

TRƯỜNG ĐẠI HỌC VĂN LANG  
**ĐƠN VỊ: KHOA KẾ TOÁN KIỂM TOÁN**

**ĐỀ THI VÀ ĐÁP ÁN**  
**THI KẾT THÚC HỌC PHẦN**  
**Học kỳ 2, năm học 2023-2024**  
**(Dùng cho ngành Tài chính ngân hàng)**

**I. Thông tin chung**

Tên học phần:	F2-Kế toán quản trị 2		
Mã học phần:	DAC0090	Số tin chỉ:	2
Mã nhóm lớp học phần:	232_DAC0090_01		
Hình thức thi: <b>Trắc nghiệm kết hợp Tự luận</b>	Thời gian làm bài:	<b>75</b>	phút
<i>Thí sinh được tham khảo tài liệu:</i>	<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 **hoặc** upload **file excel/word**
- **KHÔNG ĐƯỢC PHÉP UPLOAD FILE ẢNH.**

**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)
<b>CLO1</b>	Áp dụng kiến thức dự báo, dự toán, thẩm định để lập kế hoạch cho tổ chức.	Trắc Nghiệm	25%	Câu 1,2,3, 4,5,6,7,8	0.4đ/câu (tổng điểm 6 câu là 2.4đ)	PI3.2
		Tự luận	15%	Câu 1.1	1đ	
<b>CLO2</b>	Lý giải các biến động về chi phí, doanh thu, các chỉ tiêu đo lường hiệu quả phục vụ cho kiểm soát và đánh giá hiệu quả hoạt động của các bộ phận.	Trắc Nghiệm	10%	Câu 9,10,11	0.4đ/câu (tổng điểm 5 câu là 2.0đ)	PI3.2
		Tự luận	15%	Câu 2.1 Câu 2.2	0.75đ 0.75đ	

<b>CLO3</b>	Thực hiện lập ngân sách một cách độc lập cho doanh nghiệp khác nhau	Trắc Nghiệm	15%	Câu 12,13,14,15	0.4đ/câu (tổng điểm 4 câu là 1.6đ)	PI8.1
		Tự luận	15%	Câu 3	1đ	
<b>CLO4</b>	Vận dụng tư duy phản biện vào tư vấn ra quyết định kinh doanh cho doanh nghiệp.	Tự luận	5%	Câu 1.2	0.5đ	PI5.1

### III. Nội dung câu hỏi thi

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

##### Câu 1

Which of the following may be considered to be **objectives** of a budgetary planning and control system?

- (i) Establish a system of control
- (ii) Communication
- (iii) Co-ordination
- (iv) Resource allocation

- A. All of them
- B. (ii) and (iv)
- C. (ii), (iii) and (iv)
- D. (i), (ii) and (iv)

ANSWER: A

##### Câu 2

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

- A. -0.25
- B. - 2.1
- C. +2
- D. + 1.25

ANSWER: A

##### Câu 3:

Based on the last 11 periods the underlying trend of sales is  $y(T) = 250 - 1.4x$ . If the 12th period has a seasonal factor of  $-22.5$ , assuming an additive forecasting model, what is the forecast for that period, in whole units?

- A. 210.7
- B. 244.3
- C. 212.1
- D. 233.2

ANSWER: A

##### Câu 4:

The trend for monthly sales (\$Y) is related to the month (t) by the equation  $Y(T) = 2,000 - 4t$  where  $t = 1$  in the first month of 20X3. What are the forecast sales (to the nearest dollar) for

the first month of 20X4 if the seasonal component for that month is 0.85 using a multiplicative model?

- A. 1,655.8
- B. 1,948
- C. 1,659.2
- D. 1,952.85

ANSWER: A

**Câu 5:**

A sum of money was invested for 10 years at 8% per annum and is now worth \$3,000. What was the original amount invested (to the nearest \$)?

- A. \$1,389
- B. \$6,479
- C. \$2,778
- D. \$1,521

ANSWER: A

**Câu 6:**

The net present value of an investment at 10% is \$10,000, and at 20% is -\$6,000. What is the internal rate of return of this investment?

- A. 16.25%
- B. 10%
- C. 35%
- D. 20%

ANSWER: A

**Câu 7**

Blue Ltd has a payback period limit of three years and is considering investing in one of the following projects. Projects A require an initial investment of \$1,800,000. Cash inflows accrue evenly throughout the year.

Year	Cash inflow
1	750,000
2	650,000
3	200,000
4	300,000

What is the non-discounted payback period of Project A?

- A. 3 years and 8 months
- B. 3 years and 6 months
- C. 3 years and 7 months
- D. 3 years and 9 months

ANSWER: A

**Câu 8**

What is the effective annual rate of interest of 2.5% compounded every three months?

- A. 10.38%
- B. 10.0%
- C. 8%
- D. 7.5%

ANSWER: A

**Câu 9**

A company manufactures a fruit juice, which is sold in 1.8 litre bottles. During the bottling process there is a 20% loss of liquid input due to spillage and evaporation. What is the standard usage of liquid per bottle?

- A. 2.25 litres
- B. 2 litres
- C. 2.16 litres
- D. 1.44 litres

ANSWER: A

**Câu 10**

A company expected to produce 350 units of its product, in 20x3. In fact 400 units were produced. The standard labour cost per unit was \$40 (4 hours at a rate of \$10 per hour). The actual labour cost was \$16,740 and the labour force worked 1,700 hours although they were paid for 1,800 hours. What is the direct labour rate variance for the company in 20x3?

- A. \$1,260 F
- B. \$1,260 A
- C. \$260 F
- D. \$260 A

ANSWER: A

**Câu 11**

Which one of the following performance indicators is a financial performance measure?

- A. Cash flow
- B. Idle time ratio
- C. System (machine) down time
- D. Number of customer complaints

ANSWER: A

**Câu 12**

Which of the following would be part of the revenue expenditure budget?

- (i) Purchase of a new factory premises
- (ii) Pay wages to workers
- (iii) Purchases of raw materials
- (iv) Refurbishment of existing factory premises

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

ANSWER: A

**Câu 13**

When preparing a production budget, what does the quantity to be produced equal?

- A. Sales quantity – opening inventory of finished goods + closing inventory of finished goods
- B. Sales quantity + opening inventory of finished goods + closing inventory of finished goods
- C. Sales quantity – opening inventory of finished goods – closing inventory of finished goods

**D.** Sales quantity + opening inventory of finished goods – closing inventory of finished goods

ANSWER: A

#### **Câu 14**

60% of the revenue will be collected in the month of sale, 35% in the following month. The remainder is bad debt. Below is the company's revenue budget :

	January	February	March
Volume sale	80,000	90,000	100,000

What is the value of sales receipts to be shown in the cash budget for March

**A.** \$91,500

**B.** \$89,000

**C.** \$96,000

**D.** \$86,000

ANSWER: A

#### **Câu 15**

A Company manufactures and sells one product which requires 2 kg of raw material in its manufacture. The budgeted data relating to the next period are as follows:

What is the budgeted raw material purchases for next period?

Sales	5,000	unit
Opening inventory of finished goods	800	unit
Closing inventory of finished goods	1,000	unit
Opening inventory of raw materials	4,000	kg
Closing inventory of raw materials	3,000	kg

**A.** \$9,400

**B.** \$10,400

**C.** \$4,200

**D.** \$5,200

ANSWER: A

### **PHẦN TỰ LUẬN (3 câu- 4 điểm)**

#### **Câu hỏi 1: (1.5 điểm)**

The following information relates to a two-year project.

Initial investment \$800,000

Cash inflow Year 1 \$300,000

Cash inflow Year 2 \$630,000

Cost of capital Year 10%

Required:

1. What is the net present value of the project? (1đ)
2. Should this project be done?(0.5đ)

#### **Câu hỏi 2: (1.5 điểm)**

The following information relates to labour costs for the past month:

Budget labour rate	5	per hour
Production time	12,000	hours

Time per unit	3	hours
Production units	4,000	units
Actual Wages paid	74,400	
Actual Production	5,000	units
Actual hours worked	15,500	hours

There was no idle time.

Required:

1. What were the labour rate variances? (0.75đ)
2. What were the labour efficiency variances? (0.75đ)

### Câu hỏi 3: (1 điểm)

The following details have been extracted from the payables' records of ABC Co:

Invoices paid in the month of purchase	30%
Invoices paid in the first month after purchase	60%
Invoices paid in the second month after purchase	10%

Purchases for October to December are budgeted as follows:

October	\$200,000
November	\$300,000
December	\$400,000

For suppliers paid in the month of purchase, a settlement discount of 5% is received.

Required:

What is the amount budgeted to be paid to suppliers in December?

## ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Phần câu hỏi	Nội dung đáp án	Thang điểm	Ghi chú																				
<b>I. Trắc nghiệm</b>		<b>6.0</b>																					
Câu 1 – 15		0.4đ/ câu																					
<b>II. Tự luận</b>		<b>4.0</b>																					
<b>Câu 1</b>	1.1	1đ																					
	<table> <tr> <td>Time</td> <td>Cash flow</td> <td>Discount factor (10%)</td> <td>Present value</td> </tr> <tr> <td>1</td> <td>(800,000)</td> <td>1</td> <td>(800,000)</td> </tr> <tr> <td>1</td> <td>300,000</td> <td>0.909</td> <td>272,700</td> </tr> <tr> <td>2</td> <td>630,000</td> <td>0.826</td> <td>520,380</td> </tr> <tr> <td></td> <td></td> <td>NPV</td> <td>(6,920)</td> </tr> </table>	Time	Cash flow	Discount factor (10%)	Present value	1	(800,000)	1	(800,000)	1	300,000	0.909	272,700	2	630,000	0.826	520,380			NPV	(6,920)		
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1	300,000	0.909	272,700																				
2	630,000	0.826	520,380																				
		NPV	(6,920)																				

	1.2 This project should not be undertaken because the NPV is less than 0	0.5đ	
<b>Câu 2</b>	2.1 The labour rate variances = $(P1-P0)*Q1 = (74,400/15,500- 5)*15,500= -3,100$ (F)	0.75đ	
	2.2 The labour efficiency variances = $(Q1-Q0)*P0 = (15,500- 3*5,000)*5=2.500$ (A)	0.75đ	
<b>Câu 3</b>	The amount budgeted to be paid to suppliers in December is:	1đ	
	October                   \$ 20,000		
	November                 \$ 180,000		
	December                 \$ 114,000		
	<b>Total</b> <b>\$ 314,000</b>		
	<b>Điểm tổng</b>	<b>10.0</b>	

TP. Hồ Chí Minh, ngày 20 tháng 03 năm 2024

Người duyệt đề

Giảng viên ra đề

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa