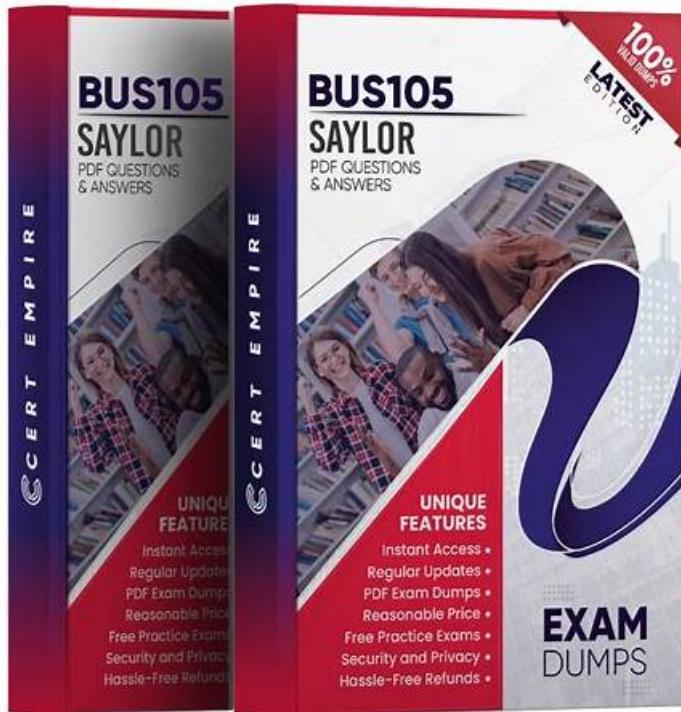


# High-quality Exam BUS105 Blueprint - Win Your Saylor Certificate with Top Score



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## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"><li>Managerial Accounting: This section of the exam measures the skills of accounting analysts and covers the role of managerial accounting within organizations. It explains how internal financial information is used to support planning, controlling, and decision-making activities and contrasts it with financial accounting.</li></ul>
Topic 2	<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 3	<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 4	<ul style="list-style-type: none"><li>Using Managerial Accounting: Trends and Ratios: This section of the exam measures the skills of accounting analysts and covers the use of trend analysis and financial ratios. It focuses on evaluating business health and operational efficiency through key accounting indicators.</li></ul>

Topic 5	<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 6	<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>
Topic 7	<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>

>> Exam BUS105 Blueprint <<

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### Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q33-Q38):

#### NEW QUESTION # 33

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?

	Year 2	Year 1
Current assets		
Cash	14,490	11,250
Accounts receivable (net)	8,600	8,000
Inventory	3,725	1,400
Total Current Assets	26,215	21,650
Property, Plant, & Equipment		
Equipment (net)	18,250	13,900
Total Assets	\$45,565	\$35,550
Current Liabilities		
Accounts payable	6,300	4,250
Wages payable	755	755
Total Current Liabilities	7,055	5,005
Note payable	12,100	11,600
Total Liabilities	\$19,359	\$16,605
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 2x higher than current liabilities
- D. Current assets increased at a rate nearly 10x higher than current liabilities**

**Answer: D**

#### NEW QUESTION # 34

Which of the following activities would be included in the cash flows from the financing section of the statement of cash flows?

- A. Cash dividends paid to noncontrolling interests**
- B. Increase in accounts receivable

- C. Cash receipts from customers
- D. Purchase of property and equipment

**Answer: A**

### NEW QUESTION # 35

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?

	Computers Division	Televisions Division	Tablets Division
Average accounts payable	42,000	38,000	39,500
Average current liabilities	590	3,700	1,400
Average cash	65,000	38,500	53,000
Average accounts receivable	16,000	11,800	13,600
Average property, plant, and equipment	90,350	75,500	62,800
Average inventory	24,750	19,000	20,440
Operating income	35,000	15,500	27,000

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

**Answer: B**

### NEW QUESTION # 36

What is the formula to calculate working capital?

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

**Answer: C**

### NEW QUESTION # 37

This is select financial statement data for Binks Corporation. What is the inventory turnover ratio for year 2?

Sales	\$2,335,000
Cost of Goods Sold	1,525,000
Gross Profit	810,000
Ending Inventory, year 1	300,000
Ending Inventory, year 2	350,000
Accounts Payable	160,000

- **A. 4.7**
- B. 7.2
- C. 2.3
- D. 4.4

**Answer: A**

### NEW QUESTION # 38

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