

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

**ĐỀ THI VÀ ĐÁP ÁN-Lần 1**  
**THI KẾT THÚC HỌC PHẦN**  
**Học kỳ 1, năm học 2024-2025**

**I. Thông tin chung**

Tên học phần:	F2-Kế toán quản trị 1		
Mã học phần:	241_71ACCT30173	Số tin chỉ:	3
Mã nhóm lớp học phần:	241_71ACCT30173_01		
Hình thức thi: <b>Trắc nghiệm kết hợp Tự luận</b>	Thời gian làm bài:	<b>75</b>	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 phần tự luận:**

- SV gõ trực tiếp trên khung trả lời của hệ thống thi
- **KHÔNG ĐƯỢC PHÉP UPLOAD FILE**

**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)
<b>CLO1</b>	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)	PI3.1
<b>CLO2</b>	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	0.75đ 0.75đ	
<b>CLO3</b>	Tính giá thành một cách độc lập và thành thạo	Trắc Nghiệm	20%	Câu 12,13,14 ,15	0.4đ/câu (tổng điểm 4)	PI8.1

					câu là 1.6đ)	
		Tự luận	15%	Câu 2 Câu 3	1đ 1đ	
<b>CLO4</b>	Vận dụng tư duy phản biện vào tư vấn ra quyết định kinh doanh cho doanh nghiệp.	Tự luận	5%	Câu 1.3	0.5đ	PI4.1

### III. Nội dung câu hỏi thi

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

##### Câu 1

Which of the following statements is direct cost?

- A. The salary costs of lecturers at Van Lang University
- B. The salary of the sales director of the laptop manufacturing company
- C. Rental of the finished goods warehouse
- D. Costs associated with a marketing campaign

ANSWER: A

##### Câu 2

Which of the following cost is classified as a production cost

- A. Rental of the factory
- B. Selling and distribution cost
- C. The salary of secretary at company office
- D. Electricity costs used at the sales department

ANSWER: A

##### Câu 3:

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

- (1). Baker in moon cake manufacturing company
- (2). Office cleaning staff
- (3). Factory supervisor
- (4). A consultant in a firm of tax consultants

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

ANSWER: A

##### Câu 4:

A company has recorded the following data in the two most recent periods.

Total costs of production    Volume of production

\$	Units
25,000	500
38,000	1,000

What is the best estimate of the company's fixed costs per period?

- A. \$12,000
- B. \$26
- C. \$25,000

**D. \$13,000**

ANSWER: A

**Câu 5:**

A company has recorded the following data in the two most recent periods.

Volume of production    Total costs of production

Units	\$
1,000	295,000
1,500	400,000
2,000	515,000

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

**A. 220 \$/units**

**B. 0.1 \$/units**

**C. 1,000 \$/units**

**D. \$75,000**

ANSWER: A

**Câu 6:**

A company has recorded the following data in the two most recent periods.

Volume of production    Total costs of production

Units	\$
800	58,200
1,000	62,000
1,500	77,800

Using the high-low method. What is the cost at output level 1,800 units?

**A. \$86,200**

**B. \$35,800**

**C. \$93,360**

**D. \$83,000**

ANSWER: A

**Câu 7**

**The following data relates to an item of raw material.**

Unit cost of raw material	\$30
Annual demand	15,000 units
Cost of ordering material, per order	\$250
Annual cost of holding inventory, as a % of cost	10%

What is the economic order quantity, to the nearest unit?

**A. 1,581 units**

**B. 500 units**

**C. 250,000 units**

**D. 548 units**

ANSWER: A

**Câu 8**

Data relating to a particular stores item are as follows:

Average daily usage	280    units
Maximum daily usage	450    units

Minimum daily usage	150 units
Lead time for replenishment of inventory	5 to 10 days
Reorder quantity	5,000 units

What is what is the maximum inventory level?

- A. 8,750 units
- B. 9,500 units
- C. 4,500 units
- D. 5,000 units

ANSWER: A

### Câu 9

ABC Co makes the following purchases and sales.

1 March	Purchases	3,000 units for \$10,500
31 March	Purchases	1,500 units for \$5,400
15 April	Sales	3,200 units for \$18,000
28 April	Purchases	2,500 units for \$9,250
14 May	Sales	2,000 units for \$12,000

At 31 May which of the following closing inventory valuations using FIFO is correct?

- A. \$6,660
- B. \$4,440
- C. \$6,530
- D. \$6,650

ANSWER: A

### Câu 10

ABC Co budgeted to produce 10,000 units of its product in the budgeted time of 60,000 hours. During the period the company produced 15,000 units in a total time of 91,500 hours.

What is the efficiency ratio for the period?

- A. 98.36%
- B. 152.5%
- C. 150%
- D. 66.67%

ANSWER: A

### Câu 11

A company uses an overhead absorption rate of \$2.80 per machine hour, based on 16,500 budgeted machine hours for the period. During the same period the actual total overhead expenditure amounted to \$44,100 and 16,000 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 \$700
- B. Under absorbed by \$700
- C. Under absorbed by \$2,100
- D. Over absorbed by \$2,100

ANSWER: A

### Câu 12

The overhead absorption rate for product Y is \$2.5 per direct labour hour. Each unit of Y requires 2 direct labour hours. Inventory of product Y at the beginning of the month was 350

units and at the end of the month was 300 units. What is the difference in the profits reported for the month using absorption costing compared with marginal costing?

- A. The absorption costing profit would be \$250 less
- B. The absorption costing profit would be \$125 less
- C. The absorption costing profit would be \$250 greater
- D. The absorption costing profit would be \$125 greater

ANSWER: A

### Câu 13

In its first year of operations a company produced 180,000 units of a product and sold 160,000 units at \$5 per unit. It earned a marginal costing profit of \$250,000. It calculates that its fixed production overhead per unit is \$6.5.

What profit would it have earned under an absorption costing system?

- A. \$380,000
- B. \$130,000
- C. \$120,000
- D. \$250,000

ANSWER: A

### Câu 14

Last year, Express carried excess baggage of 150,000 kg over a distance of 3,000 km at a cost of 3,870,000 for the extra fuel.

What is the cost per kg-km?

- A. \$0.0086 per kg-km
- B. \$0.86 per kg-km
- C. \$258 per kg-km
- D. \$0.0068 per kg-km

ANSWER: A

### Câu 15

A chemical process has a normal wastage of 15% of input. In a period, 3,200 kgs of material were input and there was an abnormal loss of 100 kgs.

What quantity of good production was achieved?

- A. 2,620 kgs
- B. 2,720 kgs
- C. 2,820 kgs
- D. 3,100 kgs

ANSWER: A

## PHẦN TỰ LUẬN (3 câu- 4 điểm)

### Câu hỏi 1: (2.0 điểm)

A company uses an item of inventory as follows.

Purchase price	\$50 per unit
Annual demand	2,000 units
Ordering cost	\$40
Annual holding cost	\$4.0 per unit
EOQ	200 units

1. What is the total cost incurred when ordering by quantity is the EOQ (0.75đ)

- What is the total cost incurred when ordering by quantity is 400 units, assuming a discount of 2% applies to the purchase price and to holding costs on orders of 400 and over? (0.75đ)
- Do you think ordering according to EOQ always minimizes costs? Why? (0.5đ)

### Câu hỏi 2: (1 điểm)

A company which uses marginal costing has a profit of \$42,300 for a period. Opening inventory was 3,000 units and closing inventory was 2,300 units. The fixed production overhead absorption rate is \$3 per unit.

What is the profit under absorption costing.

### Câu hỏi 3: (1 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 8,500

Output units 8,100

Opening inventory 300 units, 100% complete for materials and 40% complete for conversion costs

Closing inventory 700 units, 100% complete for materials and 60% complete for conversion costs

The company uses the **weighted average method** of valuing inventory.

- What were the equivalent units for materials costs? (0.5đ)
- What were the equivalent units for conversion costs? (0.5đ)

## ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Phần câu hỏi	Nội dung đáp án	Thang điểm	Ghi chú
<b>I. Trắc nghiệm</b>		<b>6.0</b>	
Câu 1 – 15		0.4đ/ câu	
<b>II. Tự luận</b>		<b>4.0</b>	
<b>Câu 1</b>	<b>1.1</b>  <div style="text-align: right;">EOQ =200</div> <div style="display: flex; justify-content: flex-end;"> <div>Total order cost:</div> <div>400</div> </div> <div style="display: flex; justify-content: flex-end;"> <div>Total holding cost:</div> <div>400</div> </div> <div style="display: flex; justify-content: flex-end;"> <div>Total purchase cost:</div> <div>100,000</div> </div> <div style="display: flex; justify-content: flex-end;"> <div>Total cost</div> <div>100,800</div> </div>	<b>0.75đ</b>	
	<b>1.2</b>  <div style="text-align: right;">Q=400</div> <div style="display: flex; justify-content: flex-end;"> <div>Total order cost:</div> <div>200</div> </div> <div style="display: flex; justify-content: flex-end;"> <div>Total holding cost:</div> <div>784</div> </div> <div style="display: flex; justify-content: flex-end;"> <div>Total purchase cost:</div> <div>98,000</div> </div> <div style="display: flex; justify-content: flex-end;"> <div>Total cost</div> <div>98,984</div> </div>	<b>0.75đ</b>	

	1.3 Ordering according to EOQ does not always give the minimum cost, it is possible that when ordering according to the quantity discounted by the supplier, it will have a more minimal cost	0.5đ	
<b>Câu 2</b>	<p>OAR= 3</p> <p>Opening inventory &gt; closing inventory</p> <p>Compared with the marginal costing profit for the period, the absorption costing profit for product T will be lower : <math>OAR * (Closing - opening) = 3 * (3,000 - 2,300) = 2,100</math></p> <p>⇒ the absorption costing profit = <math>42,300 - 2100 = 40,200</math></p>	1đ	
<b>Câu 3</b>	<p>The equivalent units for materials costs = <math>8,100 + 700 * 100\% = 8,800</math> (equivalent units) (0.5đ)</p> <p>The equivalent units for conversion costs = <math>8,100 + 700 * 60\% = 8,520</math> (equivalent units) (0.5đ)</p>	1đ	
	<b>Điểm tổng</b>	<b>10.0</b>	

TP. Hồ Chí Minh, ngày 04 tháng 11 năm 2024

Người duyệt đề

Giảng viên ra đề

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa