

Saylor BUS105 Desktop-Based Practice Program



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Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none">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.

Topic 2	<ul style="list-style-type: none"> • Cost-Volume-Profit Analysis: This section of the exam measures the skills of accounting analysts and covers the relationship between cost, volume, and profit. It involves analyzing break-even points, contribution margins, and target income levels to support financial decision-making.
Topic 3	<ul style="list-style-type: none"> • 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.
Topic 4	<ul style="list-style-type: none"> • 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.
Topic 5	<ul style="list-style-type: none"> • 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.
Topic 6	<ul style="list-style-type: none"> • 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.
Topic 7	<ul style="list-style-type: none"> • 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.

Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q47-Q52):

NEW QUESTION # 47

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?

	2014	2013
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)	18,350	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

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

Answer: D

NEW QUESTION # 48

The manager of Ladron Candies is deciding whether or not to invest in new equipment with a purchase price of \$10,500 and a required rate of return of 7%. Given this calculation of the present value of cash inflows and outflows for the next three years, what should he decide, based on the internal rate of return?

	6%	7%	8%
Present value of purchase price	\$ (10,500)	\$ (10,500)	\$ (10,500)
Present value of labor savings	10,682.04	10,497.28	10,306.40
Net present value	182.04	(2.72)	(193.60)

- A. Accept the investment, because the internal rate of return is approximately 7%, which equals the required rate of return.
- B. Reject the investment, because the internal rate of return cannot be determined with the information given.
- C. Accept the investment, because the internal rate of return is approximately 6% and results in a profit after three years.
- D. Reject the investment, because the internal rate of return is approximately 7% and results in a loss after three years.

Answer: A

NEW QUESTION # 49

What is the formula to calculate working capital?

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

Answer: C

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?

Fixed costs	\$60,000
Selling price per unit	12.50
Variable cost per unit	8.00

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

Answer: D

NEW QUESTION # 51

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. Tax savings resulted in an unplanned 25% increase to net income in year 2
- C. There is a \$26,000 unfavorable labor rate variance that is 1% higher than their threshold for investigating variances
- D. Management is faced with an ethical issue regarding a decision about investing in long-term assets

Answer: C

NEW QUESTION # 52

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