|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| TRƯỜNG ĐẠI HỌC VĂN LANG | | ĐỀ THI KẾT THÚC HỌC PHẦN | | | |
| KHOA: KẾ TOÁN – KIỂM TOÁN | | | Học kỳ: 1 | Năm học: | 2021 - 2022 |
| Mã học phần: 72ACCT40413 Tên học phần: F5 - Quản lý hiệu quả hoạt động kinh doanh (ACCA) | | | | | |
| Mã nhóm lớp HP: |  | | | | |
| Thời gian làm bài: | 75 (phút) | | | | |
| Hình thức thi: | Trắc nghiệm kết hợp tự luận | | | | |
| Cách thức nộp bài phần tự luận (Giảng viên ghi rõ): - SV gõ trực tiếp trên khung trả lời của hệ thống thi  - Hoặc UPLOAD FILE lên hệ thống (Chỉ chấp nhận file file excel hoặc file word). | | | | | |

PHẦN TRẮC NGHIỆM (5 điểm)

The selling price of product X is set at $800 for each unit and sales for the coming year are expected to be 1000 units. A return of 35% on the investment of $400,000 in product X will be required in the coming year.

What is the target cost for each unit of product X?

A. $660

B. $400

C. $375

D. $600

ANSWER: A

Suppose that Nam Long group produces and sells two products. The M sells for $10 per unit and has a total variable cost of $4 per unit, while the N sells for $15 per unit and has a total variable cost of $6 per unit. The marketing department has estimated that for every three units of M sold, one unit of N will be sold. The total fixed cost in the company is $4.2mil. What is the total breakeven revenue?

A. $7mil

B. $8mil

C. $9mil

D. $10mil

ANSWER: A

AB Co has used market research to determine that if a price of $600 is charged for Product G, demand will be 2,000 units. It has also been established that demand will rise or fall by five units for every $1 fall/rise in the selling price. The marginal cost of Product G is $400. Calculate the profit-maximising selling price for Product G (to the nearest $).

A. $940

B. $860

C. $960

D. $950

ANSWER: A

Y Company estimated that it total overhead cost of $600,000. It is considering implementing activity-based costing. Three cost pools (and activity measures) have been identified: machine-related (machine-hours), production orders (number of orders), and product testing (number of tests). The estimated overhead was assigned to the pools as follows: $200,000 to machine-related, $100,000 to production orders, and $300,000 to product testing. Y Company produces two products. The following information is available:

Product 1 Product 2

Machine-hours 20,000 30,000

Orders 400 600

Tests 10,000 5,000

Direct labor hours 18,000 22,000

The company currently uses traditional costing and allocates overhead based on direct labor-hours. How much overhead is assigned to Product 1 using Activities-based costing?

A. $320,000

B. $360,000

C. $380,000

D. $400,000

ANSWER: A

Which of the following statements indicate the limitation of target costing?

(1) Meeting the standard should not necessarily be accepted as satisfactory if further improvements could be made.

(2) Techniques associated with standard costing (such as variance analysis) are less useful in a modern environment of customised products.

A. Both (1) and (2)

B. Only (1)

C. Only (2)

D. Neither (1) or (2)

ANSWER: A

Which of the following statement explains why budgeting can result in dysfunctional behaviours?

(1) The managers who set the budget or standards are often not the managers who are then made responsible for achieving budget targets.

(2) The goals of the organisation as a whole, as expressed in a budget, may not coincide with the personal aspirations of individual managers.

A. Both (1) and (2)

B. Only (1)

C. Only (2)

D. Neither (1) or (2)

ANSWER: A

Which of the following is true about top-down budget?

(1) It is set without permission the ultimate budget holder to participate in the budgeting process.

(2) It causes more time to implement because it can result in dissatisfaction among employees

A. Only (1)

B. Both (1) and (2)

C. Only (2)

D. Neither (1) or (2)

ANSWER: A

Nam Long Group is a shirt manufacturing company. It has prepared for flexible budgets

Number of shirts produced (units) 10,000 12,000 13,000 14,000

Production costs $ $ $ $

Materials 30,000 36,000 39,000 42,000

Labour 35,000 41,000 44,000 47,000

Overheads 30,000 30,000 30,000 30,000

If actual production was 12,800 shirts, what is the flexed budget production costs?

A. $111,800

B. $112,400

C. $113,600

D. $114,500

ANSWER: A

Which of the following statements are true about mission?

(1) Employees are motivated by more than money. A sense of mission and values can help to motivate employees

(2) There is no standard formal, but they should process with the following characteristics: rigidity, flexibility, distinctiveness

A. Only (1)

B. Both (1) and (2)

C. Only (2)

D. Neither (1) or (2)

ANSWER: A

Which of the following statements describe the difficulties in measuring performance in public sector?

(1) In public sectors, there are multiple objectives and different expectations

(2) It is lack of profit measures in public sectors because they focus on a broader purpose rather than focusing on profit maximisation.

A. Both (1) and (2)

B. Only (1)

C. Only (2)

D. Neither (1) or (2)

ANSWER: A

PHẦN TỰ LUẬN (5 điểm)

Câu 1 (1 điểm): A manager is trying to decide which of three mutually exclusive projects to undertake. Each of the projects could lead to varying net costs which the manager calls outcomes I, II and III. The following payoff table or matrix has been constructed:

|  |  |  |  |
| --- | --- | --- | --- |
| Project | Outcome (not profit) | | |
| I (Worse) | II (Most likely) | III (Best) |
| A | 50 | 80 | 150 |
| B | 80 | 90 | 140 |
| C | 70 | 100 | 130 |

Which project should be undertaken under minimax rules? Explain your answer

Đáp án

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Project | Missing out – Outcome compared to the best option | | | Total |
| I (Worse) | II (Most likely) | III (Best) |
| A | 30 | 20 | 0 | 50 |
| B | 0 | 10 | 10 | 20 |
| C | 10 | 0 | 20 | 30 |

The manager should undertake the project B under Minimax rule.

It is because the project B has the minimum loss of 20 compared to 50 and 30 of the project A and C, respectively.

Câu 2 (2 điểm): Apple is in the process of introducing iPhone 14 to the market and has undertaken market research to find out about customers’ views on the value of the product, as well as to obtain a comparison with competitors’ products. The results on this research have been used to establish a target selling price of $2000. This is the price that the company thinks it will have to sell the product at to achieve the required sales volume.

Cost estimates have been prepared based on the proposed production specification.

Manufacturing cost $

Direct material 600

Direct labour 400

Direct machinery cost 300

Ordering and receiving 150

Quantity assurance 250

Non-manufacturing costs

Marketing 100

Distribution 50

The target profit margin for iPhone 13 is 30% of the target selling price

a. Calculate the target cost

b. Calculate the target cost gap and suggest at least 1 solution for Apple to eliminate this gap.

Đáp án

a. The target profit is: 30% \* 2,000 = $600

The target cost is: $2,000 - $6000 = $1.400

b. The actual cost is: 600 + 400 + 300 + 150 + 250 + 100 +50 = $1,850

The target cost gap is: $1,850 – $ 1,400 = $450

Apple can reduce the cost gap by replacing the current material with a cheaper one, which has the same quality with the current material.

Câu 3 (2 điểm) The Microsoft is a large, worldwide respected manufacturer of consumer electrical and1electronic goods. Microsoft constantly develops new products, G, that are in high demand as they represent the latest technology and are ‘must haves’ for those consumers that want to own the latest consumer gadgets. Microsoft has used market research to determine that if a price of $250 is charged for Product G, demand will be 12,000 units. It has also been established that demand will rise or fall by five units for every $1 fall/rise in the selling price. The marginal cost of Product G is $250.

a. Calculate the profit-maximising selling price for Product G (to the nearest $).

b. Suggesting one price strategy can be used for product G and explain your answer

Đáp án

a. P = a – b \* Q

When P = 250, then Q = 12,000 🡪 250 = a – b \* 12000

When P = 251, then Q = 11995 🡪 251 = a – b \* 11995

therefore, a = 2650 and b = 0.2

MR = a – 2\*b\*Q = 2650 – 0.4\*Q

In order to maximise the profit, MR = MC = 250

2650 – 0.4\*Q = 250

Therefore, Q = 6000

P = a – b\*Q = 2650 – 0.2 \* 6000 = $1,450

Conclusion: The profit-maximising selling price for product G is $ 1,450

b. Microsoft can use price skimming as its price strategy for product G because this strategy involves charging high prices when a new product is first launched on the market, in order to maximise short-term profitability.

* This strategy is best fit for technology and new trending product.
* G are in high demand as they represent the latest technology and are ‘must haves’ for those consumers that want to own the latest consumer gadgets.

*Ngày biên soạn: 11 tháng 11 năm 2021*

Giảng viên biên soạn đề thi: Ths. Nguyễn Thị Ngọc Lan

*Ngày kiểm duyệt:*

Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi: Ths Lê Như Hoa

Sau khi kiểm duyệt đề thi, Trưởng (Phó) Khoa/Bộ môn gửi về Trung tâm Khảo thí qua email: [khaothivanlang@gmail.com](mailto:khaothivanlang@gmail.com) bao gồm file word và file pdf (được đặt password trên 1 file nén/lần gửi) và nhắn tin password + họ tên GV gửi qua Số điện thoại Thầy Phan Nhất Linh (0918.01.03.09).

Khuyến khích Giảng viên biên soạn và nộp đề thi, đáp án bằng File Hot Potatoes. Trung tâm Khảo thí gửi kèm File cài đặt và File hướng dẫn sử dụng để hỗ trợ thêm Quý Thầy Cô.