

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		
Mã học phần:	241_71ACCT30593	Số tin chỉ:	3
Mã nhóm lớp học phần:	241_71ACCT30593_01,02		
Hình thức thi:	Trắc nghiệm kết hợp Tự luận	Thời gian làm bài:	75 phút
Thí sinh được tham khảo tài liệu:	<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)
CLO1	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	
CLO2	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	
CLO3	Tính giá thành, thẩm định dự án một cách độc lập	Trắc Nghiệm	10%	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	20%	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	<b>PI5.2</b>

### III. Nội dung câu hỏi thi

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

##### **Câu 1**

The annual demand for an item of inventory is 2,000 units. The cost of placing an order is \$50 and the cost of holding an item in stock for one year is \$20. What is the economic order quantity, to the nearest unit?

- A. 100 units
- B. 10,000 units
- C. 40 units
- D. 2,000 units.

ANSWER: A

##### **Câu 2**

ABC Co makes the following purchases and sales.

1 March	Purchases	2,800 units for \$10,500
31 March	Purchases	2,000 units for \$7,400
15 April	Sales	3,000 units for \$19,500
28 April	Purchases	2,500 units for \$9,500
14 May	Sales	1,800 units for \$11,700

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

- A. \$9,500
- B. \$9,410
- C. \$9,320
- D. \$10,060

ANSWER: A

##### **Câu 3**

Hara Co budgeted to make 15,000 standard units of output during a budgeted period of 28,500 hours (each unit should take 1.9 hours). During the period, the company actually made 14,000 units which took 25,900 hours.

What is the efficiency ratio?

- A. 102.7%
- B. 110.04%
- C. 93.33%
- D. 90.88%

ANSWER: A

##### **Câu 4**

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

- 1 to 100 units – \$0.30 per unit
- 101 to 200 units – \$0.40 per unit

201 to 299 units – \$0.50 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 286 units of which 36 were rejected as faulty.

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

- A. \$95
- B. \$113
- C. \$125
- D. \$143

ANSWER: A

### Câu 5:

Factory overheads can be absorbed by which of the following methods?

- (i) Direct labour hours
- (ii) Machine hours
- (iii) \$x per unit

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

ANSWER: A

### Câu 6

A company uses an overhead absorption rate of \$4.50 per machine hour, based on 42,000 budgeted machine hours for the period. During the same period the actual total overhead expenditure amounted to \$186,000 and 40,800 machine hours were recorded on actual production.

By how much was the total overhead under or over absorbed for the period?

- A. Under absorbed by \$2,400
- B. Under absorbed by \$3,000
- C. Over absorbed by \$2,400
- D. Over absorbed by \$3,000

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 **direct 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. \$270,000
- B. \$278,000
- C. \$258,000
- D. \$288,000

ANSWER: A

**Câu 8:**

In a period where opening inventories were 16,000 units and closing inventories were 12,000 units, a firm had a profit of \$150,000 using absorption costing. If the fixed overhead absorption rate was \$5 per unit, the profit using marginal costing would be which of the following?

- A. \$170,000
- B. \$150,000
- C. \$130,000
- D. \$180,000

ANSWER: A

**Câu 9**

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

- 1. -1.5
- 2. +1.02
- 3. -0.78
- 4. 0

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

ANSWER: A

**Câu 10:**

The trend for monthly sales (\$Y) is related to the month (t) by the equation  $Y(T) = 2,100 - 4t$  where  $t = 1$  in the first month of 20X6. What are the forecast sales (to the nearest dollar) for the first month of 20X7 if the seasonal component for that month is 0.75 using a multiplicative model?

- A. \$1,536
- B. \$2,052
- C. \$1,539
- D. \$2,048

ANSWER: A

**Câu 11**

A bank offers depositors a nominal 5% pa, with interest payable quarterly. What is the effective annual rate of interest?

- A. 5.09%
- B. 5%
- C. 1.25%
- D. 4.05%

ANSWER: A

**Câu 12**

A project has an initial outflow of \$12,000. And project is to receive an annuity of \$4,000 for six years commencing at the end of year 1. The cost of capital is 12% per year.

What is the net present value of project?

