

ĐỀ THI VÀ ĐÁP ÁN- Lần 1
THI KẾT THÚC HỌC PHẦN
Học kỳ 1, năm học 2024-2025

I. Thông tin chung

Tên học phần:	F2-Kế toán quản trị 2		
Mã học phần:	241_71ACCT30182	Số tin chỉ:	2
Mã nhóm lớp học phần:	241_71ACCT30182_01		
Hình thức thi:	Trắc nghiệm kết hợp Tự luận	Thời gian làm bài:	75 phút
Thí sinh được tham khảo tài liệu:	<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

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)	PI3.1
		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 Câu 2.2	0.5đ 0.5đ	
CLO3	Thực hiện lập ngân sách một cách độc lập cho	Trắc Nghiệm	15%	Câu 12,13,14	0.4đ/câu (tổng	PI8.1

	doanh nghiệp khác nhau			,15	điểm 4 câu là 1.6đ)	
		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	0.5đ	PI4.1

III. Nội dung câu hỏi thi

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

Câu 1

If the relationship between production costs and output is connected by the linear relationship $y = 75x + 47,000$, what is **47,000**?

- A. The fixed production costs
- B. Total production costs
- C. The production cost if 75 units are produced
- D. The number of units produced

ANSWER: A

Câu 2

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

- 1. +0.03
- 2. +1.02
- 3. 0
- 4. -0.4

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

ANSWER: A

Câu 3:

Over a 34-month period sales have been found to have an underlying regression line of $Y = 14 + 7.8X$ where Y is the number of items sold and X represents the month. What are the forecast number of items to be sold in **month 35**?

- A. 287 units
- B. 279 units
- C. 22 units
- D. 273 units

ANSWER: A

Câu 4:

Based on the last seven periods, the underlying trend of sales is $y = 720 - 2.75x$. If **the eighth period** has a seasonal factor of -25 , assuming an additive forecasting model, then the forecast for that period in whole units is:

- A. 673 units
- B. 723 units
- C. 692 units

D. 676 units
ANSWER: A

Câu 5:

Of what does the **master budget** comprise?

- A. The budgeted cash flow, budgeted statement of profit or loss and budgeted statement of financial position
- B. The budgeted statement of profit or loss
- C. The entire set of budgets prepared
- D. The budgeted cash flow

ANSWER: A

Câu 6:

A company plans to sell 15,000 units of product A next year. Opening inventory of A is expected to be 2,000 units and Company plans to increase inventory by 10 per cent by the end of the year. How many units of product A should be produced next year?

- A. 15,200 units
- B. 14,800 units
- C. 19,200 units
- D. 13,000 units

ANSWER: A

Câu 7

Which of the following are examples of capital expenditure?

- A. Improvements to the earning capacity of non-current assets
- B. Purchase of inventories
- C. Depreciation
- D. Pay wages for worker

ANSWER: A

Câu 8

A one-year investment yields a return of 13%. The cash returned from the investment, including principal and interest, is \$2,800. What is the interest?

- A. \$322
- B. \$233
- C. \$364
- D. \$346

ANSWER: A

Câu 9

A company manufactures a single product X, for which the standard material cost is as follows.

\$ per unit

Material 10 kg x \$2.5: 25

During June, 500 units of X were manufactured, 5,500 kg of material were purchased for \$15,400, of which 4,900 kg were issued to production.

SM Co values all inventory at standard cost.

What are the material **price variances** for June?

- A. 1,650 A
- B. 1,650 F

C. 1,470 A

D. 1,470 F

ANSWER: A

Câu 10

A company manufactures a single product X, for which the standard material cost is as follows.

\$ per unit

Material 10 kg x \$2.5: 25

During June, 500 units of X were manufactured, 5,500 kg of material were purchased for \$15,400, of which 4,900 kg were issued to production.

SM Co values all inventory at standard cost.

What are the material **usage variances** for June?

A. 250 F

B. 250 A

C. 1,250 A

D. 1,250 F

ANSWER: A

Câu 11

A company has recorded the following variances for a period:

Sales volume variance \$6,000 Adverse

Sales price variance \$5,000 Favourable

Total cost variance \$8,000 Adverse

Standard profit on actual sales for the period was \$80,000

What was the budget profit for the period?

A. \$86,000

B. \$85,000

C. \$74,000

D. \$88,000

ANSWER: A

Câu 12

Budgeted sales of A for December are 15,000 units. At the end of the production process for A, 10% of production units are scrapped as defective. Opening inventories of A for December are budgeted to be 2,000 units and closing inventories will be 5,000 units. All inventories of finished goods must have successfully passed the quality control check. What is the production budget for A for December?

A. 20,000 units

B. 18,000 units

C. 12,000 units

D. 13,333 units

ANSWER: A

Câu 13

An accountant wishes to use the following spreadsheet to calculate budgeted production units.

