

# Pass Guaranteed Quiz 2026 BUS105: Managerial Accounting (SAYA-0009) Exam Unparalleled Valid Exam Review

---

**MANAGERIAL ACCOUNTING FINAL EXAM  
PREP 2025/2026 ACCURATE QUESTIONS  
WITH CORRECT DETAILED ANSWERS ||  
100% GUARANTEED PASS  
<LATEST VERSION>**

1. Net present value - ANSWER ✓ The difference between the present value of an investment project's cash inflows and the present value of its cash outflows
2. Out-of-pocket costs - ANSWER ✓ Actual cash outlays for salaries, advertising, repairs, and similar costs
3. Payback period - ANSWER ✓ The length of time that it takes for a project to fully recover its initial cost out of the net cash inflows that it generates
4. Postaudit - ANSWER ✓ The follow-up after a project has been approved and implemented to determine whether expected results were actually realized
5. Preference decision - ANSWER ✓ A decision in which the alternatives must be ranked
6. Project profitability index - ANSWER ✓ the ratio of the net present value of a project's cash flows to the investment required

DOWNLOAD the newest 2Pass4sure BUS105 PDF dumps from Cloud Storage for free: [https://drive.google.com/open?id=1LW0rA3xX2-4oqg4iSDoJOelmLpnLA6W\\_](https://drive.google.com/open?id=1LW0rA3xX2-4oqg4iSDoJOelmLpnLA6W_)

One of the biggest challenges of undertaking a Saylor BUS105 exam is managing your time effectively. This means setting aside enough time to study. Many students struggle with this challenge because they are not able to set aside enough time to study and end up rushing through the material at the last minute. Our Saylor BUS105 Pdf Dumps offer an alternate way by providing relevant Saylor BUS105 questions and answers to prepare in the shortest possible time.

## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"><li>• Performance Evaluation: This section of the exam measures the skills of accounting analysts and covers the use of accounting data to assess departmental and managerial performance. It introduces responsibility accounting and the use of performance metrics like ROI and residual income.</li></ul>

Topic 2	<ul style="list-style-type: none"> <li>Job Costing: This section of the exam measures the skills of business managers and covers how costs are assigned to specific jobs or products. It introduces job order costing systems and discusses how to track materials, labor, and overhead for customized production orders.</li> </ul>
Topic 3	<ul style="list-style-type: none"> <li>Using Differential Analysis to Make Decisions: This section of the exam measures the skills of business managers and covers how to use relevant cost analysis for decision-making. It focuses on identifying avoidable costs and evaluating options such as outsourcing, special orders, and product line decisions.</li> </ul>
Topic 4	<ul style="list-style-type: none"> <li>Cost Behavior Patterns: This section of the exam measures the skills of business managers and covers how different costs behave relative to changes in activity levels. It outlines fixed, variable, and mixed cost patterns, and explains how this understanding helps in planning and budgeting.</li> </ul>
Topic 5	<ul style="list-style-type: none"> <li>Process Costing: This section of the exam measures the skills of accounting analysts and covers process costing systems used in mass production environments. It includes the calculation of unit costs across departments and the preparation of production cost reports.</li> </ul>
Topic 6	<ul style="list-style-type: none"> <li>Budgets: This section of the exam measures the skills of accounting analysts and covers the development and use of various budgets. It explores operating budgets, cash budgets, and master budgets, and explains how they support financial planning and performance management.</li> </ul>
Topic 7	<ul style="list-style-type: none"> <li>Statement of Cash Flows: This section of the exam measures the skills of business managers and covers the preparation and interpretation of cash flow statements. It explains how to track cash inflows and outflows from operating, investing, and financing activities.</li> </ul>

**>> Valid BUS105 Exam Review <<**

## **BUS105 Pass4sure Questions & BUS105 Vce Training & BUS105 Free Demo**

Our website offer considerate 24/7 services with non-stopping care for you. Although we cannot contact with each other face to face, but there are no disparate treatments and we treat every customer with consideration like we are around you at every stage during your review process. We will offer help insofar as I can. Some company refused to rescind customers' money when they fail unfortunately at the end of the day. While our BUS105 practice materials are beneficiary even you lose your chance of winning this time. Full refund or other version switch is accessible.

### **Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q34-Q39):**

#### **NEW QUESTION # 34**

This is the balance sheet for Swinney Services. Using trend analysis, what does this information tell us about the trends for current assets and current liabilities?

2Pass4sure	Year 2	Year 1
Current assets		
Cash	14,490	11,250
Accounts receivable (net)	9,600	9,000
Inventory	2,125	1,400
Total Current Assets	26,215	21,650
Property, Plant, & Equipment		
Equipment (net)	19,350	13,900
Total Assets	\$45,565	\$35,550
Current Liabilities		
Accounts payable	6,500	6,250
Wages payable	755	755
Total Current Liabilities	7,255	7,005
Note payable	12,100	11,600
Total Liabilities	\$19,355	\$18,605
Shareholders' Equity		
Common Stock	5,575	4,990
Retained Earnings	20,635	11,955
Total Liabilities & Shareholders Equity	\$45,565	\$35,550

- A. Current assets increased at a rate nearly 4x higher than current liabilities
- B. Current assets increased at a rate nearly 6x higher than current liabilities
- C. Current assets increased at a rate nearly 10x higher than current liabilities**
- D. Current assets increased at a rate nearly 2x higher than current liabilities

**Answer: C**

#### NEW QUESTION # 35

Wycliff Corporation manufactures several different styles of bicycles. Managers appropriately record direct materials and direct labor into work-in-process accounts during production. To apply manufacturing overhead, managers consider cost pools for assembly and shipping to calculate a predetermined overhead rate for each department. Which of the following best describes the method used by Wycliff Corporation for allocating manufacturing overhead costs?

- A. Departmental**
- B. Plantwide
- C. Process
- D. Activity-based

**Answer: A**

#### NEW QUESTION # 36

Cat Hats Inc. produces lines of headwear for cats. They have been asked by a local animal shelter to produce a special order for dogs. Below is a special order differential analysis prepared by their managerial accountant. Using this information, what would be the result of accepting the special order?

	Alternative 1 (reject special order)	Alternative 2 (accept special order)
Sales revenue	12,000	15,500
Variable costs	4,200	7,000
Fixed costs	4,500	2,750

- A. A differential contribution margin of \$700
- B. A differential profit of (\$700)
- C. A differential profit of (\$550)**
- D. A differential contribution margin of \$550

**Answer: C**

## NEW QUESTION # 37

Coffee Beanz, Inc. currently maintains decentralized operations. The CEO is evaluating whether the company should centralize their operations. Which of the following situations would make centralized operations more beneficial than decentralized?

- A. Decreasing revenues have created a demand for decreasing expenses
- B. Additional employees are necessary to manage an increase in production
- C. The company is adding five new product lines in the next year
- D. The company just opened a new factory in another state

**Answer: A**

## NEW QUESTION # 38

What is the formula to calculate working capital?

- A. Current assets + Current liabilities
- B. Total assets - Total liabilities
- C. **Current assets - Current liabilities**
- D. Total assets - Current liabilities

**Answer: C**

## NEW QUESTION # 39

• • • • •

2Pass4sure provides the BUS105 Exam Questions and answers guide in PDF format, making it simple to download and use on any device. You can study at your own pace and convenience with the Saylor BUS105 PDF Questions, without having to attend any in-person seminars. This means you may study for the BUS105 exam from the comfort of your own home whenever you want.

**New BUS105 Exam Dumps:** <https://www.2pass4sure.com/Saylor-Direct-Credit-Courses/BUS105-actual-exam-braindumps.html>

myportal.utt.edu.tt, Disposable vapes

P.S. Free 2026 Saylor BUS105 dumps are available on Google Drive shared by 2Pass4sure: [https://drive.google.com/open?id=1LW0rA3xX2-4oqg4iSDoJOelmLpnLA6W\\_](https://drive.google.com/open?id=1LW0rA3xX2-4oqg4iSDoJOelmLpnLA6W_)