total revenues by total units produced.
 - D. By subtracting total variable cost from total revenue.
- ANSWER: A
14. Which of the following situations is most likely to result in an adverse labour rate variance for a company?
- A. The government increased national basic wage during the period.
 - B. Human Resource department successfully negotiated to reduce labor rate per hour with Labour Union.
 - C. The company laid off experienced and skillful workers and replaced them with lower-cost ones.
 - D. Overtime working hours were reduced due to low demand.
- ANSWER: A
15. A company invested \$400,000 in a new manufacturing facility. Over the course of the year, the facility generated \$76,000 in profit before tax. The initial investment also increased the company's overall asset value by \$360,000. Tax rate is 20%. What is the Return on Investment (ROI) for this manufacturing facility?
- A. 19%

B. 15.2%

C. 8%

D. 10%

ANSWER: A

PHẦN TỰ LUẬN (04 điểm) Gồm 4 câu

Câu 1 (1 điểm) ABC Plc. expects credit sales for April, May, and June to be \$180,000, \$190,000, and \$210,000, respectively. It is expected that 40% of the sales will be in cash. Of its credit sales, 60% will be collected in the following month, and 35% will be collected in the second month after the sales. The remaining is bad debt. How much cash does it expect to receive during June?

Đáp án: $\$210,000 \times 40\% + \$190,000 \times 60\% \times 60\% + \$180,000 \times 60\% \times 35\% = \$190,200$ (1 điểm)

Câu 2 (1 điểm) ABC Ltd. is planning on producing 35,000 units in March, and 34,500 in April. Each product requires a 0.2kg of material X, which costs \$5 per kg. The company's policy is to have enough material on hand to equal 5% of the next month's production needs. What is the budgeted cost of purchases for March?

Đáp án: $[(35,000 \text{ units} \times 0.2\text{kg/unit}) + (34,500 \text{ units} \times 0.2\text{kg/unit} \times 5\%) - (35,000 \text{ units} \times 0.2\text{kg/unit} \times 5\%)] \times \$5/\text{kg} = \$34,975$ (1 điểm)

Câu 3 (1 điểm) J Company has a material standard of 0.2kg per unit of output. The standard price of material is \$8 per kg. During July, J Company paid \$30,000 to purchase 3,000kg, of which they used 2,800kg to produce 14,500 units. What are the direct material price variance?

Đáp án:

Direct material price variance = $[(\$30,000 / 3,000\text{kg}) - \$8/\text{kg}] \times 3,000\text{kg} = \$6,000$ (Adverse) (1 điểm)

Câu 4 (1 điểm) In the beginning of the period, XYZ Ltd. expects to sell 45,000 units for \$20 each. Its standard cost card shows the total cost of production per unit is \$18. At the end of the period, the company reported actual sales revenue at \$864,500 for 45,500 units sold. What was the sale price variance?

Đáp án: $45,500 \text{ units} \times [(\$864,500 / 45,500 \text{ units}) - \$20/\text{unit}] = \$45,500$ (Adverse) (1 điểm)

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).