

TRƯỜNG ĐẠI HỌC VĂN LANG
ĐƠN VỊ: KHOA KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN
THI KẾT THÚC HỌC PHẦN
Học kỳ 2, năm học 2023-2024
(Dùng cho ngành Tài chính ngân hàng)

I. Thông tin chung

Tên học phần:	F2-Kế toán quản trị 1		
Mã học phần:	DAC0080	Số tin chỉ:	2
Mã nhóm lớp học phần:	232_DAC0080_01		
Hình thức thi: Trắc nghiệm kết hợp Tự luận	Thời gian làm bài:	75	phút
<i>Thí sinh được tham khảo tài liệu:</i>	<input checked="" type="checkbox"/> Có	<input type="checkbox"/> Không	

Sinh viên được tham khảo tài liệu giấy và file đã được download về máy

Cách thức nộp bài phân tự luận:

- SV gõ trực tiếp trên khung trả lời của hệ thống thi **hoặc** upload **file excel/word**
- **KHÔNG ĐƯỢC PHÉP UPLOAD FILE ẢNH.**

II. Các yêu cầu của đề thi nhằm đáp ứng CLO

(Phần này phải phối hợp với thông tin từ đề cương chi tiết của học phần)

Ký hiệu CLO	Nội dung CLO	Hình thức đánh giá	Trọng số CLO trong thành phần đánh giá (%)	Câu hỏi thi số	Điểm số tối đa	Lấy dữ liệu đo lường mức đạt PLO/PI
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CLO1	Phân loại dữ liệu và chi phí trong doanh nghiệp, phục vụ cho quá trình ra quyết định của nhà quản lý	Trắc Nghiệm	25%	Câu 1,2,3, 4,5,6	0.4đ/câu (tổng điểm 6 câu là 2.4đ)	PI3.2
CLO2	Áp dụng quy trình quản trị chi phí phục vụ cho việc tính giá thành và ra quyết định của tổ chức.	Trắc Nghiệm	20%	Câu 7,8,9, 10,11	0.4đ/câu (tổng điểm 5 câu là 2.0đ)	PI3.2
		Tự luận	15%	Câu 1.1; Câu 1.2; Câu 2.1	0.75đ 0.75đ 1đ	

CLO3	Tính giá thành một cách độc lập và thành thạo	Trắc Nghiệm	20%	Câu 12,13,14,15	0.4đ/câu (tổng điểm 4 câu là 1.6đ)	PI8.1
		Tự luận	15%	Câu 3	1đ	
CLO4	Vận dụng tư duy phản biện vào tư vấn ra quyết định kinh doanh cho doanh nghiệp.	Tự luận	5%	Câu 2.2	0.5đ	PI5.1

III. Nội dung câu hỏi thi

PHẦN TRẮC NGHIỆM (15 câu – 6 điểm- 0.4đ/câu)

Câu 1

All of the following are examples of product costs except _____.

- A. Salary of the sale manager
- B. Electrical costs to light the production facility
- C. Insurance on the factory equipment
- D. Rental costs of the factory facility

ANSWER: A

Câu 2

Which of the following cost is classified as a production cost?

- A. Rental of the factory
- B. Accountant salary
- C. Selling and distribution cost
- D. Office cleaning staff

ANSWER: A

Câu 3:

Which of the following cost would be classed as direct labour cost?

- (1). Baker's salary in a cake manufacturing company
- (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) and (2)

D. (1) and (3)

ANSWER: A

Câu 4:

A company incurs the following costs at various activity levels:

<u>Total cost (\$)</u>	<u>Activity level (units)</u>
62,000	2,000
93,000	4,000
152,000	8,000

Using the high-low method what is the variable cost per unit?

- A. \$15
- B. \$16
- C. \$12
- D. \$14

ANSWER: A

Câu 5

A company incurs the following costs at various activity levels:

<u>Total cost (\$)</u>	<u>Activity level (units)</u>
62,000	2,000
93,000	4,000
152,000	8,000

Using the high-low method what is the **fixed costs per period**?

- A. \$32,000
- B. \$15
- C. \$3,200
- D. \$90,000

ANSWER: A

Câu 6

The following data relate to the petrol expenditure of Transportation company at two activity levels

Litres	5,000	15,000
Petrol cost	\$45,000	\$100,000

Using the high-low method which of the following is the correct equation for linking litres of petrol and petrol cost from the above data?

- A. Petrol cost = 17,500 + 5.5 x litres
- B. Litres = 5.5x Petrol cost +17,500
- C. Petrol cost = 97,270 + 0.18x litres
- D. Litres = 0.18x Petrol cost +97,270

ANSWER: A

Câu 7

The following data relates to component A:

Ordering costs	\$20 per order
Inventory holding costs	\$2.5 per unit per annum
Annual demand	900 units

What is the economic order quantity (to the nearest whole unit)?

- A. 120 units
- B. 14,400 units
- C. 200 units
- D. 900 units

ANSWER: A

Câu 8

The demand for a product is 15,000 units for a four month period. Each unit of product has a purchase price of \$40 and ordering costs are \$100 per order placed. The annual holding cost of one unit of product is 10% of its purchase price. What is the Economic Order Quantity (to the nearest unit)?

