

TRƯỜNG ĐẠI HỌC VĂN LANG
KHOA: KẾ TOÁN KIỂM TOÁN

ĐỀ THI VÀ ĐÁP ÁN ĐỀ THI KẾT THÚC HỌC PHẦN
Học kỳ 01, năm học 2023 - 2024

Mã học phần: **71ACCT30182**

Tên học phần: F2 – Kế toán quản trị 2 (ACCA)

Mã nhóm lớp học phần: **231_71ACCT30182_01**, **231_71ACCT30182_02** và **231_71ACCT30182_03**.

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 yêu cầu):

- 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 – 0.4 ĐIỂM /CÂU)

1. Which of the following correlation coefficients represents the strongest relationship between two events?
A. -0.95
B. 1.15
C. 0.8
D. 0
ANSWER: A
2. There is a dataset as followed: (2,5), (3,7), (4,10), (5,12). The coefficient of correlation of the dataset is:
A. 0.9965
B. 0.1242
C. -0.9923
D. unable to be determined.
ANSWER: A
3. A firm has produced the following budget for an activity level of 120,000 units: \$60,000 of Direct Materials cost, \$40,000 of Direct Labour cost, and \$150,000 of Fixed Production Overheads. What would be the total cost for a level of activity of 180,000 units?
A. \$300,000
B. \$375,000
C. \$436,000
D. \$345,000
ANSWER: A
4. Which of the following is the best example of a cost center?
A. The research and development team developing new product ideas.

- B. The sales department responsible for increasing revenue.
- C. A financial institution where individuals can invest their personal savings.
- D. C.E.O of a company who has a right to make long-term investment decision.

ANSWER: A

5. The sales budget of ABC Ltd. calls for 15,000 units to be sold during January. Level of inventory is required to decrease by 2,500 units at the end of January. If it takes 30 minutes to make one unit and the direct labor rate is \$15 per hour, what is the total budgeted direct labor cost?

- A. \$93,750
- B. \$131,250
- C. \$112,500
- D. Cannot be determined

ANSWER: A

6. Which of the following expenditures is most likely to be a revenue expenditure?

- A. Monthly rent.
- B. Cost of purchase of an office building.
- C. Cost of improving useful life of delivery trucks.
- D. Cost of investment into a 5-year project.

ANSWER: A

7. Which of the following is a primary purpose of a well-structured budget manual?

- A. Defining budgetary goals, responsibilities, and procedures.
- B. Providing detailed format of functional budgets.
- C. Listing salaries and details of employees who involves in budgetary process.
- D. Outlining the company's marketing strategies.

ANSWER: A

8. You are offered to receive \$2,000 at the end of each year for the next five years. The discount rate is 8%. How much are you willing to pay at most for this offer now?

- A. \$7,985.42
- B. \$7,098.77
- C. \$6,121.35
- D. unable to be determined due to not having capital expenditure amount.

ANSWER: A

9. XYZ Corporation is considering an investment project that costs \$280,000 and requires a rate of return at 10%. The project is expected to generate the following cash flows: Year 1: \$90,000. Year 2: \$95,000. Year 3: \$90,000. Year 4: \$115,000. Year 5: \$110,000. What is the **payback period** for this investment?

- A. 3.04 years
- B. 3.77 years
- C. 4.22 years
- D. 4.28 years

ANSWER: A

10. ABC Company is considering a project that calls for an initial capital investment of \$150,000. The expected net cash inflows from the project are \$38,000 per year for 5 years. What is the internal rate of return of the project?