- A. \$4,444
- B. -\$4,444
- C. \$16,444
- D. -\$16,444

ANSWER: A

**Câu 13**

A company had opening inventory of 4,500 units and closing inventory of 2,000 units. Profits based on marginal costing were \$180,000 and on absorption costing were \$150,000.

What is the fixed overhead absorption rate per unit?

- A. \$12
- B. \$3.82
- C. \$6.50
- D. \$95

ANSWER: A

**Câu 14**

A company which uses marginal costing has a profit of \$234,000 for a period. Opening inventory was 1,000 units and closing inventory was 2,500 units. The fixed production overhead absorption rate is \$10 per unit. What is the profit under absorption costing?

- A. \$249,000
- B. \$229,000
- C. \$234,000
- D. \$239,000

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	3,500	2,000	20	
B	6,500	5,000	10	

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

- A. \$3.6
- B. \$5.14
- C. \$4
- D. \$3.4

ANSWER: A

**PHẦN TỰ LUẬN (3 câu- 4 điểm)****Câu hỏi 1: (2 điểm)**

A company is planning to invest in a project with the following future cash flows:

- Initial investment cost is \$120,000
- Annual cash flows over 4 years are \$30,000, \$50,000, \$60,000, and \$25,000, respectively.
- The discount rate is 10% per year.

Required:

1. What is the net present value (NPV) of the project (1đ)
2. What is the discounted payback period of the project (0.5đ)
3. If the company wants a quick payback within 3 years, is this project worth investing in? (0.5đ)

**Câu hỏi 2: (1 điểm)**

The following data relate to inventory item A:

Average usage	125 units per day
Minimum usage	100 units per day
Maximum usage	150 units per day
Lead time	15-20 days
EOQ(reorder quantity)	2,000 units

Required:

1. What is the Reorder level of item A? (0.5đ)
2. What is the maximum inventory control level of item A? (0.5đ)

**Câu hỏi 3: (1 điểm)**

M&N Co produces a single product. The budgeted fixed production overheads for the period are \$320,000. The budgeted output for the period is 2,000 units. Opening inventory at the start of the period consisted of 580 units and closing inventory at the end of the period consisted of 300 units.

Required:

If absorption costing principles were applied, the profit for the period compared to the marginal costing profit would be which of the following?

## 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	
	Time	Cash flow	Discount factor	PV
	1	(120,000)	1	(120,000)
	1	30,000	0.909	27,270
	2	50,000	0.826	41,300
	3	60,000	0.751	45,060
	4	25,000	0.683	17,075
			NPV	10,705
			(0.5đ)	(0.5đ)
	1.2 The discounted payback period of Project		0.5đ	
Time	Cash flow	Discount factor	PV	Cummulative cash flow
1	(120,000)	1	(120,000)	
1	30,000	0.909	27,270	(92,730)
2	50,000	0.826	41,300	(51,430)
3	60,000	0.751	45,060	(6,370)
4	25,000	0.683	17,075	10,705
				(0.25đ)
The discounted payback period of Project is Between 3 and 4 years (0.25đ)				
1.3 If the payback requirement is within 3 years, the project is not met and the company should not invest. If the payback requirement is not too rigid, the company may still consider this project because its NPV is positive (+\$10,750), showing that the project's net profit after discount is still positive.		0.5đ		
Câu 2	2.1 The reorder level of item A = Maximum usage *Maximum leadtime = 150*20=3,000 units		0.5đ	
	2.2 The maximum inventory control level of item A = Reorder level + Reorder quantity –(Min usage *Min leadtime) = 3,000+2,000-(100*15)=3,500 units		0.5đ	
Câu 3	The overhead absorption rate per unit =Budget cost/ Budget level=320,000/2,000=160 \$/unit (0.5đ) The difference in the profits reported for the month using absorption costing compared with marginal costing = OAR* Closing-opening  = 160* 300-580 =44,800\$ (0.25đ)		1đ	

	Opening < closing => The absorption costing profit would be \$44,800 less (0.25đ)		
	<b>Điểm tổng</b>	<b>10.0</b>	

*TP. Hồ Chí Minh, ngày 13 tháng 11 năm 2024*

**Người duyệt đề**

**Giảng viên ra đề**

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa