TRƯỜNG ĐẠI HỌC VĂN LANG

**KHOA: KẾ TOÁN KIỂM TOÁN**

**ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN**

**Học kỳ 3, năm học 2021 - 2022**

Mã học phần: DAC0081

Tên học phần: F2- KẾ TOÁN QUẢN TRỊ 1 (ACCA)

Mã nhóm lớp học phần: 213\_DAC0081\_03 và 213\_DAC0081\_02

Thời gian làm bài (phút/ngày): 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

- KHÔNG ĐƯỢC PHÉP UPLOAD FILE ẢNH hoặc file excel.

**PHẦN TRẮC NGHIỆM (15 CÂU: 6 ĐIỂM) (0.4 ĐIỂM/CÂU)**

**Câu 1:**

The salary paid to the accountant of a company would be classified as a(n):

**A**. administrative expense.

**B**. direct labour cost.

**C**. manufacturing overhead cost.

**D**. selling expense

**ANSWER: A**

**Câu 2:**

Which of the following is Internal sources of data

**A**. The accounting records

**B**. Governments

**C**. Banks

**D**. Newspapers

**ANSWER: A**

**Câu 3:**

A domestic appliance retailer with multiple outlets sells a popular toaster known as the K30, for which the following information is available:

Average sales 250 per day

Maximum sales 350 per day

Minimum sales 180 per day

Lead time 7-10 days

Based on the data above, at what level of inventory would a replenishment order (Reorder level) be issued?

**A**. 3,500 units

**B**. 2,500 units

**C**. 800 units

**D**. 3,000 units

**ANSWER: A**

**Câu 4:**

A company had 60 direct production employees at the beginning of last year and 40 direct production employees at the end of the year. During the year, a total of 25 direct production employees had left the company to work for a local competitor. What is the labour turnover rate for last year?

**A**. 10%

**B**. 50%

**C**. 20%

**D**. 30%

**ANSWER: A**

**Câu 5:**

A company has data as follows:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 | Week 7 |
| Units produced per week | 200 | 300 | 400 | 500 | 600 | 700 | 800 |
| Total cost per week | 3,400 | 4,000 | 5,200 | 6,800 | 7,500 | 8,900 | 9,100 |

Using high-low method, what is fixed cost?

**A**. 1,500

**B**. $500

**C**. $1,000

**D**. $2,000

**ANSWER: A**

**Câu 6:**

If the closing inventor is higher than beginning inventory, which statement is correct:

**A**. Profit in terms of absorption costing > Profit in terms of marginal costing

**B**. Profit in terms of absorption costing < Profit in terms of marginal costing

**C**. Profit in terms of absorption costing = Profit in terms of marginal costing

**D**. Cannot draw a conclusion

**ANSWER: A**

**Câu 7**:

The annual demand for an item of inventory is 4,000 units. The cost of placing an order is $90 and the cost of holding an item in stock for one year is $17. What is the economic order quantity, to the nearest unit?

**A**. 206 units

**B**. 306 units

**C**. 106 units

**D**. 406 units

**ANSWER: A**

**Câu 8**:

A company which uses marginal costing has a profit of $37,500 for a period. Opening inventory was 100 units and closing inventory was 500 units.

The fixed production overhead absorption rate is $5 per unit.

What is the profit under absorption costing?

**A**. $39,500

**B**. $37,500

**C**. $38,500

**D**. $40,500

**ANSWER: A**

**Câu 9:**

In a particular process, the input for the period was 2,000 units. There were no inventories at the beginning or end of the process. Normal loss is 5% of input. If the actual output is 1,700 units, the result is:

**A**. Abnormal loss = 200 units

**B**. Abnormal gain = 200 units

**C**. Abnormal gain = 300 units

**D**. Abnormal loss = 300 units

**ANSWER: A**

**Câu 10:**

A company uses process costing to establish the cost per unit of its output.

The following information was available for the last month:

 Input units: 10,000

 Output units: 9,000

 Opening inventory: 300 units, 100% complete for materials and 70% complete for conversion costs

 Closing inventory: 400 units, 100% complete for materials and 20% complete for conversion costs

The company uses the weighted average method of valuing inventory.

What were the equivalent units for conversion costs?

**A**. 9,080 units

**B**. 19,700 units

**C**. 700 units

**D**. 12,000 units

**ANSWER: A**

**Câu 11:**

A company uses process costing to establish the cost per unit of its output.

The following information was available for the last month:

 Input units: 10,000

 Output units: 9,000

 Opening inventory: 300 units, 100% complete for materials and 70% complete for conversion costs

 Closing inventory: 400 units, 100% complete for materials and 20% complete for conversion costs

The company uses the weighted average method of valuing inventory.

What were the equivalent units for material costs?

**A**. 9,400 units

**B**. 10,700 units

**C**. 10,400 units

**D**. 9,700 units

**ANSWER: A**

**Câu 12:**

ABC company places an order of 500 units, to replenish its stock of a Material K whenever the stock balance is reduced to 300 units. The order takes at least 4 days to be delivered and ABC company uses at least 50 components each day. What is the maximum stock level?

**A**. 600 units

**B**. 700 units

**C**. 800 units

**D**. None of the answer is correct

**ANSWER: A**

**Câu 13**:

Last year, Bryan Air carried excess baggage of 250,000 kg over a distance of 7,500 km at a cost of $9,375,000 for the extra fuel.

What is the cost per kg-km?

**A**. $0.005 per kg-km

**B**. $10 per kg-km

**C**. $30 per kg-km

**D**. $600 per kg-km

**ANSWER: A**

**Câu 14:**

A component has a safety inventory of 500, a reorder quantity of 3,000 and a rate of demand which varies between 200 and 700 per week. The average inventory is approximately:

**A**. 2,000 units

**B**. 2,300

**C**. 2,500

**D**. 3,500

**ANSWER: A**

**Câu 15:**

A chemical process has a normal wastage of 10% of input. In a period, 3,000 kgs of material were input and there was an abnormal loss of 50 kgs.

What quantity of good production was achieved?

A. 2,650 kg

B. 3,050 kgs

C. 2,700 kgs

D. 2,950 kgs

**ANSWER: A**

**PHẦN TỰ LUẬN (5 CÂU: 4 ĐIỂM)**

**Câu 1: (1 điểm)**

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

 Budgeted production overhead $240,000
 Actual production overhead $210,000
 Budgeted machine hours 80,000
 Actual machine hours 68,000
Requirement:

a. Calculate the Overhead Absorption rate (OAR) (0.5 điểm)

b. Calculate the Overhead absobed (0.5 điểm)

c. The overhead is under-absorbed or over-absobed and how much is it? (0.5 điểm)

**Đáp án câu 1:**

**a. Calculate the Overhead Absorption rate (OAR) (0.25 điểm)**

OAR = Budgeted production overhead / Budgeted machine hour

 = 240,000 / 80,000 = $ 3/machine hour

**b. Calculate the Overhead absobed (0.25 điểm)**

Overhead absorbed = OAR x Actual machine hour

 = 3 x 68,000 = $204,000

**c. The overhead is under-absorbed or over-absobed and how much is it? (0.5 điểm)**

Actual overhead = 210,000

Overhead absorbed = 204,000

Therefore, the overhead is under-absorbed =210,000 – 204,000 = $ 6,000

**Câu 2: (0.5 điểm)**

ACB Co gradually receives its re-supply of inventory at a rate of 10,000 units a week. Other information is available as follows.

 Weekly demand: 5,000 units

 Set-up costs for each production run: $125

 Weekly cost of holding one unit: $0.0025

What is the economic production run (EBQ)?

**Đáp án câu 2:**

**EBQ =** $\sqrt{\frac{2 x C\left(o\right)x D}{C \left(h\right) (1-\frac{D}{R})}}$ **=** $\sqrt{\frac{2 x 125 x 5,000}{0.0025 x (1- \frac{5,000}{10,000}}}$ **= 31,623 units (0.5 điểm)**

**Câu 3: (1 điểm)**

Jane works as a member of a three-person team in the assembly department of a factory. Theteam is rewarded by a group bonus scheme whereby the team leader receives 20 per cent of any bonus earned by the team, and the remaining bonus is shared evenly between Jane and the other team member.

Details of output for one day are given below.

 Hours worked by team: 8 hours

 Team production achieved: 80 units

 Standard time allowed to produce one unit: 9 minutes

Group bonus payable at $8 per hour 60% of time saved

What is the bonus element of Jane's pay for this particular day?

**Đáp án câu 3:**

**Step 1: Calculate time save (0.5 điểm)**

+ Standard time to do 80 units: (9 x 80)/60 = 12 hours

+ Actual time to do 80 units = 8 hours

Time save = 4 hours

**Step 2: Calculate Group’s bonus (0.25 điểm)**

Group’s bonus = 4 x 8 x 60% = $ 19.2

**Step 3: Calculate Jane’s bonus (0.25 điểm)**

Jane’s bonus = (19.2 x 80%) / 2 = $ 7.68

**Câu 4: (1 điểm)**

A company incurs the following costs at various activity levels:

|  |  |
| --- | --- |
| Total cost ($) | Activity level (units) |
| 250,000 | 5,000 |
| 325,000 | 8,000 |
| 380,000 | 10,000 |

Requirement: Using the high-low method

a. What is the variable cost per unit? (0.5 điểm)

b. What is the total fixed cost? (0.5 điểm)

**Đáp án câu 4:**

**Step 1: Calculate variable cost/unit (0.5 điểm)**

 Cost (highest) – Cost (lowest) 380,000 – 250,000

Variable cost/unit = = = $ 26/unit

 Unit (highest) – Unit (lowest) 10,000 – 5,000

**Step 2: Calculate the fixed cost (0.5 điểm)**

Choose the higest point

. x = 10,000 units

. y = $ 380,000

* y = 26 x + b
* 380,000 = 26 x 10,000 + b
* b (fixed cost) = 120,000

**Câu 5: (0.5 điểm)**

The following information is available for a hotel company for the latest thirty days period.

 Number of rooms available per night: 20

 Percentage occupancy achieved: 60%

 Room servicing cost incurred: $2,880

What was the room servicing cost per occupied room-night last period?

**Đáp án câu 5:**

Cost per occupied room-night = 2,880 / (20 x 60%) (0.25 điểm)

 30

 = $ 8/day (0.25 điểm)

*Ngày biên soạn: 30/06/2022*

**Giảng viên biên soạn đề thi:** Phạm Tú Anh

*Ngày kiểm duyệt: 30/06/2022*

**Trưởng (Phó) Khoa/Bộ môn kiểm duyệt đề thi:** Lê Phan Thanh Hòa