

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 1, năm học 2024-2025

I. Thông tin chung

Tên học phần:	F2-Kế toán quản trị 1		
Mã học phần:	241_71ACCT30173	Số tín chỉ:	3
Mã nhóm lớp học phần:	241_71ACCT30173-01		
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 phần 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)	PI3.1
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	0.4đ/câu (tổng	PI8.1

				,15	điểm 4 câu là 1.6đ)	
		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	PI4.1

III. Nội dung câu hỏi thi

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

Câu 1

The salary paid to the president of Lucky Company would be classified on the income statement as a(n):

- A. administrative expense.
- B. direct labor cost.
- C. manufacturing overhead cost.
- D. selling expense.

ANSWER: A

Câu 2

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

- A. insurance on factory machinery
- B. Accountant salary
- C. Selling and distribution cost
- D. salaries of the advertising staff.

ANSWER: A

Câu 3:

Given the cost formula $Y = \$13,000 + \$6.5X$, the total cost for an activity level of 3,000 units would be:

- A. \$32,500
- B. \$19,500
- C. \$16,000
- D. \$35,200

ANSWER: A

Câu 4:

A company incurs the following costs at various activity levels:

<u>Total cost (\$)</u>	<u>Activity level (units)</u>
43,750	1,500
74,000	4,000
87,500	5,000

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

- A. \$12.5
- B. \$15
- C. \$12

D. \$15.2

ANSWER: A

Câu 5

A sales staff is paid a salary of \$500 per month, plus an extra \$2 for each unit sold during the month. How is this type of cost best described?

- A.** A mixed cost
B. A variable cost
C. A fixed cost
D. A step cost

ANSWER: A

Câu 6

The following data relate to two levels of activity at an out-patient clinic in a hospital:

Number of patient-visits	4,500	5,750
General overhead	\$282,000	\$302,000

The best estimate of the variable general cost per patient-visit is closest to:

- A.** \$16
B. \$18
C. \$52.52
D. \$62.67

ANSWER: A

Câu 7

The annual demand for an item of inventory is 3,000 units. The cost of placing an order is \$100 and the cost of holding an item in stock for one year is \$15. What is the economic order quantity?

- A.** 200 units
B. 30 units
C. 900 units
D. 80,000 units

ANSWER: A

Câu 8

The demand for a product is 4,000 units for a three month period. Each unit of product has a purchase price of \$20 and ordering costs are \$30 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.** 693 units
B. 480,000 units
C. 346 units
D. 120,000 units

ANSWER: A

Câu 9

Data relating to a particular stores item are as follows:

Average daily usage	200	units
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Maximum daily usage	300	units
Minimum daily usage	250	units
Lead time for replenishment of inventory	5 to 10	days
Reorder quantity	1,000	units

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

- A. 3,000 units
- B. 2,750 units
- C. 1,250 units
- D. 1,000 units

ANSWER: A

Câu 10

A company has 2,500 staff at the start of 20X4 and at the end this had reduced to 2,300 due to redundancies being made. 220 staff took voluntary redundancy which was 20 more than the company had anticipated and these 20 employees were replaced.

What is the labour turnover rate per year?

- A. 0.83%
- B. 9.17%
- C. 83.33%
- D. 0.91%

ANSWER: A

Câu 11

A company uses an overhead absorption rate of \$4 per machine hour, based on 18,000 budgeted machine hours for the period. During the same period the actual total overhead expenditure amounted to \$78,200 and 20,000 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 \$1,800
- B. Under absorbed by \$1,800
- C. Under absorbed by \$6,200
- D. Over absorbed by \$6,200

ANSWER: A

Câu 12

ABC Co has two service centres serving two production departments. Overhead costs apportioned to each department are as follows.

	Production departments		Service centres	
	Mixing	Stirring	Stores	Canteen
	\$	\$	\$	\$
Allocated and apportioned overheads	250,000	90,000	120,000	45,000
Estimated work done by the service centres for other departments				
- Stores	50%	30%	0	20%
- Canteen	30%	60%	10%	0

The business uses the **step down method** of apportionment.

After the apportionment of the service centres to the production departments, what will the total overhead cost be for the mixing department?

- A. \$333,000
- B. \$330,700
- C. \$323,500
- D. \$354,800

ANSWER: A

Câu 13

A company has established a marginal costing profit of \$53,200. Opening inventory was 350 units and closing inventory is 650 units. The fixed production overhead absorption rate has been calculated as \$4/unit.

What was the profit under absorption costing?

- A. \$54,400
- B. \$52,000
- C. \$53,500
- D. \$52,900

Câu 14

The following information was available for the last month:

Input units 9,000

Output units 8,800

Opening inventory 200 units, 100% complete for materials and 70% complete for conversion costs

Closing inventory 400 units, 100% complete for materials and 40% complete for conversion costs

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

What were the equivalent units for conversion costs?

- A. 8,960 units
- B. 8,640 units
- C. 8,840 units
- D. 8,660 units

ANSWER: A

Câu 15

Which of the following are likely to use service costing?

- (i) A college
- (ii) A hotel
- (iii) A noodles factory

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

ANSWER: A

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

Actual overheads	\$480,000
Actual machine hours	15,000
Budgeted overheads	\$468,000

Based on the data above, and assuming that the budgeted overhead absorption rate was \$30 per hour,

Required

1. What were the budgeted number of hours (to the nearest hour) budgeted to be worked? (0.75đ)
2. What was the fixed production overhead under/over absorption amount? (0.75đ)

Câu hỏi 2: (1.5 điểm)

Normal working day	8 hour
Basic rate of pay per hour	9 \$
Standard time allowed to produce 1 unit	3 minutes
Premium bonus payable at the basic rate	60% of time saved

On a particular day one employee finishes 210 units.

Required

1. What is his gross pay for the day? (1đ)
2. With the finishes 210 units, is the employee operating effectively? Why? (0.5đ)

Câu hỏi 3: (1 điểm)

A company operates a job costing system. Job number 110 requires \$30 of direct materials and \$45 of direct labour. Direct labour is paid at the rate of \$5.0 per hour. Production overheads are absorbed at a rate of \$10.50 per direct labour hour and non-production overheads are absorbed at a rate of 50% of prime cost.

Required

What is the total cost of job number 110?

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 budgeted number of hours =468,000/30=15,600 hour	0.75đ	
	1.2 Actual overheads: \$480,000 Absorbtion overheads: 30*15,000=\$450,000 => the fixed production overhead under absorption amount= 480,000- 450,000=\$30,000	0.75đ	

Câu 2	Time saved = $210\text{units} \times 3\text{min} - 8\text{hour} \times 60\text{min} = 150\text{ min} \Rightarrow 2.5\text{ hour}$ Basic pay = $8\text{hour} \times \$9 = \72 Premium bonus = $2.5\text{hour} \times \$9 \times 60\% = \13.5 His gross pay = $72 + 13.5 = \$85.5$	1đ	
	The workers worked efficiently because in 8 hours they completed the number of products corresponding to the prescribed working hours of 10.5 hours, thus saving 1.5 hours for the company.	0.5đ	
Câu 3	The hour of direct labour = $45/5 = 9\text{ hour}$ The total cost of job number 110 = Direct materials + Direct labour + production overheads + None production overheads = $30 + 45 + 9 \times 10.5 + 50\% \times (30 + 45) = 207$	1đ	
	Điểm tổng	10.0	

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