- A. 1,500
- B. 866
- C. 1,000
- D. 1,860

ANSWER: A

Câu 9

Data relating to a particular stores item are as follows:

Average daily usage	180	units
Maximum daily usage	280	units
Minimum daily usage	120	units
Lead time for replenishment of inventory	5 to 10	days
Reorder quantity	3,000	units

What is the reorder level (in units) which avoids stockouts (running out of inventory)?

- A. 2,800 units
- B. 3,000 units
- C. 1,200 units
- D. 1,400 units

ANSWER: A

Câu 10

An employee is paid on a piecework basis. The basis of the piecework scheme is as follows:

1 to 100 units	– \$0.4 per unit
101 to 200 units	– \$0.60 per unit
201 to 299 units	– \$0.80 per unit

with only the additional units qualifying for the higher rates. Rejected units do not qualify for payment.

During a particular day the employee produced 230 units of which 35 were rejected as faulty.

What did the employee earn for their day's work?

- A. \$97
- B. \$118
- C. \$117
- D. \$138

ANSWER: A

Câu 11

The following data is available for a paint department for the latest period.

Budgeted production overhead	\$240,000
Actual production overhead	\$275,000
Budgeted machine hours	20,000
Actual machine hours	25,000

Which of the following statements is correct?

- A. Overhead was \$25,000 over absorbed

- B. Overhead was \$25,000 under absorbed
- C. Overhead was \$55,000 under absorbed
- D. There was no under or over absorption of overhead

ANSWER: A

Câu 12

Last month, when a company had an opening inventory of 8,000 units and a closing inventory of 9,500 units, the profit using absorption costing was \$35,000. The fixed production overhead rate was \$5 per unit.

What would the profit for last month have been using marginal costing?

- A. \$27,500
- B. \$42,500
- C. \$35,000
- D. Impossible to calculate without more information

ANSWER: A

Câu 13

A company had opening inventory of 8,500 units and closing inventory of 6,000 units. Profits based on marginal costing were \$350,000 and on absorption costing were \$320,000. What is the fixed overhead absorption rate per unit?

- A. \$12
- B. \$0.05
- C. \$58.33
- D. \$20

ANSWER: A

Câu 14

A chemical process has a normal wastage of 10% of input. In a period, 1,800 kgs of material were input and there was an abnormal loss of 50 kgs.

What quantity of good production was achieved?

- A 1,570 kgs
- B 1,750 kgs
- C 1,850 kgs
- D 1,620 kgs

ANSWER: A

Câu 15

Which of the following manufacturers is most likely to use a job cost accounting system?

- A. A construction company
- B. A noodles factory
- C. A washing powder producer
- D. A travel agency

ANSWER: A

PHẦN TỰ LUẬN (3 câu- 4 điểm)**Câu hỏi 1: (1.5 điểm)**

Budgeted overheads	\$450,000
Budgeted machine hours	15,000
Actual machine hours	14,000
Actual overheads	\$441,000

Required

1. What is the machine hour absorption rate? (0.75đ)
2. What was the fixed production overhead under/over absorption amount? (0.75đ)

Câu hỏi 2: (1.5 điểm)

Barnes Co budgeted to make 14,000 standard units of output during a budgeted period of 28,000 hours (each unit should take two hours).

During the period, the company actually made 15,000 units which took 37,500 hours.

Required

1. What is the efficiency ratio? (1đ)
2. With the above ratio, is the company operating effectively? Why? (0.5đ)

Câu hỏi 3: (1 điểm)

A company which uses marginal costing has a profit of \$42,500 for a period. Opening inventory was 300 units and closing inventory was 500 units. The fixed production overhead absorption rate is \$6 per unit.

Required

What is the profit under absorption costing?

ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Phần câu hỏi	Nội dung đáp án	Thang điểm	Ghi chú
I. Trắc nghiệm		6.0	
Câu 1 – 15		0.4đ/ câu	
II. Tự luận		4.0	
Câu 1	1.1 The machine hour absorption rate =450,000/15,000=30 \$/hour	0.75đ	
	1.2 Actual overheads: \$441,000 Absorbtion overheads: 30*14,000=\$420,000 => the fixed production overhead over absorption amount= 441,000- 420,000=\$21,000	0.75đ	
Câu 2	2.1 Efficiency ratio = Expected hours to make actual output/ Actual hours taken = 2*15000/37500=80%	1đ	

	2.2 The company is currently not operating effectively because labor productivity is only 80%, 20% lower than normal capacity.	0.5đ	
Câu 3	Opening inventory < closing inventory => the absorption costing profit is: Marginal costing profit + OAR*(Closing-opening) = 42,500+6*(500-300)=43,700	1đ	
	Điểm tổng	10.0	

TP. Hồ Chí Minh, ngày 09 tháng 03 năm 2024

Người duyệt đề

Giảng viên ra đề

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Th.s Lê Như Hoa