

# Exam BUS105 Forum | BUS105 New Test Bootcamp

## [BUS105] Exam Notes

Class	<b>BUS105</b>
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### Symbols

Measure	Population	Sample
Mean	$\mu$ (mu)	$\bar{X}$ (X bar)
Variance	$\sigma^2$	$s^2$
Standard Deviation	$\sigma$	$s$
Size	N	n
Proportion	$\pi$ (pi)	$\hat{p}$ (p hat)/ p

### Symbols and Formulas

<https://mathvault.ca/hub/higher-math/math-symbols/probability-statistics-symbols/>

### Study Unit 1, Chapter 1: Descriptive Statistics

#### Statistic Types

Descriptive Statistics → Organise, Summarise and Present Data

Inferential Statistics → Estimate Properties of a Population based on a Sample

Continuous Data	Discrete Data
unbroken set of observation that can be measured (no "gaps")	Only includes values that can be counted in a whole number and can be broken down into fractions or decimals. (can have "gaps")
Can be any numerical value within a given range (eg. tire pressure, weight, temperature)	Countable (eg. no of customers)
includes fractions and decimals	countable

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## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<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 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>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 4	<ul style="list-style-type: none"> <li>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.</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>

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

### NEW QUESTION # 19

The accounting department for Aramai Inc. is preparing the cash flow statement for the current year. Using the select financial statement data below, what is Arama's net income when converted to cash provided by operating activities, using the indirect method?

- A. \$493,550
- B. \$553,350
- C. \$545,350
- D. \$380,650

**Answer: A**

### NEW QUESTION # 20

Myer Inc. achieved their goal of reducing their employee turnover rate by 15%. Which of the following perspectives of their balanced scorecard is most likely to include this measure?

- A. Financial performance
- B. Customer satisfaction
- C. Learning and growth
- D. Internal business process

**Answer: C**

### NEW QUESTION # 21

What would the salary of a manufacturing firm's HR Manager be classified as?

- A. Manufacturing Overhead
- B. Direct Labor
- C. General and Administrative Costs
- D. Indirect Labor

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

**Answer: A**

**NEW QUESTION # 23**

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 is a \$26,000 unfavorable labor rate variance that is 1% higher than their threshold for investigating variances
- B. Management is faced with an ethical issue regarding a decision about investing in long-term assets
- C. There are significant activities occurring outside of the relevant range which require additional analysis
- D. Tax savings resulted in an unplanned 25% increase to net income in year 2

**Answer: A**

**NEW QUESTION # 24**

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