

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 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
<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)	PI3.1
		Tự luận	15%	Câu 1.1 Câu 1.2	1.5đ	
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	0.5đ	PI4.1

III. Nội dung câu hỏi thi

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

Câu 1

In calculating the regression equation linking two variables $Y=bX+a$, the standard formulae for the regression coefficients are given in terms of X and Y. Which of the following is true?

- A. Y must be the dependent variable
- B. It does not matter which variable is which
- C. X must be the variable which will be forecast
- D. Y must be the variable shown on the vertical axis of a scatter diagram

ANSWER: A

Câu 2

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

1. -0.25
2. 0
3. -2
4. +1.07

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

ANSWER: A

Câu 3:

Five years ago material M cost \$8 per kg and the price index most appropriate to the cost of material M was 120. The same index now stands at 300.

What is the best estimate of the current cost of material M per kg?

- A. \$20
- B. \$3.2
- C. \$2.5
- D. \$25

ANSWER: A

Câu 4:

A company's annual profits have a trend line given by $Y(T) = 25t - 8$, where Y is the trend in \$'000 and t is the year with $t = 0$ in 20X0. What are the forecast profits for the year 20X7 using an additive model if the cyclical component for that year is -12?

A. \$155,000

B. \$167,000

C. \$179,000

D. \$163,000

ANSWER: A

Câu 5:

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

A. Cost of expanding the factory

B. Maintenance cost of old machineries

C. Purchase of goods for sale

D. Pay wages for worker

ANSWER: A

Câu 6:

ABC Co manufactures a single product and an extract from their flexed budget for production costs is as follows.

	Activity level	
	80%	90%
	\$	\$
Direct material	3,600	4,050
Labour	3,180	3,240
Production overhead	<u>6,090</u>	<u>6,120</u>
	12,870	13,410

What would the total production cost allowance be in a budget flexed at the 85% level of activity? (to the nearest \$)

A. \$13,140

B. \$13,950

C. \$13,000

D. \$13,400

ANSWER: A

Câu 7

A sum of money was invested for 8 years at 9% per annum and is now worth \$2,600. What was the original amount invested (to the nearest \$)?

A. \$1,305

B. \$1,503

C. \$1,330

D. \$5,180

ANSWER: A

Câu 8

An \$10,000 investment is required for a project which has the expected returns of \$3,000 in years 1 and 2 and \$4,000 in years 3 and 4. Given that the NPV = \$30 at 8% and the NPV = -\$6 at 10%, what is the IRR for the project?

- A. 9.67%
- B. 9.87%
- C. 10.50%
- D. 23%

ANSWER: A

Câu 9

Blue Company has a material standard of 0.8kg per unit of output. The standard price of material is \$6 per kg. During June, Blue Company paid \$35,750 to purchase 5,500kg, of which they used 4,500kg to produce 6,000 units.

What is the direct material price variance for the company in June?

- A. \$2,750 Adverse
- B. \$2,750 Favourable
- C. \$2,250 Favourable
- D. \$2,250 Adverse

ANSWER: A

Câu 10

Blue Company has a material standard of 0.8kg per unit of output. The standard price of material is \$6 per kg. During June, Blue Company paid \$35,750 to purchase 5,500kg, of which they used 4,500kg to produce 6,000 units.

What is the direct material usage variance for the company in June?

- A. \$1,800 Favourable
- B. \$1,800 Adverse
- C. \$4,200 Favourable
- D. \$4,200 Adverse

ANSWER: A

Câu 11

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

- (i) Employees were well trained
- (ii) The use of higher quality material
- (iii) The supplier decreased the cost of main material

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

ANSWER: A

Câu 12

Which of the following is NOT a master budget?

- A. Selling and administration budget
- B. Cash budget
- C. The budgeted statement of financial position
- D. The budgeted statement of profit or loss

ANSWER: A

Câu 13

The following details have been extracted from the receivables collection records of A Co.

Invoices paid in the month after sale	40%
Invoices paid in the second month after sale	50%
Invoices paid in the third month after sale	8%
Bad debts	2%

Invoices are issued on the last day of each month.

Customers paying in the month after sale are entitled to deduct a 3% settlement discount.

Credit sales values for June to September are budgeted as follows.

June	July	August	September
\$40,000	\$60,000	\$80,000	\$50,000

What is the amount budgeted to be received from credit sales in September?

- A. \$64,240
- B. \$64,200
- C. \$65,200
- D. \$56,000

ANSWER: A

Câu 14

A company has budgeted to make and sell 6,000 units of product X during the period.

