

BUS105 test torrent, exam questions and answers for Managerial Accounting (SAYA-0009) Exam

	Eastern Location	Southern Location	Western Location
Sales	\$1,250,000	\$1,120,000	\$4,500,000
Cost of goods sold	125,000	180,000	775,000
Selling and administrative expenses	80,000	65,000	200,000
Other operating expenses	48,000	39,000	125,000
Income tax expense	224,800	167,200	680,000
Net income	\$774,200	\$688,800	\$2,720,000

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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q50-Q55):

NEW QUESTION # 50

Using this data, what is the number of units that must be sold in order to achieve a desired after-tax profit of \$100,000?

- A. 16,000 units
- B. 14,800 units
- C. 12,800 units
- D. 15,360 units

Answer: B

NEW QUESTION # 51

SJ Candles is performing a cost-volume-profit analysis to prepare for year 2. Fixed costs are expected to remain the same as year

1, but variable costs per unit are expected to increase by 10%. They plan to keep the same sales price but want to know what level of sales must be achieved in year 2 to maintain the same operating profit.

- A. \$282,700
- B. \$398,350
- C. \$405,789
- D. \$424,050

Answer: C

NEW QUESTION # 52

SJ Candles subscribes to a management theory known as management by exception. Which of the following best describes a situation where management by exception would be applied?

- A. There are significant activities occurring outside of the relevant range which require additional analysis
- B. Management is faced with an ethical issue regarding a decision about investing in long-term assets
- C. There is a \$26,000 unfavorable labor rate variance that is 1% higher than their threshold for investigating variances
- D. Tax savings resulted in an unplanned 25% increase to net income in year 2

Answer: C

NEW QUESTION # 53

Which of the following statements is a true statement about flexible budgets?

- A. Cost variance analysis is an integral part of preparing a flexible budget
- B. Selling and administrative expenses are reported in the flexible budget
- C. The actual number of units sold is irrelevant to a flexible budget
- D. The flexible budget is prepared before the master budget to assist with planning

Answer: B

NEW QUESTION # 54

Cost behavior patterns tend to be reliable within which of the following?

- A. Free cash flow
- B. A contribution margin
- C. The current ratio
- D. A relevant range

Answer: D

NEW QUESTION # 55

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