

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:	F5 - Quản lý hiệu quả hoạt động kinh doanh (ACCA)		
Mã học phần:	233_72ACCT40413	Số tin chỉ:	3
Mã nhóm lớp học phần:	233_72ACCT40413_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: (giấy và file đã down về máy)</i>	<input type="checkbox"/> Có	<input type="checkbox"/> Không	

*Hình thức làm tự luận : Gõ trực tiếp vào ô trả lời hoặc đính kèm file word, excel (không đính kèm hình ảnh)*

**II. Các yêu cầu của đề thi nhằm đáp ứng CLO**

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	Applying costing methods for decision making for organizations	Trắc Nghiệm	8%	Câu 1,2	0.4đ/câu (tổng điểm 2 câu là 0.8 điểm)	PI4.1
		Tự luận	20%	Câu 11	2 điểm	PI4.1
CLO2	Identify appropriate budgeting techniques and methods for planning and control and use standard costing system to measure and control business performance and to identify remedial action	Trắc Nghiệm	16%	Câu 6,7,8,9	0.4đ/câu (tổng điểm 4 câu là 1.6 điểm)	PI4.1
CLO3	Apply decision-making techniques to facilitate business decisions and	Trắc Nghiệm	16%	Câu 3,4,5,10	0.4đ/câu (tổng điểm 4 câu là 1.6 điểm)	

	promote efficient and effective use of scarce business resource, appreciating the risks and uncertainty inherent in business and controlling those risks	Tự luận	20%	Câu 12	2 điểm	PI8.1
<b>CLO4</b>	Applying critical thinking to business decision-making consulting for businesses	Tự luận	20%	Câu 13	2 điểm	PI6.1

### III. Nội dung câu hỏi thi

#### **PHẦN TRẮC NGHIỆM (10 CÂU: 4 ĐIỂM- 0.4 ĐIỂM/CÂU)**

##### **Câu 1:**

In which of the following ways might financial returns be improved over the life cycle of a product?

- (1) Minimising the time to market
- (2) Maximising the breakeven time
- (3) Maximising the length of the life cycle

A 1 and 3 only

B 1 and 2 only

C 2 only

D 2 and 3 only

ANSWER: A

##### **Câu 2:**

The selling price of Product X is set at \$800 for each unit and sales for the coming year are expected to be 100 units.

A return of 20% on the investment of \$300,000 in Product X will be required in the coming year.

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

A. \$200

B. \$500

C. \$20,000

D. \$600

ANSWER: A

##### **Câu 3:**

A single division at ABC company, is manufacturing a single product X which sells for \$65,000 has following unit cost structure:

Direct material:           \$18,000

Direct labour:	\$12,000
Variable overhead:	\$9,000
Share of fixed cost:	\$20,000
Profit per unit:	\$6,000

In 202X, the budgeted production volume is 100 units.

What is the budgeted breakeven sales revenue:

- A. \$5,000,000
- B. \$3,333,333
- C. \$2,000,000
- D. \$7,000,000

ANSWER: A

#### Câu 4:

A company makes a single product with the following data:

	\$	\$
Selling price		55
Material	12	
Labour	10	
Variable overhead	8	
Fixed overhead	2	
		<u>(32)</u>
Profit per unit		23

Budgeted output is 20,000 units.

What is the breakeven point in unit?

- A. 1,600 units
- B. 1,000 units
- C. 2,000 units
- D. 10,000 units

ANSWER: A

#### Câu 5:

ABC Co makes joint products X and Y. \$30,000 joint processing costs are incurred. At the split-off point, 2,000 units of X and 3,000 units of Y are produced, with selling prices of \$3 for X and \$2 for Y.

The units of X could be processed further to make 1,600 units of product Z. The extra costs incurred in this process would be fixed costs of \$500 and variable costs of \$0.1 per unit of input.

The selling price of Z would be \$4

What profit or loss will arise if product X is further processed?

- A. Loss \$300
- B. Loss \$5,700
- C. Profit \$300
- D. Profit \$5,700

ANSWER: A

#### Câu 6:

The following data pertains to activity and maintenance costs for two recent years:

Year 2	Year 1
--------	--------

Activity level in units	12,000	6,000
Maintenance cost	18,800	13,400

If the high-low method is used to separate fixed and variable components of the cost. What is the variable cost per unit (b)?

- A. \$0.9 /unit
- B. \$1.11/ units
- C. \$0.8 /unit
- D. \$0.5 /unit

ANSWER: A

**Câu 7:**

The following data pertains to activity and maintenance costs for two recent years:

	Year 2	Year 1
Activity level in units	12,000	6,000
Maintenance cost	18,800	13,400

If the high-low method is used to separate fixed and variable components of the cost. What is the level of fixed costs (a)?

- A. \$8,000
- B. \$5,400
- C. \$9,000
- D. \$8,500

ANSWER: A

**Câu 8:**

What is the purpose of a flexible budget?

- A To compare actual and budgeted results at virtually any level of production
- B To reduce the total time in preparing the annual budget
- C To allow management some latitude in meeting goals
- D To eliminate cyclical fluctuations in production reports by ignoring variable costs

ANSWER: A

**Câu 9:**

Product A1 consists of a mix of three materials, X, Y and Z. The standard material cost of a unit of A1 is as follows:

		\$
Material X	6 kg at \$5 per kg	30
Material Y	5 kg at \$10 per kg	50
Material Z	2 kg at \$4 per kg	8

During March, 4,000 units of A1 were produced, and actual usage was:

Material X	21,000 kg
Material Y	17,500 kg
Material Z	7,000 kg

What was the materials yield variance in total for March?

- A \$44,000 favourable
- B \$44,000 adverse
- C \$500 favourable
- D \$500 adverse

ANSWER: A

**Câu 10**

An investment centre in Apple Co generates a profit of \$30,000. You have been given the following additional information about the investment centre.

Working capital	25,000
Non-current assets at cost	200,000
Accumulated depreciation	<u>150,000</u>
Net book value	50,000

What is the ROI for the investment centre? (to the nearest %)

- A. 40%
- B. 120%
- C. 60%
- D. 20%

ANSWER: A

**PHẦN TỰ LUẬN (6 điểm)****Câu 1: (2 điểm)**

The following estimates have been produced for a new product with an expected life of four years

	Year 1	Year 2	Year 3	Year 4
Units made and sold	1,000	2,000	3,500	5,500
	\$	\$	\$	\$
R&D costs	1,000,000	400,000		
Marketing costs	200,000	200,000	80,000	50,000
Production cost per unit	40	30	25	20
Customer service cost per unit	10	8	5	3
Disposal costs				100,000

What is the expected life cycle cost per unit?

**Câu 2: (2 điểm)**

An organisation manufactures and sells a single product, the G. It has produced the following budget for the coming year:

	\$000	\$000
Sales revenue (10,000 units)		3,000
Manufacturing costs		
- Fixed	700	
- Variable	1,200	
Selling costs		
- Fixed	260	
- Variable	600	
Cost of sales		<u>(4,600)</u>
Profit		400

1. If inventory levels are negligible, what is the breakeven point **in unit** (1 điểm)
2. What is the breakeven point **in sale revenue** (1 điểm)

**Câu 3 (2 điểm)**

An investment centre in Apple Co generates a profit of \$30,000. You have been given the following additional information about the investment centre.

Working capital 20,000

Non-current assets at cost 290,000

Accumulated depreciation 190,000

Net book value 100,000

1. What is the ROI for the investment centre? (to the nearest %)
2. An investment in a non-current asset could be made which would result in a capital employed figure of \$150,000. The investment would result in a new profit figure of \$35,000 for the division. If the investment is made, what would the residual income be for the investment centre if the cost of capital is 12%?

**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>4.0</b>																																																													
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Nội dung 1.	<p>Contribution: <math>\\$3,000,000 - (\\$1,200,000 + \\$600,000) = \\$1,200,000</math> (0.25đ)</p> <p>For 10,000 units, that is a contribution of \$120 per unit (0.25đ)</p> <p>Fixed costs amount to <math>\\$700,000 + \\$260,000 = \\$960,000</math> (0.25đ)</p> <p>The breakeven point <b>in unit</b> = <math>FC/Unit\ contribution = \\$960,000/\\$120 = 8,000</math> (0.25đ)</p>	1																																																													
Nội dung 2.	<p>Contribution ratio = <math>Contribution/Sale = 1,200,000/3,000,000 = 40\%</math> (0.5đ)</p> <p>⇒ The breakeven point <b>in sale revenue</b> = <math>FC/Contribution\ ratio = \\$960,000/40\% = \\$2,400,000</math> (0.5đ)</p>	1																																																													

Câu 13		2.0	
Nội dung 1	$ROI = \text{Profit} / \text{Capital} = 30,000 / (20,000 + 100,000) = 25\%$ (1đ)	1	
Nội dung 2	$RI = \text{Profit} - \text{Profit min} = 35,000 - ROI_{\text{min}} * \text{Capital} = 35,000 - 12\% * 150,000 = \$17,000$ (1đ)	1	
	<b>Điểm tổng</b>	<b>10.0</b>	

Người duyệt đề

TP. Hồ Chí Minh, ngày 23 tháng 6 năm 2024  
Giảng viên ra đề

TS.Lê Phan Thanh Hòa

Th.s Lê Như Hoa