

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

**ĐỀ THI VÀ ĐÁP ÁN-LẦN 2**  
**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 length of the life cycle
- (2) Minimising the breakeven time
- (3) Maximising the time to market

A 2 only

B 1 and 2 only

C 1 and 3 only

D 2 and 3 only

ANSWER: A

##### Câu 2:

The selling price of Product X is set at \$500 for each unit and sales for the coming year are expected to be 1,200 units.

A return of 10% 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. \$475

B. \$450

C. \$570,000

D. \$525

ANSWER: A

##### Câu 3:

A single division at ABC company, is manufacturing a single product X which sells for \$37,500 has following unit cost structure:

Direct material:                      \$8,500

Direct labour:	\$7,500
Variable overhead:	\$6,500
Share of fixed cost:	\$8,000
Profit per unit:	\$7,000

In 202X, the budgeted production volume is 200 units.

What is the budgeted breakeven sales revenue:

- A. \$4,000,000
- B. \$2,285,714
- C. \$2,666,667
- D. \$20,000

ANSWER: A

**Câu 4:**

A company makes a single product with the following data:

	\$	\$
Selling price		70
Material	9	
Labour	15	
Variable overhead	6	
Fixed overhead	8	
		(38)
Profit per unit		32

Budgeted output is 5,000 units.

What is the breakeven point in unit?

- A. 1,000 units
- B. 1,250 units
- C. 5,000 units
- D. 2,000 units

ANSWER: A

**Câu 5:**

ABC Co makes joint products X and Y. \$15,000 joint processing costs are incurred. At the split-off point, 1,300 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 900 units of product Z. The extra costs incurred in this process would be fixed costs of \$100 and variable costs of \$0.1 per unit of input.

The selling price of Z would be \$5.

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

- A. Profit \$370
- B. Loss \$370
- C. Loss \$100
- D. Profit \$400

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	10,000	6,000
Maintenance cost	21,000	16,200

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. \$1.2 /unit
- B. \$1.25/ units
- C. \$0.833 /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	10,000	6,000
Maintenance cost	21,000	16,200

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. \$9,000
- B. \$9,500
- C. \$10,000
- D. \$11,500

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 allow management some latitude in meeting goals
- C To eliminate cyclical fluctuations in production reports by ignoring variable costs
- D To reduce the total time in preparing the annual budget

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	4 kg at \$7 per kg	28
Material Y	2 kg at \$6 per kg	12
Material Z	5 kg at \$8 per kg	40

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

Material X	7,500 kg
Material Y	13,000 kg
Material Z	21,300 kg

What was the materials yield variance in total for March?

- A \$16,000 favourable
- B \$16,000 adverse
- C \$200 favourable
- D \$200 adverse

ANSWER: A

**Câu 10**

An investment centre in Apple Co generates a profit of \$40,000. You have been given the following additional information about the investment centre.

Working capital	80,000
Non-current assets at cost	200,000
Accumulated depreciation	<u>120,000</u>
Net book value	80,000

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

- A. 25%
- B. 20%
- C. 30%
- D. 10%

ANSWER: A

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

Budget information relating to a company that manufactures four products is as follows.

Product	Maximum sales demand	Machine hour per unit	Maximum machine required	hour	Sales price per unit	Material cost per unit
A	1,000	0.1	100		15	8
B	800	0.2	160		10	6
C	2,000	0.3	600		12	9
D	1,500	0.4	<u>600</u>		20	15
			1,460			

Only 2,200 machine hours are available during the period. Applying the **principles of throughput accounting**, how many units of Product B should be made if the company produces output to maximise throughput and profit?

**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 (5,000 units)		4,000
Manufacturing costs		
- Fixed	1,500	
- Variable	1,000	
Selling costs		
- Fixed	800	
- Variable	500	
Cost of sales		<u>3,800</u>
Profit		200

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)**

Blue Co has an operating profit of \$20,000, and operating assets of \$80,000. The cost of capital is 10%. There is a proposed investment of \$6,000 which will increase the operating profit by \$2,000

1. What is the ROI with and without the proposed investment? (to two dp)
  - Without investment: ?%
  - With investment: ?%
2. What is the RI with and without the proposed investment?
  - Without investment: ?\$
  - With investment: ?\$

**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>																																														
Câu 1 – 10		0.4/câu																																														
<b>II. Tự luận</b>		<b>6.0</b>																																														
Câu 11	<table border="1"> <thead> <tr> <th></th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> </tr> </thead> <tbody> <tr> <td>Maximum sales demand (units)</td> <td>1,000</td> <td>800</td> <td>2,000</td> <td>1,500</td> </tr> <tr> <td>Selling price per unit</td> <td>15</td> <td>10</td> <td>12</td> <td>20</td> </tr> <tr> <td>Material cost per unit</td> <td>8</td> <td>6</td> <td>9</td> <td>15</td> </tr> <tr> <td>Throughput per unit</td> <td>7</td> <td>4</td> <td>3</td> <td>5</td> </tr> <tr> <td>Machine hours per unit</td> <td>0.1</td> <td>0.2</td> <td>0.3</td> <td>0.4</td> </tr> <tr> <td>Throughput per machine hour</td> <td>70</td> <td>20</td> <td>10</td> <td>12.5</td> </tr> <tr> <td>Priority for manufacture</td> <td>1st</td> <td>2nd</td> <td>4th</td> <td>3rd</td> </tr> <tr> <td></td> <td>0.5đ</td> <td>0.5đ</td> <td>0.5đ</td> <td>0.5đ</td> </tr> </tbody> </table>		A	B	C	D	Maximum sales demand (units)	1,000	800	2,000	1,500	Selling price per unit	15	10	12	20	Material cost per unit	8	6	9	15	Throughput per unit	7	4	3	5	Machine hours per unit	0.1	0.2	0.3	0.4	Throughput per machine hour	70	20	10	12.5	Priority for manufacture	1st	2nd	4th	3rd		0.5đ	0.5đ	0.5đ	0.5đ	2.0	
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Nội dung 1.	<p>Contribution: <math>\\$4,000,000 - (\\$1,000,000 + \\$500,000) = \\$2,500,000</math> (0.25đ)</p> <p>For 5,000 units, that is a contribution of \$500 per unit (0.25đ)</p> <p>Fixed costs amount to <math>\\$1,500,000 + \\$800,000 = \\$2,300,000</math> (0.25đ)</p> <p>The breakeven point <b>in unit</b> = <math>FC/Unit\ contribution = \\$2,300,000/\\$500 = 4,600\ units</math> (0.25đ)</p>	1																																														
Nội dung 2.	<p>Contribution ratio = <math>Contribution/Sale = 2,500,000/4,000,000 = 62.5\%</math> (0.5đ)</p> <p>⇒ The breakeven point <b>in sale revenue</b> = <math>FC/Contribution\ ratio = \\$2,300,000/62.5\% = 3,680,000</math> (0.5đ)</p>	1																																														
Câu 13		2.0																																														
Nội dung 1	<p>Without investment: <math>ROI = Profit/Capital = 20000/80000 = 25\%</math> (0.5đ)</p> <p>With investment: <math>ROI = Profit/Capital = (20000+2000)/(80000+6000) = 25.58\%</math> (0.5đ)</p>	1																																														

Nội dung 2	<p>Without investment: <math>RI = Profit - Capital * ROI_{min} = 20000 - 80000 * 10\% = \\$12,000</math> (0.5đ)</p> <p>With investment: <math>RI = Profit - Capital * ROI_{min} = 22000 - 86000 * 10\% = \\$13,400</math> (0.5đ)</p>	1	
	<b>Điểm tổng</b>	<b>10.0</b>	

Người duyệt đề

TP. Hồ Chí Minh, ngày 25 tháng 6 năm 2024  
Giảng viên ra đề

TS.Lê Phan Thanh Hòa

Th.s Lê Như Hoa