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| 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)

Random 1 trong 2 câu sau

X Company uses activity-based costing for Product A and Product B. The total estimated overhead cost for the parts administration activity pool was $550,000 and the expected activity was 2000-part types. If Product B requires 1200-part types, the amount of overhead allocated to product B for parts administration would be:

A. $330,000

B. $300,000

C. $275,000

D. $345,000

ANSWER: A

X Company uses activity-based costing for Product A and Product B. The total estimated overhead cost for the parts administration activity pool was $600,000 and the expected activity was 3000-part types. If Product B requires 1000-part types, the amount of overhead allocated to product B for parts administration would be:

A. $200,000

B. $300,000

C. $330,000

D. $345,000

ANSWER: A

Random 1 trong 2 câu hỏi sau

Which of the following statement is true about Activity-based costing:

(1) It uses a plant-wide overhead rate to assign overhead

(2) It is not expensive to implement

(3) It typically applies overhead costs using direct labor-hours

A. None of them

B. (1) only

C. (2) and (3)

D. (1) and (3)

ANSWER: A

Which of the following is a limitation of activity-based costing?

A. Activity-based costing relies on the assumption that the cost in each cost pool is strictly proportional to its cost measure

B. Costs are accumulated by each major activity

C. A variety of activity measures are used

D. All costs in an activity cost pool pertain to a single activity

ANSWER: A

Random 1 trong 2 câu hỏi sau

The selling price of product X is set at $550 for each unit and sales for the coming year are expected to be 800 units. A return of 30% on the investment of $500,000 in product X will be required in the coming year.

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

A. $362.5

B. $400.5

C. $374.5

D. $382.5

ANSWER: A

The selling price of product X is set at $600 for each unit and sales for the coming year are expected to be 1000 units. A return of 25% 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. $500

B. $400

C. $375

D. $600

ANSWER: A

Random 1 trong 2 câu hỏi sau

Suppose that Bao Viet Security produces and sells two products. The A sells for $10 per unit and has a total variable cost of $3 per unit, while the B sells for $15 per unit and has a total variable cost of $5 per unit. The marketing department has estimated that for every five units of A sold, one unit of B will be sold. The total fixed cost in the company is $1.5mil. What is the total breakeven revenue?

A. $2.17mil

B. $2.25mil

C. $2.75mil

D. $2.85mil

ANSWER: A

Suppose that Bao Viet Security produces and sells two products. The M sells for $12 per unit and has a total variable cost of $4 per unit, while the N sells for $16 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 $2.5mil. What is the total breakeven revenue?

A. $3.82mil

B. $3.25mil

C. $3.75mil

D. $3.85mil

ANSWER: A

Random 1 trong 2 câu sau

ACB company 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 $800. Calculate the profit-maximising selling price for Product G (to the nearest $).

A. $800

B. $850

C. $900

D. $950

ANSWER: A

AB Co has used market research to determine that if a price of $600 is charged for Product G,1demand 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 $880. Calculate the profit-maximising selling price for Product G (to the nearest $).

A. $940

B. $860

C. $960

D. $950

ANSWER: A

Random 1 trong 3 câu sau

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 | 140 | 150 |
| B | 60 | 115 | 140 |
| C | 70 | 130 | 180 |

Which project should be undertaken under maximax rules?

A. Project C

B. Project B

C. Project A

D. Project A or Project C

ANSWER: A

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 | 120 | 150 |
| B | 90 | 115 | 140 |
| C | 70 | 130 | 170 |

Which project should be undertaken under maximin rules?

A. Project B

B. Project C

C. Project A

D. Project B or Project C

ANSWER: A

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 | 90 | 110 | 140 |
| C | 70 | 100 | 130 |

Which project should be undertaken under minimax rules?

A. Project B

B. Project C

C. Project A

D. Project B or Project C

ANSWER: A

Random 1 trong 2 câu sau đây

Which of the following statement is true?

1. Current standards provide the best basis for budgeting because they represent an achievable level of productivity.
2. Ideal standards provide a useful short-term target for standard setting because it is likely that the standard can be achieved.
3. Attainable standard can motivate employees to work harder as it provides a realistic but challenging target or efficiency.

A. (3) Only

B. (2) and (3)

C. (1) and (2)

D. (1) and (3)

ANSWER: A

Which of the following statement is false?

1. Current standards provide the best basis for budgeting because they represent an achievable level of productivity.
2. Ideal standards provide a useful short-term target for standard setting because it is likely that the standard can be achieved.
3. Attainable standard can motivate employees to work harder as it provides a realistic but challenging target or efficiency.

A. (1) and (2)

B. (2) and (3)

C. (1) and (2)

D. (2) only

ANSWER: A

Random 1 trong 2 câu hỏi sau

Phuc Long Ltd makes a single product with the following:

Budgeted material costs per unit: 2 kg of material A at $10/kg

Actual details:

* + Output 1,000 units
	+ Material purchased and used 2,200 kg
	+ Material cost $23,100

Calculate materials price variances.

A. $1,100 (A)

B. $1,100 (F)

C. $1,000 (A)

D. $1,000 (F)

ANSWER: A

Phuc Long Ltd makes a single product with the following:

Budgeted material costs per unit: 2 kg of material A at $10/kg

Actual details:

* + Output 1,000 units
	+ Material purchased and used 2,200 kg
	+ Material cost $24,200

Calculate materials usage variances.

A. $2,200 (A)

B. $2,200 (F)

C. $2,000 (A)

D. $2,000 (F)

ANSWER: A

Random 1 trong 2 câu hỏi sau

Participation by staff in the budgeting process is often seen as an aid to creation of a realistic budget and to the motivation of staff. There are, however, limitations to the effectiveness of such participation. Which of the following statements illustrate these limitations?

A. Budgetary slack can be built in by managers as well as staff

B. Participation allows staff to buy into the budget

C. Staff suggestions may be ignored, leading to de-motivation

D. Staff suggestions may be based on local knowledge

ANSWER: A

Which of the following best describes a top-down budget?

A. A budget which is set without permission the ultimate budget holder to participate in the budgeting process.

B. A budget which can be set by scaling down individual expenditure items until the total budgeted expenditure can be met from available resources.

C. A budget, which is set by delegating authority from top management, allowing budget holders to participate in setting their own budgets.

D. A budget which is set within the framework of strategic plans determined by top management.

ANSWER: A

Random 1 trong 2 câu sau

Which of the following statements are true about performance measurement?

(1) It is a process by which organization align their resources, systems and employees to strategic objectives?

(2) It is collecting, analyzing and reporting information regarding individual, organization or system. It involves study of processes and strategies.

A. (2) only

B. (1) only

C. Neither of (1) or (2)

D. Both (1) and (2)

ANSWER: A

Which of the following statements are false about performance measurement?

(1) It is a process by which organization align their resources, systems and employees to strategic objectives?

(2) It is collecting, analyzing and reporting information regarding individual, organization or system. It involves study of processes and strategies.

A. (1) only

B. (2) only

C. Neither of (1) or (2)

D. Both (1) and (2)

ANSWER: A

PHẦN TỰ LUẬN (4 điểm)

Random 1 trong 2 câu hỏi sau

Câu 1 (2 điểm): 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 40,000 10,000

Orders 800 200

Tests 6,000 9,000

Direct labor hours 25,000 15,000

The company currently uses traditional costing and allocates overhead based on direct labor-hours.

a. How much overhead is assigned to Product 1 using traditional costing?

b. How much overhead would be assigned to Product 1 if ABC is used?

Đáp án

a. Total production overhead: $600,000

Total direct labour hours: 25,000 + 15,000 = 40,000 (hours)

Production overheard per labour hour: $600,000 / 40,000 = 15 ($ per labour hour)

Overhead is assigned to Product 1 using traditional costing: 15 \* 25,000 = **375,000 ($)**

b. Machine-related cost assigned to Product 1: 200,000/(40,000+10,000)\*40,000 = 160,000 ($)

Order cost assigned to Product 1: 100,000/(800+200)\*800 =80,000 ($)

Test cost assigned to Product 1: 300,000/ (6,000+9,000)\*6,000 = 120,000 ($)

Total overhead is assigned to Product 1 using ABC: 160,000 + 80,000 + 120,000 = **360,000 ($)**

Câu 1 (2 điểm): 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 10,000 40,000

Orders 700 300

Tests 9,000 6,000

Direct labor hours 18,000 22,000

The company currently uses traditional costing and allocates overhead based on direct labor-hours.

a. How much overhead is assigned to Product 1 using traditional costing?

b. How much overhead would be assigned to Product 1 if ABC is used?

Đáp án

a. Total production overhead: $600,000

Total direct labour hours: 18,000 + 22,000 = 40,000 (hours)

Production overheard per labour hour: $600,000 / 40,000 = 15 ($ per labour hour)

Overhead is assigned to Product 1 using traditional costing: 15 \* 18,000 = **270,000 ($)**

b. Machine-related cost assigned to Product 1: 200,000/(40,000+10,000)\*10,000 = 40,000 ($)

Order cost assigned to Product 1: 100,000/(700+300)\*700 =70,000 ($)

Test cost assigned to Product 1: 300,000/ (6,000+9,000)\*9,000 = 180,000 ($)

Total overhead is assigned to Product 1 using ABC: 40,000 + 70,000 + 180,000 = **290,000 ($)**

Random 1 trong 2 câu hỏi sau

Câu 2 (1 điểm): Nam Long Group is a shirt manufacturing company. It has prepared for flexible budgets

Number of shirts produced (units) 10,000 12,000 12,350 14,000

Production costs $ $ $ $

 Materials 30,000 36,000 37,050 42,000

 Labour 27,000 31,000 31,700 35,000

 Overheads 20,000 20,000 20,000 20,000

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

Đáp án

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Number of shirts produced (units)  | 10,000 | 12,000 | 12,350 | 14,000 |
| Materials  | 30,000 | 36,000 | 37,050 | 42,000 |
| Labour | 27,000 | 31,000 | 31,700 | 35,000 |
| Overheads | 20,000 | 20,000 | 20,000 | 20,000 |
| **Total production cost** | **77,000** | **87,000** | **88,750** | **97,000** |
|  |  |  |  |  |
| 77000 = a + b \* 10000 | a = | 27,000 |  |  |
| 97,000 = a + b \* 14000 | b = | 5 |  |  |

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

 27,000 + 5 \* 12,800 = **91,000 ($)**

Câu 2 (1 điểm): Nam Long Group is a shirt manufacturing company. It has prepared for flexible budgets

Number of shirts produced (units) 10,000 12,000 12,350 14,000

Production costs $ $ $ $

 Materials 30,000 36,000 37,050 42,000

 Labour 27,000 31,000 31,700 35,000

 Overheads 20,000 20,000 20,000 20,000

Required: If actual production was 12,500 shirts, what is the flexed budget production costs?

Đáp án

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Number of shirts produced (units)  | 10,000 | 12,000 | 12,350 | 14,000 |
| Materials  | 30,000 | 36,000 | 37,050 | 42,000 |
| Labour | 27,000 | 31,000 | 31,700 | 35,000 |
| Overheads | 20,000 | 20,000 | 20,000 | 20,000 |
| **Total production cost** | **77,000** | **87,000** | **88,750** | **97,000** |
|  |  |  |  |  |
| 77000 = a + b \* 10000 | a = | 27,000 |  |  |
| 97,000 = a + b \* 14000 | b = | 5 |  |  |

If actual production was 12,500 shirts, what is the flexed budget production costs

 27,000 + 5 \* 12,500 = **89,500 ($)**

Random 1 trong 2 câu sau

Câu 3 (2 điểm): Apple manufactures and sells four products: Iphone, Ipod, Ipad, and Macbook. Relevant information is as following:

 iPhone iPod iPad MacBook

Selling price ($) 400 200 600 1500

Variable cost (%) 50% 40% 20% 30%

Total fixed costs are $2mil. An analysis of past trading patterns indicates that the products are sold in the ration 4:2:3:1

a. Calculate the breakeven sales revenue for each product.

b. Calculate the break even sale quantity for each product.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | iPhone  | iPod  | iPad  | MacBook | Total |  |
|  Selling price ($)  |  400  |  200  |  600  |  1,500  |  |  |
|  Variable cost  |  200  |  80  |  120  |  450  |  |  |
|  Contribution  |  200  |  120  |  480  |  1,050  |  |  |
|  Units  |  4  |  2  |  3  |  1  |  |  |
|  Total contribution  |  800  |  240  |  1,440  |  1,050  |  3,530  |  |
|  Total sales  |  1,600  |  400  |  1,800  |  1,500  |  5,300  |  |
|  |  |  |  |  |  |  |
|  Contribution/Sale ratio  |  |  |  | 66.60% |  |
|  Breakeven when Contribution = Fixed costs =  |  2,000,000  |  $  |
|  **Breakeven sales**  |  **906,516**  |  **226,629**  |  **1,019,830**  |  **849,858**  |  **3,002,833**  |  **$**  |
|  **Breakeven sale quantity**  |  **2,266**  |  **1,133**  |  **1,700**  |  **567**  |  **5,666**  |  **units**  |

Câu 3 (2 điểm): Apple manufactures and sells four products: Iphone, Ipod, Ipad, and Macbook. Relevant information is as following:

 iPhone iPod iPad MacBook

Selling price ($) 400 200 600 1500

Variable cost (%) 30% 40% 20% 50%

Total fixed costs are $2mil. An analysis of past trading patterns indicates that the products are sold in the ration 3:2:4:1

a. Calculate the breakeven sales revenue for each product.

b. Calculate the break even sale quantity for each product.

**Đáp án**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | iPhone  | iPod  | iPad  | MacBook | Total |  |
|  Selling price ($)  |  400  |  200  |  600  |  1,500  |  |  |
|  Variable cost (%)  |  0.300  |  0.400  |  0.200  |  0.500  |  |  |
|  Variable cost  |  120  |  80  |  120  |  750  |  |  |
|  Contribution  |  280  |  120  |  480  |  750  |  |  |
|  Units  |  3  |  2  |  4  |  1  |  |  |
|  Total contribution  |  840  |  240  |  1,920  |  750  |  3,750  |  |
|  Total sales  |  1,200  |  400  |  2,400  |  1,500  |  5,500  |  |
|  |  |  |  |  |  |  |
|  Contribution/Sale ratio  |  |  |  | 68.18% |  |
|  Breakeven when Contribution = Fixed costs =  |  2,000,000  |  $  |
|  **Breakeven sales**  |  **640,000**  |  **213,333**  |  **1,280,000**  |  **800,000**  |  **2,933,333**  |  **$**  |
|  **Breakeven sale quantity**  |  **1,600**  |  **1,067**  |  **2,133**  |  **533**  |  **5,333**  |  **units**  |

*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 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.