The standard fixed overhead cost per unit is \$5.

During the period covered by the budget, the actual results were as follows.

Production and sales	5,000 units
Fixed overhead incurred	\$23,000

What are the fixed overhead **Expenditure variance** for the period?

- A. 7,000 Adverse
- B. 7,000 Favourable
- C. 2,000 Adverse
- D. 2,000 Favourable

ANSWER: A

Câu 15

A company has budgeted to make and sell 6,000 units of product X during the period.

The standard fixed overhead cost per unit is \$5.

During the period covered by the budget, the actual results were as follows.

Production and sales	5,000 units
Fixed overhead incurred	\$23,000

What are the fixed overhead **Volume variance** for the period?

- A. 5,000 Adverse
- B. 5,000 Favourable
- C. 2,400 Adverse
- D. 2,400 Favourable

ANSWER: A

PHẦN TỰ LUẬN (3 câu- 4 điểm)**Câu hỏi 1: (2 điểm)**

Company Beta is considering investing in one of two projects. Both projects require an initial investment of \$450,000. Cash inflows accrue evenly throughout the year.

Project A	Project B
Year Cash inflow	Year Cash inflow
\$	\$
1 300,000	1 100,000
2 250,000	2 300,000
3 50,000	3 400,000

The company's cost of capital is 10%.

Required:

1. Calculate the NPV of the project A and B (0.75đ)
2. Calculate the discounted payback period of Project A and B (0.75đ)
3. Which project should we invest in if the company does not need to recover capital quickly?(0.5đ)

Câu hỏi 2: (1 điểm)

Honey Company has a material standard of 1.2kg per unit of output. The standard price of material is \$15 per kg. During July, Honey Company paid \$40,000 to purchase 2,500kg, of which they used 2,200kg to produce 2,000 units.

Required:

1. What is the direct material price variance for the company in July? (0.5đ)
2. What is the direct material usage variance for the company in July? (0.5đ)

Câu hỏi 3: (1 điểm)

A company plans to sell 32,000 units of product X next year. Opening inventory of X is expected to be 3,000 units and Company plans to increase inventory by 15 per cent by the end of the year.

How many units of product X should be produced next year?

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					0.75đ	
	The NPV of the project A						
	Year	Cash inflow	Discount factor (10%)	Present value			
		\$					
	1	-450,000	1	-450,000			
	1	300,000	0.909	272,700			
	2	250,000	0.826	206,500			
	3	50,000	0.751	37,550			
			NPV	66,750			
		0.125đ	0.125đ	0.125đ			
	The NPV of the project B						
	Year	Cash inflow	Discount factor (10%)	Present value			
		\$					
	1	-450,000	1	-450,000			
	1	100,000	0.909	90,900			
	2	300,000	0.826	247,800			
	3	400,000	0.751	300,400			
			NPV	189,100			
		0.125đ	0.125đ	0.125đ			
	1.2					0.75đ	
Year	Cash inflow	Discount factor (10%)	Present value	Cummulative cash flow			
	\$						
1	-450,000	1	-450,000				
1	300,000	0.909	272,700	-177,300			
2	250,000	0.826	206,500	29,200			
3	50,000	0.751	37,550	66,750			
				0.25đ			
The discounted payback period of Project A is Between 1 and 2 years							
				0.125đ			
Year	Cash inflow	Discount factor (10%)	Present value	Cummulative cash flow			
	\$						
1	-450,000	1	-450,000				
1	100,000	0.909	90,900	-359,100			
2	300,000	0.826	247,800	-111,300			
3	400,000	0.751	300,400	189,100			
				0.25đ			
The discounted payback period of Project A is Between 2 and 3years							
				0.125đ			
	1.3 We should invest in project B if the business does not need to recover capital quickly. Because project B takes a long time to recover capital but has a larger NPV than project A					0.5đ	

Câu 2	2.1 The direct material price variance for the company in June $= (P1 - P0) * Q1_{\text{purchase}} = (40000/2500 - 15) * 2,500 = 2,500 (A)$	0.75đ	
	2.2 The direct material usage variance for the company in June $= (Q1_{\text{usage}} - Q0) * P0 = (2,200 - 1.2 * 2000) * 15 = -3,000 (F)$	0.75đ	
Câu 3	Production units = Sales units + Closing inventories – Opening inventories (0.5đ) $= 32,000 - 3,000 + 3,000 * 1.15 = 32,450 \text{ units} (0.5đ)$	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