	A	B	C	D
1		July	August	September

2		units	units	units
3	Sales	2,000	3,000	4,000
4	Opening inventory finished goods	200	300	400
5	Production			
6				

Which formula should be entered in cell C5?

A. = C3 + D4 - C4

B. = C3 - C4

C. = C3 + D4

D. = C3 - D4 + C4

ANSWER: A

Câu 14

To be able to produce a unit of product. The following is Dill production budget for next month:

Opening inventories: 8,000 units

Budgeted sales of Dill 35,000 units

Planned closing inventories: 10,000 units

How many units should be produced next month?

A. 37,000 units

B. 33,000 units

C. 45,000 units

D. 43,000 units

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 \$200,000

August \$280,000

September \$300,000

For suppliers paid in the month of purchase, a settlement discount of 2% is received. What is the amount budgeted to be paid to suppliers in September?

A. \$276,200

B. \$278,000

C. \$256,800

D. \$258,000

ANSWER: A

PHẦN TỰ LUẬN (3 câu- 4 điểm)

Câu hỏi 1: (2 điểm)

Suppose that a company is wondering whether to invest \$18,000 in a project which would make extra profits (before depreciation is deducted) of \$10,000 in the first year, \$8,000 in

the second year and \$6,000 in the third year. Its cost of capital is 10%. You are required to evaluate the project.

Required:

1. What is the net present value (NPV) of the project (0.75đ)
2. What is the discounted payback period of the project (0.75đ)
3. Following NPV, Should this project be done?(0.5đ)

Câu hỏi 2: (1 điểm)

Last month a company's budgeted sales were 5,000 units. The standard selling price was \$6 per unit and cost per units was \$2.4. Actual sales were 4,650 units with a total revenue \$30,225.

Required:

1. What were the sales price variance? (0.5đ)
2. What were the sales volume contribution variance? (0.5đ)

Câu hỏi 3: (1 điểm)

Budgeted production in a factory for next period is 5,000 units. Each unit requires five labour hours make. Labour is paid \$8 per hour. Idle time represents 20% of the total labour time.

Required:

What is the budgeted total labour cost for the next period?

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	1.1 The net present value (NPV) of the project	0.75đ																													
	<table><tr><td>Year</td><td>Cash flow</td><td>Discount factor</td><td>PV</td></tr><tr><td></td><td>-18,000</td><td></td><td>-18,000</td></tr><tr><td>1</td><td>10,000</td><td>0.909</td><td>9,090</td></tr><tr><td>2</td><td>8,000</td><td>0.826</td><td>6,608</td></tr><tr><td>3</td><td>6,000</td><td>0.751</td><td>4,506</td></tr><tr><td></td><td></td><td>NPV</td><td>2,204</td></tr><tr><td></td><td>(0.25đ)</td><td>(0.25đ)</td><td>(0.25đ)</td></tr></table>			Year	Cash flow	Discount factor	PV		-18,000		-18,000	1	10,000	0.909	9,090	2	8,000	0.826	6,608	3	6,000	0.751	4,506			NPV	2,204		(0.25đ)	(0.25đ)	(0.25đ)
	Year			Cash flow	Discount factor	PV																									
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					NPV	2,204																									
		(0.25đ)	(0.25đ)	(0.25đ)																											
1.2 The discounted payback period of Project		0.75đ																													

	Year	Cash flow	discount factor	PV	Cummulative cash flow		
		-18,000		-18,000			
	1	10,000	0.909	9,090	-8,910		
	2	8,000	0.826	6,608	-2,302		
	3	6,000	0.751	4,506	2,204		
					(0.5đ)		
	The discounted payback period of Project is Between 2 and 3 years (0.25đ)						
1.3 Project should be undertaken because the NPV of Project greater than 0, that means the project is profitable					0.5đ		
Câu 2	2.1 The the sales price variance = $(P1-P0)*Q1 = (30,225/4,650- 6)*4,650= 2,325(F)$					0.5đ	
	2.2 The the sales volume contribution variance = $(Q1-Q0')*(P0-C0) = (4,650- 5,000)*(6-2.4)=-1,260 (A)$					0.5đ	
Câu 3	If without 20% idle time The labour hours make 5,000 units is: $5,000*5=25,000$ hour (0.5đ) If have 20% idle time The labour hours make 5,000 units is X: With $X-20\% X=25,000 \Rightarrow X= 31,250$ hour \Rightarrow the budgeted total labour cost for the next period is: $31,250*8= \$250,000$ (0.5đ)					1đ	
	Điểm tổng					10.0	

TP. Hồ Chí Minh, ngày 06 tháng 11 năm 2024

Người duyệt đề

Giảng viên ra đề

TS. Lê Phan Thanh Hòa

Th.s Lê Như Hoa