- A. 8.44%
- B. 7.12%
- C. 7.98%
- D. 7.01%

ANSWER: A

11. ABC Manufacturing set a standard to use 5 pounds of material per unit for their product. During the production of 2,000 units, they purchased 13,500 pounds, and used 12,500 pounds of material. If the standard material cost per pound is \$4, what is the materials usage variance?
- A. \$10,000 (adverse)
 - B. \$10,000 (favourable)
 - C. \$14,000 (adverse)
 - D. \$14,000 (favourable)

ANSWER: A

12. XYZ Company's standard labor rate is \$15 per hour, and they expected to spend 1.500 hours to complete a project. However, they ended up using 1.550 hours at an actual rate of \$18 per hour. What is the labor rate variance?
- A. \$4,650 (adverse)
 - B. \$4,650 (favourable)
 - C. \$4,500 (adverse)
 - D. \$4,500 (favourable)

ANSWER: A

13. Which of the following best defines the contribution margin per unit?
- A. The difference between sale price and variable costs per unit.
 - B. The difference between sale price and fixed costs per unit.
 - C. The difference between sale price and production cost per unit.
 - D. The total profit per unit generated by a company before accounting for taxes.

ANSWER: A

14. Which of the following situations is most likely to result in an adverse labour efficiency variance for a company?
- A. Due to high demand, the workforce has been scheduled to work overtime more often for a long time.
 - B. Its workforce has been trained and be more skillful than before.
 - C. An improved production method has been applied to the production process.
 - D. The company's employee turnover ratio has been reduced so that more experienced workers stay with the company.

ANSWER: A

15. A company invested \$260,000 in a new manufacturing facility. Over the course of the year, the facility generated \$40,000 in profit before tax. The initial investment also increased the company's overall asset value by \$160,000. Tax rate is 20%. What is the Return on Investment (ROI) for this manufacturing facility?
- A. 15.38%
 - B. 12.31%
 - C. 9.52%
 - D. 7.62%

ANSWER: A

PHẦN TỰ LUẬN (04 điểm) Gồm 4 câu

Câu 1 (1 điểm) ABC Plc. expects credit sales for January, February, and March to be \$120,000, \$180,000, and \$170,000, respectively. It is expected that 40% of the sales will be collected in the month of sale, 40% will be collected in the following month, and 20% will be collected in the second month after the sales. How much cash does it expect to receive during March?

Đáp án: $\$170,000 \times 40\% + \$180,000 \times 40\% + \$120,000 \times 20\% = \$164,000$ (1 điểm)

Câu 2 (1 điểm) ABC Ltd. is planning on producing 22,000 units in March, and 24,500 in April. Each product requires a 0.8kg of material X, which costs \$2 per kg. The company's policy is to have enough material on hand to equal 20% of the next month's production needs. What is the budgeted cost of purchases for March?

Đáp án: $[(22,000 \text{ units} \times 0.8\text{kg/unit}) + (24,500 \text{ units} \times 0.8\text{kg/unit} \times 20\%) - (22,000 \text{ units} \times 0.8\text{kg/unit} \times 20\%)] \times \$2/\text{kg} = \$36,000$ (1 điểm)

Câu 3 (1 điểm) J Company has a material standard of 1.5 kg per unit of output. The standard price of material is \$14 per kg. During July, J Company paid \$120,000 to purchase 7,000kg, of which they used 6,800kg to produce 4,500 units. What are the direct material usage variance?

Đáp án:

Direct material usage variance = $\$14/\text{kg} \times (1.5\text{kg} \times 4,500 \text{ units} - 6,800\text{kg}) = \700 (Adverse) (1 điểm)

Câu 4 (1 điểm) In the beginning of the period, XYZ Ltd. expects to sell 35,000 units for \$15 each. Its standard cost card shows the total cost of production per unit is \$12. At the end of the period, the company reported actual sales revenue at \$458,250 for 35,250 units sold. What was the sale price variance?

Đáp án: $35,250 \text{ units} \times [(\$458,250/35,250 \text{ units}) - \$15/\text{unit}] = \$70,500$ (Adverse) (1 điểm)

Ngày biên soạn: 28/11/2023

Giảng viên biên soạn đề thi: Nguyễn Bảo Châu

Ngày kiểm duyệt: 28/11/2023

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

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).