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BUS 105 Exam Review

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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q37-Q42):

NEW QUESTION # 37

Which of the following would be a measure of managerial accounting?

- A. Statement of cash flows
- B. Total liabilities as of June 1
- C. Capital budget
- D. The balance sheet

Answer: C

NEW QUESTION # 38

What is the balance in the manufacturing overhead account after these transactions were recorded, assuming the beginning balance was zero?

Direct materials were requisitioned from the storeroom for use in production.	\$5,100
Factory utility costs were recorded.	4,200
Factory maintenance costs were recorded.	2,500
Time sheets for 240 hours of factory labor were submitted at \$17 per hour.	
Factory overhead costs were applied to production at the predetermined factory overhead rate of \$25 per direct labor hour.	

- A. \$4,780
- B. \$6,000
- C. \$6,700
- D. \$700

Answer: D

NEW QUESTION # 39

This is select financial statement data for the three divisions of Technology Goods, Inc. Assuming all assets are operating assets, what is the return on investment for each division?

- A. 17.8%, 10.0%, 15.9%
- B. 33.1%, 31.3%, 31.2%
- C. 53.0%, 32.0%, 50.9%
- D. 82.2%, 39.0%, 66.0%

Answer: A

NEW QUESTION # 40

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. \$405,789
- C. \$424,050
- D. \$398,350

Answer: B

NEW QUESTION # 41

Which of the following employees of ABC Corporation is most likely to receive the report regarding the internal audit committee's control findings?

- A. Plant manager
- **B. Chief financial officer**
- C. Payroll clerk
- D. Managerial accountant

Answer: B

NEW QUESTION # 42

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