

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

ĐỀ THI VÀ ĐÁP ÁN- Lần 1
THI KẾT THÚC HỌC PHẦN
Học kỳ 3, năm học 2023-2024

I. Thông tin chung

Tên học phần:	F2-Kế toán quản trị 2		
Mã học phần:	233_71ACCT30182	Số tin chỉ:	2
Mã nhóm lớp học phần:	233_71ACCT30182_01		
Hình thức thi: Trắc nghiệm kết hợp Tự luận	Thời gian làm bài:	75	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 phân 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)
CLO1	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 8 câu là 3.2đ)	PI3.2
		Tự luận	15%	Câu 1.1 Câu 1.2	0.75đ 0.75đ	
CLO2	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 3 câu là 1.2đ)	PI3.2
		Tự luận	15%	Câu 2.1	0.5đ	

				Câu 2.2	0.5đ	
CLO3	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	
CLO4	Vận dụng tư duy phản biện vào tư vấn ra quyết định kinh doanh cho doanh nghiệp.	Tự luận	5%	Câu 1.3 Câu 1.4	0.25đ 0.25đ	PI5.1

III. Nội dung câu hỏi thi

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

Câu 1

Correlation coefficient between x and y is 0.95. From the following, identify the correct statement:

- A. The relationship between x and y is very strong.
- B. x is 95% of y.
- C. The relationship between x and y is negative.
- D. The relationship between x and y is weak.

ANSWER: A

Câu 2

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

- 1. +1.03
- 2. +1.82
- 3. 0
- 4. -0.45

- A. 3 and 4 only
- B. 1 and 2 only
- C. 1, 2 and 4 only
- D. 1, 2, 3 and 4

ANSWER: A

Câu 3:

If $\sum X = 98$, $\sum Y = 335$, $\sum X^2 = 1,740$, $\sum Y^2 = 19,575$, $\sum XY = 5,820$ and $n = 6$, which are the values for a in the formula $Y = a + bX$?

- A. 15
- B. 2.5
- C. 3.5
- D. 25

ANSWER: A

Câu 4:

The trend for monthly sales (\$Y) is related to the month (t) by the equation $Y(T) = 1,800 - 3.5t$ where $t = 1$ in the first month of 20X3. What are the forecast sales (to the nearest dollar)

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

- A. \$1,488.35
- B. \$1,751
- C. \$1,491.33
- D. \$1,755.35

ANSWER: A

Câu 5:

From the following, choose the one that is least likely to be included in a budget manual:

- A. Sales budget
- B. Objectives of the budgetary process
- C. Organisational structures
- D. Administrative details of budget preparation

ANSWER: A

Câu 6:

Dell company plans to sell 15,000 units of product X next year. Opening inventory of X is expected to be 1,500 units and Dell Co plans to increase inventory by 20 per cent by the end of the year. How many units of product X should be produced next year?

- A. \$15,300
- B. \$14,700
- C. \$16,500
- D. \$15,000

ANSWER: A

Câu 7

What is the effective annual rate of interest of 3% compounded every three months?

- A. 12.55%
- B. 12.0%
- C. 1.255%
- D. 9.27%

ANSWER: A

Câu 8

Interest is added on a monthly basis to investor's accounts with interest rates announced in annual terms. The current rate of interest is 12% per annum. An investor deposits \$5,000 on 1 January. By 30 June, what is the figure of interest that will have been earned?

- A. \$307.6
- B. \$300
- C. \$600
- D. \$634.1

ANSWER: A

Câu 9

Which of the following would cause an adverse direct material usage variance

- (i) Employees were not well trained
- (ii) The supplier increased the cost of main material

(iii) The use of lower quality material

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

ANSWER: A

Câu 10

A company has recorded the following variances for a period:

Sales volume variance	\$10,000	Adverse
Sales price variance	\$5,000	Favourable
Total cost variance	\$15,000	Adverse

Standard profit on actual sales for the period was \$90,000

What was the budget profit for the period?

- A. \$100,000
- B. \$95,000
- C. \$105,000
- D. \$85,000

ANSWER: A

Câu 11

Identify the non-financial objectives?

- i. Cash flow
- ii. Number of customer complaints
- iii. System (machine) down time
- iv. Growth of sales

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

ANSWER: A

Câu 12

Which of the following is NOT a functional budget?

- A. Cash budget
- B. Direct materials budget
- C. Selling cost budget
- D. Production budget

ANSWER: A

Câu 13

To be able to produce a unit of product, Dnexil, a factory standardly uses 2 kg of raw material. The following is Dnexil production budget for next month:

Opening inventories:

Raw materials	20,000	kg
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Finished units of Dnexil	12,000	units
Budgeted sales of Dnexil	40,000	units
Planned closing inventories:		
Raw materials	18,000	kg
Finished units of Dnexil	15,000	units

How many units of product should be produced next month?

- A. 43,000 units
- B. 37,000 units
- C. 40,000 units
- D. 45,000 units

ANSWER: A

Câu 14

To be able to produce a unit of product, Dill, a factory standardly uses 2 kg of raw material. The following is Dill production budget for next month:

Opening inventories:		
Raw materials	20,000	kg
Finished units of Dill	12,000	units
Budgeted sales of Dill	40,000	units
Planned closing inventories:		
Raw materials	18,000	kg
Finished units of Dill	15,000	units

How many kg of raw materials should be purchased next month?

- A. 84,000 kg
- B. 88,000 kg
- C. 72,000 kg
- D. 76,000 kg

ANSWER: A

Câu 15

The following details have been extracted from the payables' records of X 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 July to September are budgeted as follows:

July	\$300,000
August	\$350,000
September	\$250,000

For suppliers paid in the month of purchase, a settlement discount of 5% is received. What is the amount budgeted to be paid to suppliers in September?

- A \$311,250
- B \$315,000
- C \$320,500
- D \$325,000

ANSWER: A

PHẦN TỰ LUẬN (3 câu- 4 điểm)

Câu hỏi 1: (2 điểm)

The following information relates to a two project of ABC Ltd.

Both projects require an initial investment of \$800,000. Cash inflows accrue evenly throughout the year.

Project Alpha		Project Beta	
	\$		\$
Year	Cash flow	Year	Cash flow
1	250,000	1	200,000
2	400,000	2	400,000
3	350,000	3	350,000
4	200,000	4	390,000

The company's cost of capital is 10%.

Required:

1. What is the discounted payback period of Project Alpha (0.75đ)
2. What is the discounted payback period of Project Beta (0.75đ)
3. Following payback period, Should this project be done?(0.25đ)
4. Following profit, Should this project be done?(0.25đ)

Câu hỏi 2: (1 điểm)

In 20X1, 800 units of Tippo cake, the main product of a company, was expected to be produced, however, only 750 were actually made. \$24 (6 hours at a rate of \$4 per hour) was the standard labour cost per unit, however, the actual total cost for labour was \$18,750 for 3,700 hours, even though they were paid for 3,750 hours.

Required:

1. What is the direct labour rate variance for the company in 20X3? (0.5đ)
2. What is the direct labour efficiency variance for the company in 20X3? (0.5đ)

Câu hỏi 3: (1 điểm)

The following extract is taken from the production cost budget of S Co.

Production (units)	2,000	6,000
Production cost (\$)	24,000	30,000

What is the budget cost allowance for an activity level of 5,000 units?

ĐÁP ÁN PHẦN TỰ LUẬN VÀ THANG ĐIỂM

Phần câu hỏi	Nội dung đáp án	Thang điểm	Ghi chú																																			
I. Trắc nghiệm		6.0																																				
Câu 1 – 15		0.4đ/ câu																																				
II. Tự luận		4.0																																				
Câu 1	<p>1.1 The discounted payback period of Project Alpha</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Cash flow</th> <th style="text-align: right;">discount factor</th> <th style="text-align: right;">PV</th> <th style="text-align: right;">Cummulative cash flow</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">-800,000</td> <td></td> <td style="text-align: right;">-800,000</td> <td></td> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: right;">250,000</td> <td style="text-align: right;">0.909</td> <td style="text-align: right;">227,250</td> <td style="text-align: right;">-572,750</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: right;">400,000</td> <td style="text-align: right;">0.826</td> <td style="text-align: right;">330,400</td> <td style="text-align: right;">-242,350</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: right;">350,000</td> <td style="text-align: right;">0.751</td> <td style="text-align: right;">262,850</td> <td style="text-align: right;">20,500</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">0.683</td> <td style="text-align: right;">136,600</td> <td style="text-align: right;">157,100</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">(0.25đ)</td> <td style="text-align: right;">(0.25đ)</td> </tr> </tbody> </table> <p>The discounted payback period of Project Alpha is Between 2 and 3 years (0.25đ)</p>	Year	Cash flow	discount factor	PV	Cummulative cash flow		-800,000		-800,000		1	250,000	0.909	227,250	-572,750	2	400,000	0.826	330,400	-242,350	3	350,000	0.751	262,850	20,500	4	200,000	0.683	136,600	157,100				(0.25đ)	(0.25đ)	0.75đ	
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	1.4 Project Beta should be undertaken because the profit of Project Beta greater than Project Alpha	0.25đ																																				
Câu 2	2.1 The labour rate variance in 20X3 for the company in 20X3 = (P1-P0)*Q1 = (\$18,750 /3,750- 4)*3,750= 3,750 (A)	0.5đ																																				
	2.2 The direct labour efficiency variance for the company in 20X3 = (Q1-Q0)*P0 = (3,700- 6*750)*4=-3,200 (F)	0.5đ																																				
Câu 3	High low method: Y=bX+a b=(Ymax-Ymin)/(Xmax-Xmin)=(30,000-24,000)/(6,000-	1đ																																				

	$2,000)=1.5\$/\text{unit}$ (0.25đ) $a = Y_{\min} - bX_{\min} = 24,000 - 1.5 * 2000 = 21,000$ (0.25đ) $\Rightarrow Y = 1.5X + 21,000$, $X = 5,000 \Rightarrow Y = 1.5 * 5,000 + 21,000 = 28,500$ (0.5đ)		
	Điểm tổng	10.0	

TP. Hồ Chí Minh, ngày 20 tháng 06 năm 2024

Người duyệt đề

Giảng viên ra đề

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa