

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

ĐỀ THI VÀ ĐÁP ÁN- Lần 2
THI KẾT THÚC HỌC PHẦN
Học kỳ 3, năm học 2023-2024

I. Thông tin chung

Tên học phần:	F2-Kế toán quản trị 2		
Mã học phần:	233_71ACCT30182	Số tin chỉ:	2
Mã nhóm lớp học phần:	233_71ACCT30182_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	Áp dụng kiến thức dự báo, dự toán, thẩm định để lập kế hoạch cho tổ chức.	Trắc Nghiệm	25%	Câu 1,2,3, 4,5,6,7,8	0.4đ/câu (tổng điểm 8 câu là 3.2đ)	PI3.2
		Tự luận	15%	Câu 1.1	1đ	
CLO2	Lý giải các biến động về chi phí, doanh thu, các chỉ tiêu đo lường hiệu quả phục vụ cho kiểm soát và đánh giá hiệu quả hoạt động của các bộ phận.	Trắc Nghiệm	10%	Câu 9,10,11	0.4đ/câu (tổng điểm 3 câu là 1.2đ)	PI3.2
		Tự luận	15%	Câu 2.1 Câu 2.2	0.75đ 0.75đ	

CLO3	Thực hiện lập ngân sách một cách độc lập cho doanh nghiệp khác nhau	Trắc Nghiệm	15%	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 1.2	0.5đ	PI5.1

III. Nội dung câu hỏi thi

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

Câu 1

When using a time series forecasting model, which TWO criteria are critical for the forecast results to be reliable?

- (i) No unpredicted events should present
- (ii) The model in use should fit the past data
- (iii) There must be an increasing trend
- (iv) No seasonal variation should present.

- A. (i) and (ii) only
- B. (ii) and (iii) only
- C. (i) and (iii) only
- D. (iii) and (iv) only

ANSWER: A

Câu 2

Which of the following is a feasible value for the correlation coefficient?

- 1. -0.85
- 2. +1.9
- 3. 0
- 4. +1.07

- A. 1 and 3 only
- B. 1 and 2 only
- C. 3 and 4 only
- D. 1, 2, 3 and 4

ANSWER: A

Câu 3:

The following data relates to a company's overhead cost.

Time (units)	Output	Overhead cost (\$)	Price index
2 years ago	1,000	4,000	120
Current year	2,500	12,000	150

Using the high low technique, what is the variable cost per unit (to the nearest \$0.01) expressed in current year prices?

- A. \$4.67

- B. \$5.33
- C. \$5.86
- D. \$5.68

ANSWER: A

Câu 4:

From the previous 20 period, it is calculated that the sales volume follows the underlying trend and seasonal variation: $y = 423 - 1.5x$, where y = sales in units, x = the number of periods. Applying an additive forecasting model, if the seasonal factor of the 21th period equals +20.5, what is the forecast sales volume for that period, in whole units?

- A. 412.0
- B. 371.0
- C. 372.5
- D. 413.5

ANSWER: A

Câu 5:

Which of the following would be part of the capital expenditure budget?

- A. Cost of expanding the factory
- B. Purchase of raw material
- C. Maintenance cost of old machineries
- D. Pay wages for worker

ANSWER: A

Câu 6:

The standard cost card for a company's only product is given below:

	\$ per unit
Selling price	57
Direct labour 3 hours at \$8 per hour	24
Direct material 2kg at \$6 per kg	12
Fixed product overhead	5
Profit	16

For a period, budgeted production and sales were 10,000 units, whilst actual production and sales were 8,500 units.

What is the flexed budget profit?

- A. \$128,500
- B. \$160,000
- C. \$136,000
- D. \$178,500

ANSWER: A

Câu 7

What is the effective annual rate of interest of 2% compounded every three months?

- A. 8.24%
- B. 8%
- C. 6.12%
- D. 1.082%

ANSWER: A

Câu 8

An \$1,200 investment is required for a project which has the expected returns of \$400 in years 1 and 2 and \$350 in years 3 and 4. Given that the NPV= \$22 at 9% and the NPV= -\$4 at 10%, what is the IRR for the project?

- A. 9.85%
- B. 9.15%
- C. 10.15%
- D. 10.85%

ANSWER: A

Câu 9

A company uses variance analysis to control costs and revenues.

Information concerning sales is as follows:

Budgeted selling price	20	\$/per unit
Budgeted sales units	10,000	units
Budgeted profit per unit	8	per unit
Actual sales revenue	194,750	\$
Actual units sold	9,500	units

What is the sales volume profit variance?

- A \$4,000 Adverse
- B \$4,000 Favourable
- C \$10,000 Favourable
- D \$10,000 Adverse

ANSWER: A

Câu 10

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What is the sales price variance?

- A \$4,750 Favourable
- B \$4,750 Adverse
- C \$5,000 Favourable
- D \$5,000 Adverse

ANSWER: A

Câu 11

Which of the following would cause an favourable direct material usage variance

- (i) Employees were well trained
- (ii) The use of higher quality material
- (iii) The supplier decreased the cost of main material

- A. (i) and (ii) only
- B. (i) and (iii) only
- C. (ii) and (iii) only
- D. All of them

ANSWER: A

Câu 12

Which of the following is NOT a master budget?

- A. Ending Inventory budget
- B. The budgeted statement of profit or loss
- C. The budgeted statement of financial position
- D. Cash budget

ANSWER: A

Câu 13

The following details have been extracted from the receivables collection records of A Co.

Invoices paid in the month after sale	50%
Invoices paid in the second month after sale	30%
Invoices paid in the third month after sale	18%
Bad debts	2%

Invoices are issued on the last day of each month.

Customers paying in the month after sale are entitled to deduct a 2.5% settlement discount.

Credit sales values for June to September are budgeted as follows.

June	July	August	September
\$40,000	\$50,000	\$60,000	\$45,000

What is the amount budgeted to be received from credit sales in September?

- A. \$51,450
- B. \$48,937.5
- C. \$52,200
- D. \$51,000

ANSWER: A

Câu 14

To be able to produce a unit of product, ABC, a factory standardly uses 4 kg of raw material.

The following is ABC production budget for next month:

Opening inventories:

Raw materials	5,000	kg
Finished units of ABC	10,000	units
Budgeted sales of ABC	30,000	units

Planned closing inventories:

Raw materials	7,000	kg
Finished units of ABC	8,000	units

How many kg of raw materials should be purchased next month?

- A. 118,000 kg
- B. 114,000 kg
- C. 126,000 kg

D. 125,000 kg
ANSWER: A

Câu 15

Budgeted production in a factory for next period is 3,500 units. Each unit requires six labour hours make. Labour is paid \$4 per hour. Idle time represents 20% of the total labour time. What is the budgeted total labour cost for the next period?

- A. \$105,000
- B. \$84,000
- C. \$96,000
- D. \$100,800

ANSWER: A

PHẦN TỰ LUẬN (3 câu- 4 điểm)

Câu hỏi 1: (1.5 điểm)

An organisation is considering an investment in new equipment. The estimated cash flows as follows

Year	Cash flow
0	(240,000)
1	80,000
2	120,000
3	70,000
4	40,000
5	20,000

The company's cost of capital is 9%.

Required:

1. Calculate the NPV of the project investment in new equipment (1đ)
2. Should we invest in this equipment? (0.5đ)

Câu hỏi 2: (1.5 điểm)

Sea Company has a material standard of 0.5kg per unit of output. The standard price of material is \$11 per kg. During June, Sea Company paid \$36,000 to purchase 3,000kg, of which they used 2,800kg to produce 6,000 units.

Required:

1. What is the direct material price variance for the company in June? (0.75đ)
2. What is the direct material usage variance for the company in June? (0.75đ)

Câu hỏi 3: (1 điểm)

Budgeted sales of A for May are 8,000 units. At the end of the production process for A, 20% of production units are scrapped as defective. Opening inventories of A for May are budgeted to be 1,000 units and closing inventories will be 500 units. All inventories of finished goods must have successfully passed the quality control check. What is the production budget for A for May?

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	<p>1.1 The NPV of the project investment in new equipment</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: left;">Cash flow</th> <th style="text-align: left;">Discount factor</th> <th style="text-align: left;">PV</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>-240,000</td> <td>1</td> <td>-240,000</td> </tr> <tr> <td>1</td> <td>80,000</td> <td>0.917</td> <td>73,360</td> </tr> <tr> <td>2</td> <td>120,000</td> <td>0.842</td> <td>101,040</td> </tr> <tr> <td>3</td> <td>70,000</td> <td>0.772</td> <td>54,040</td> </tr> <tr> <td>4</td> <td>40,000</td> <td>0.708</td> <td>28,320</td> </tr> <tr> <td>5</td> <td>20,000</td> <td>0.650</td> <td>13,000</td> </tr> <tr> <td colspan="3" style="text-align: right;">NPV</td> <td>29,760</td> </tr> <tr> <td colspan="3" style="text-align: right;">0.5đ</td> <td>0.5đ</td> </tr> </tbody> </table>	Year	Cash flow	Discount factor	PV	0	-240,000	1	-240,000	1	80,000	0.917	73,360	2	120,000	0.842	101,040	3	70,000	0.772	54,040	4	40,000	0.708	28,320	5	20,000	0.650	13,000	NPV			29,760	0.5đ			0.5đ	1đ	
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	1.2 The PV of cash inflows exceeds the PV of cash outflow by \$ 29,760 which mean that the project will earn a surplus of \$29,760 after paying the cost of financing. It should therefore be undertaken.	0.5đ																																					
Câu 2	<p>2.1 The direct material price variance for the company in June</p> $=(P1-P0)*Q1\text{purchase}=(36000/3000-11)*3,000=3,000(A)$	0.75đ																																					
	<p>2.2 The direct material usage variance for the company in June</p> $=(Q1\text{usage}-Q0)*P0=(2,800-0.5*6000)*11=-2,200(F)$	0.75đ																																					
Câu 3	<p>No scrap</p> $\Rightarrow \text{Production units} = \text{Sales units} + \text{Closing inventories} - \text{Opening inventories} = 8000 + 500 - 1000 = 7500 (0.5đ)$ <p>Have scrap 20%</p> <p>Set X = production budget for X for December</p> $\Rightarrow X - 20\%X = 7500 \Rightarrow X = 7500 / (1 - 20\%) = 9375 \text{ units} (0.5đ)$	1đ																																					
Điểm tổng		10.0																																					

TP. Hồ Chí Minh, ngày 20 tháng 06 năm 2024

Người duyệt đề

Giảng viên ra đề

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa