

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		
Mã học phần:	241_71ACCT30593	Số tin chỉ:	3
Mã nhóm lớp học phần:	241_71ACCT30593_01,02		
Hình thức thi: <b>Trắc nghiệm kết hợp Tự luận</b>	Thời gian làm bài:	<b>75</b>	phút
<b>Thí sinh được tham khảo tài liệu:</b>	<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

**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>	Áp dụng quy trình quản trị chi phí phục vụ cho việc tính giá thành và ra quyết định của tổ chức.	Trắc Nghiệm	15%	Câu 1,2,3, 4,5,6,7,8	0.4đ/câu (tổng điểm 8 câu là 3.2đ)	PI3.1
		Tự luận	5%	Câu 2.1 Câu 2.2	0.5đ 0.5đ	
<b>CLO2</b>	Áp dụng kiến thức dự báo, thẩm định để lập kế hoạch cho tổ chức.	Trắc Nghiệm	15%	Câu 9,10,11,12	0.4đ/câu (tổng điểm 4 câu là 1.6đ)	PI3.2
		Tự luận	5%	Câu 1.2	0.5đ	
<b>CLO3</b>	Tính giá thành, thẩm định dự án một cách độc lập	Trắc Nghiệm	15%	Câu 13,14 ,15	0.4đ/câu (tổng	PI3.1

	cung cấp thông tin hỗ trợ ra quyết định				điểm 3 câu là 1.2đ	
		Tự luận	15%	Câu 3	1đ	PI3.2
<b>CLO4</b>	Trình bày hiệu quả các số liệu, bảng biểu hỗ trợ nhà quản lý ra quyết định	Tự luận	30%	Câu 1.1 Câu 1.3	1đ 0.5đ	PI5.2

### III. Nội dung câu hỏi thi

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

##### **Câu 1**

ANC company wishes to minimise its inventory costs. Order costs are \$20 per order and holding costs are \$0.20 per unit per month. ANC Co estimates annual demand to be 1,350 units. What is the economic order quantity

- A. 150 units
- B. 22,500 units
- C. 100 units
- D. 520 units.

ANSWER: A

##### **Câu 2**

Data relating to a particular stores item are as follows:

Average daily usage	350 units
Maximum daily usage	400 units
Minimum daily usage	320 units
Lead time for replenishment of inventory	5 to 7 days
Reorder quantity	3,000 units

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

- A. 2,800
- B. 1,600
- C. 2,450
- D. 3,000

ANSWER: A

##### **Câu 3**

A company had 80 direct production employees at the beginning of last year and 70 direct production employees at the end of the year. During the year, a total of 19 direct production employees had left the company to work for a local competitor. What is the labour turnover rate for last year?

- A. 12.0%
- B. 20.0%
- C. 25.33%
- D. 13.33%

##### **Câu 4**

The following data relate to work in the finishing department of a certain factory.

Normal working day	8 hours
Basic rate of pay per hour	\$4
Standard time allowed to produce 1 unit	5 minutes

Premium bonus payable at the basic rate 50% of time saved

On a particular day one employee finishes 120 units. What is his gross pay for the day?

- A. 36
- B. 32
- C. 40
- D. 30

ANSWER: A

### Câu 5:

Under-absorbed overheads occur when

- A. Actual overheads exceed absorbed overheads
- B. Absorbed overheads exceed budgeted overheads
- C. Absorbed overheads exceed actual overheads.
- D. Actual overheads exceed budgeted overheads

ANSWER: A

### Câu 6

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

Budgeted production overhead	\$200,000
Actual production overhead	\$180,000
Budgeted machine hours	50,000
Actual machine hours	48,000

Which of the following statements is correct?

- A. Overhead was \$12,000 over absorbed
- B. Overhead was \$20,000 over absorbed
- C. Overhead was \$12,000 under absorbed
- D. There was no under or over absorption of overhead

ANSWER: A

### Câu 7

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	200,000	100,000	80,000	40,000
Estimated work done by the service centres for other departments				
- Stores	50%	30%	0	20%
- Canteen	45%	45%	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. \$268,000
- B. \$278,000
- C. \$258,000
- D. \$288,000

ANSWER: A

**Câu 8:**

A company has established a marginal costing profit of \$85,000. Opening inventory was 1,200 units and closing inventory is 1,500 units. The fixed production overhead absorption rate has been calculated as \$5/unit.

What was the profit under absorption costing?

- A. \$86,500
- B. \$83,500
- C. \$85,000
- D. \$85,300

ANSWER: A

**Câu 9**

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

- 1. +0.85
- 2. +1.02
- 3. -0.78
- 4. 0

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

ANSWER: A

**Câu 10:**

Monthly sales have been found to follow a linear trend of  $y(T) = 10.5 + 5.2x$ , where  $y$  is the number of items sold and  $x$  is the number of the month. Monthly deviations from the trend have been calculated and follow an additive model. In month 15, the seasonal variation is estimated to be plus 6. What is the forecast number of items to be sold in month 15?

- A. 94.5
- B. 88.5
- C. 82.5
- D. 93

ANSWER: A

**Câu 11**

If a single sum of \$25,000 is invested at 7.5% per annum with interest compounded quarterly, what is the amount to which the principal will have grown by the end of year three? (approximately)

- A. \$31,243
- B. \$31,057
- C. \$15,219
- D. \$30,924

ANSWER: A

**Câu 12**

Project X has the following cash flows.

Year    Cash flows

	\$
0	(300,000)
1	100,000
2	120,000
3	60,000
4	40,000
5	50,000

What is the non-discounted payback period of Project X?

- A. 3 years and 6 months
- B. 3 years and 9 months
- C. 3 years and 4 months
- D. 3 years and 3 months

ANSWER: A

### Câu 13

A company had opening inventory of 8,500 units and closing inventory of 5,500 units. Profits based on marginal costing were \$153,000 and on absorption costing were \$132,000. What is the fixed overhead absorption rate per unit?

- A. \$7.00
- B. \$3.82
- C. \$6.50
- D. \$95

ANSWER: A

### Câu 14

A company manufactures and sells a single product. For this month the budgeted fixed production overheads are \$38,000, budgeted production is 10,000 units and budgeted sales are 9,000 units. The company currently uses absorption costing. If the company used marginal costing principles instead of absorption costing for this month, what would be the effect on the budgeted profit?

- A. \$3,800 lower
- B. \$3,800 higher
- C. \$4,222 higher
- D. \$4,222 lower

ANSWER: A

### Câu 15

A company manufactures two joint products, A and B, in a common process. Data for June are as follows.

		\$		
Opening inventory		2,000		
Direct materials added		15,000		
Conversion costs		23,000		
Closing inventory		4,000		
	Production	Sales	Sales price	
	Units	Units	\$ per unit	
A	3,000	2,000	20	
B	6,500	5,000	10	

If costs are apportioned between joint products on a **sales value basis**, what was the cost per unit of **product B** in June?

- A. \$2.88
- B. \$5.76
- C. \$4
- D. \$2.5

ANSWER: A

### PHẦN TỰ LUẬN (3 câu- 4 điểm)

#### Câu hỏi 1: (2 điểm)

The following information relates to a four-year project.

Initial investment	\$15,000
Cash inflow Year 1	\$7,000
Cash inflow Year 2	\$5,500
Cash inflow Year 3	\$4,000
Cash inflow Year 4	\$3,500
Cost of capital	12%

Required:

1. What is the net present value (NPV) of the project (1.0đ)
2. What is the discounted payback period of the project (0.5đ)
3. Following NPV, Should this project be done?(0.5đ)

#### Câu hỏi 2: (1 điểm)

The re-order level of Material M is **2,400 kg** and the order quantity is **1,500 kg**. Lead times and usage are as follows:

##### Lead time

minimum	1	week
maximum	3	week
average	2	week

##### Usage

minimum	500	kg per week
maximum	800	kg per week
average	650	kg per week

Required:

1. Based on the data above, what is the maximum inventory control level of Material M? (0.5đ)
2. What is the minimum inventory control level of Material M? (0.5đ)

#### Câu hỏi 3: (1 điểm)

The overhead absorption rate for product Y is \$4 per direct labour hour. Each unit of Y requires 2 direct labour hours. Inventory of product Y at the beginning of the month was 500 units and at the end of the month was 420 units.

Required:

What is the difference in the profits reported for the month using absorption costing compared with marginal 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 net present value (NPV) of the project	1đ																																			
	<table><tr><td>Time</td><td>Cash flow</td><td>Discount factor</td><td>PV</td></tr><tr><td>1</td><td>(15,000)</td><td>1</td><td>(15,000)</td></tr><tr><td>1</td><td>7,000</td><td>0.893</td><td>6,251.0</td></tr><tr><td>2</td><td>5,500</td><td>0.797</td><td>4,383.5</td></tr><tr><td>3</td><td>4,000</td><td>0.712</td><td>2,848.0</td></tr><tr><td>4</td><td>3,500</td><td>0.636</td><td>2,226.0</td></tr><tr><td></td><td></td><td>NPV</td><td>708.5</td></tr><tr><td></td><td></td><td>(0.5đ)</td><td>(0.5đ)</td></tr></table>	Time	Cash flow	Discount factor	PV	1	(15,000)	1	(15,000)	1	7,000	0.893	6,251.0	2	5,500	0.797	4,383.5	3	4,000	0.712	2,848.0	4	3,500	0.636	2,226.0			NPV	708.5			(0.5đ)	(0.5đ)				
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1.2 The discounted payback period of Project	0.5đ																																				
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The discounted payback period of Project is Between 3 and 4 years (0.25đ)																																					
1.3 Project should be undertaken because the NPV of Project greater than 0, that means the project is profitable		0.5đ																																			
Câu 2	2.1 The maximum inventory control level of Material M = Reorder level + Reorder quantity –(Min usage *Min leadtime) = 2,400+1,500-(500*1)=3,400 units	0.5đ																																			
	2.2 The minimum inventory control level of Material M = Reorder level–(Average usage * Average leadtime) = 2,400-(650*2)=1,100 units	0.5đ																																			
Câu 3	The overhead absorption rate per unit for product Y =4*2=8 \$/unit The difference in the profits reported for the month using absorption costing compared with marginal costing = OAR* Closing-opening  = 8*(500-420)=640 \$ Opening < closing => The absorption costing profit would be \$640 less	1đ																																			
	Điểm tổng	10.0																																			

**Người duyệt đề**

**Giảng viên ra đề**

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa