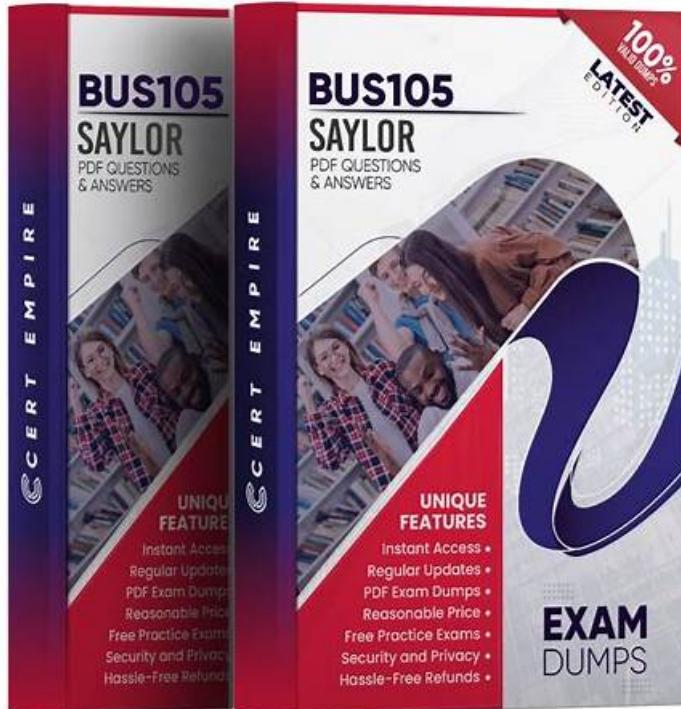


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Candidates who pass BUS105 Certification prove their worth in the Saylor field. The Managerial Accounting (SAYA-0009) Exam certification is proof of their competence and skill. This skill is highly useful in big Saylor companies that facilitate a candidate's career. To get certified, it is very important that you pass the Managerial Accounting (SAYA-0009) Exam certification exam to prove your skills to the tech company. For this task, you require high-quality and accurate prep material to help you out. And many people don't get reliable material and ultimately fail. Failure leads to a loss of time and money.

## Saylor BUS105 Exam Syllabus Topics:

Topic	Details

Topic 1	<ul style="list-style-type: none"> <li>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.</li> </ul>
Topic 2	<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 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>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 5	<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 6	<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 7	<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 8	<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>

## Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q19-Q24):

### NEW QUESTION # 19

Valley Manufacturing uses a process costing system. Which of the following journal entries would correctly record \$3,180 of manufacturing overhead to the assembly department?

- A.
- B.
- C.
- D.

**Answer: B**

### NEW QUESTION # 20

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

**Answer: B**

### NEW QUESTION # 21

Using this data, what is the contribution margin?

□

- A. \$625,000
- B. \$121,000
- C. **\$326,000**
- D. \$365,000

**Answer: C**

### NEW QUESTION # 22

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

□

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

**Answer: C**

### NEW QUESTION # 23

Bethel Bakery manufactures frosted sugar cookies. They maintain separate work-in-process accounts for their blending, cutting, baking, decorating, and packaging departments. Which costing method is Bethel Bakery most likely using?

- A. Departmental costing
- B. **Process costing**
- C. Job costing
- D. Activity-based costing

**Answer: B**

### NEW QUESTION # 24

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The Saylor BUS105 questions PDF questions are portable and printable, making it simple for you to prepare for the Managerial Accounting (SAYA-0009) Exam (BUS105) test in a short time. Smart devices such as smartphones, tablets, and laptops all support the Saylor BUS105 Exam PDF dumps format of our study material.

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