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The test is a two-tailed test because the alternative hypothesis contains (\neq). If the computed t-value on the lower and higher tails is less than or more than the critical value, respectively, H_0 will be rejected. Additionally, we will also reject H_0 if the p-value is less than the significance level.

Step 5: Make a decision and interpret the result

t-Test: Two-Sample Assuming Equal Variances

	Male	Female
Mean	69.9	72.93333333
Variance	1.748276	22.13333333
Observations	30	30
Pooled Variance	11.9408	
Hypothesized Mean Difference	0	
df	58	
t Stat	-3.39977	
P(T<=t) one-tail	0.000613	
t Critical one-tail	1.296319	
P(T<=t) two-tail	0.001226	
t Critical two-tail	1.671553	

The corresponding p-value for the two-tailed test is 0.001226, which is lesser than the significance level of 0.1. The test statistics for value of -3.39977 also falls within the rejection region as the critical value is -1.67155. Therefore, we reject (do not reject) the null hypothesis and accept the null hypothesis. With 90% confidence, we conclude that the stress levels of both genders are not similar.

ANOVA - used when there are more than 2 variables for comparison

Step 1: State the null and alternative hypotheses

Null Hypothesis (H_0): $\mu_1 = \mu_2 = \mu_3 = \mu_4$

Alternative Hypothesis (H_1): Not all the means are equal (claim)

where μ_1 is the mean stress level among SUSS students
 μ_2 is the mean stress level among SIM students

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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q44-Q49):

NEW QUESTION # 44

SJ Candles manufactures paraffin and soy candles. They have fixed costs of \$120,000 and a constant level of sales. Using this sales data, what is the total number of candles that must be sold in order to break-even?

	Paraffin	Soy
Selling price per candle	\$9.00	\$18.00
Variable cost per candle	\$2.00	\$8.00
Fixed costs	60%	20%

- A. 9,677 candles
- B. 30,000 candles
- C. 4,800 candles
- **D. 20,000 candles**

Answer: D

NEW QUESTION # 45

Cash collections and payments for purchases would be included in which of the following budgets as part of the overall master budget?

- A. Manufacturing overhead budget
- **B. Cash budget**
- C. Budgeted income statement
- D. Direct materials purchases budget

Answer: B

NEW QUESTION # 46

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

Sales	\$2,325,000
Cost of Goods Sold	1,525,000
Gross Profit	800,000
Ending Inventory, year 1	305,000
Ending Inventory, year 2	350,000
Accounts Payable	180,000

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

Answer: A

NEW QUESTION # 47

Wycliff Corporation practices activity-based management at their manufacturing facility. Which of the following events would most likely be the result of a decision made using activity-based management theory?

- A. Plant managers assisted in calculating a plant-wide overhead rate
- B. Customer service representatives responded to vendor complaints
- C. Direct labor costs were assigned to work-in-process accounts
- **D. The packaging department was moved closer to the shipping department**

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	10,692.04	10,497.28	10,306.40
Net present value	192.04	(2.72)	(191.60)

- A. Reject the investment, because the internal rate of return is approximately 7% and results in a loss after three years.
- 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 7%, which equals the required rate of return.**
- D. Accept the investment, because the internal rate of return is approximately 6% and results in a profit after three years.

Answer: C

NEW QUESTION # 49

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