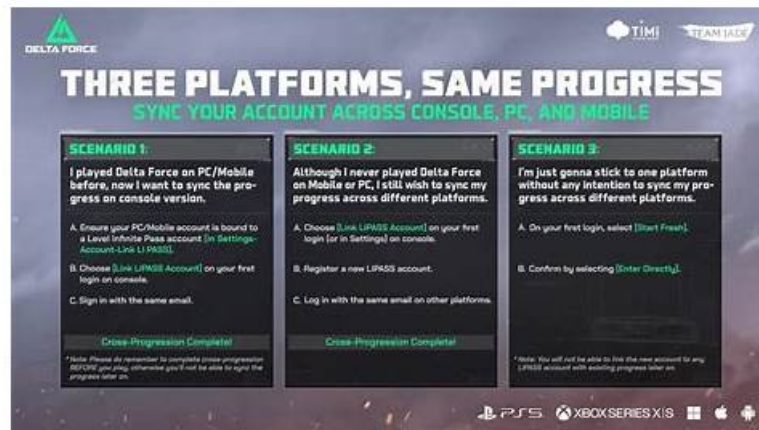


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## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<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 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>• <b>Managerial Accounting:</b> 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 5	<ul style="list-style-type: none"> <li>• <b>Statement of Cash Flows:</b> 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 6	<ul style="list-style-type: none"> <li>• <b>Variance Analysis:</b> This section of the exam measures the skills of business managers and covers the comparison of budgeted versus actual results. It includes analyzing variances in costs and revenues and interpreting these variances to understand business performance.</li> </ul>
Topic 7	<ul style="list-style-type: none"> <li>• <b>Process Costing:</b> 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 8	<ul style="list-style-type: none"> <li>• <b>Budgets:</b> 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.</li> </ul>
Topic 9	<ul style="list-style-type: none"> <li>• <b>Cost-Volume-Profit Analysis:</b> 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>

## Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q27-Q32):

### NEW QUESTION # 27

Ladron Candies uses activity-based costing to allocate variable factory overhead costs. Which of the following statements best represents the excerpted activity data for indirect materials?

Indirect Materials:

Actual Variable Overhead Cost	Actual Quantity at Standard Rate	Standard Variable Overhead Cost (Flexible Budget)
\$12,000	\$12,500	\$13,500

- A. There is a \$1,000 favorable spending variance
- B. There is a \$500 unfavorable efficiency variance
- C. There is a \$1,000 unfavorable efficiency variance
- **D. There is a \$500 favorable spending variance**

**Answer: D**

### NEW QUESTION # 28

Use the following relevant data to assign costs to units transferred out and units in ending WIP inventory. Total Units Accounted For:

	Physical Units	Direct Materials	Direct Labor	Overhead
Units completed and transferred out	600	600	600	600
Units in ending WIP inventory	400	350	350	300
Total units accounted for	1,000	950	950	900

Cost per Equivalent Unit:

Direct Materials	Direct Labor	Overhead	Total
\$3.00	\$2.00	\$4.50	

What is the total cost of production?

- A. \$1,800
- B. \$3,325

- C. \$9,000
- D. \$4,500

**Answer: D**

#### NEW QUESTION # 29

Ladron Candies is analyzing sales and production data for the holiday boxes they produced last year. The company expected to use 0.10 direct labor hours to produce one box of specialty candy, and the variable overhead rate was \$2.00 per hour. According to payroll records, the company paid for a total of 104,000 hours of direct labor wages. The actual variable overhead costs totaled \$200,000. They sold 800,000 boxes of candy to retailers. What is the variable overhead efficiency variance?

- A. \$48,000 unfavorable variable overhead efficiency variance
- B. \$48,000 favorable variable overhead efficiency variance
- C. \$8,000 favorable variable overhead efficiency variance
- D. \$8,000 unfavorable variable overhead efficiency variance

**Answer: A**

#### NEW QUESTION # 30

Coffee Bean, Inc. currently maintains decentralized operations. The CEO is evaluating whether the company should centralize their operations. Which of the following situations would make centralized operations more beneficial than decentralized?

- A. Additional employees are necessary to manage an increase in production
- B. The company just opened a new factory in another state
- C. The company is adding five new product lines in the next year
- D. Decreasing revenues have created a demand for decreasing expenses

**Answer: D**

#### NEW QUESTION # 31

Cost behavior patterns tend to be reliable within which of the following?

- A. Free cash flow
- B. The current ratio
- C. A contribution margin
- D. A relevant range
















**Answer: D**

#### NEW QUESTION # 32

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