

BUS105更新版 & BUS105試験資料



BUS105

Timed Online Assignment – January Semester 2022

Statistics

Thursday, 19 May 2022

10:00 am – 12:00 pm

Time allowed: 2 hours

INSTRUCTIONS TO STUDENTS:

1. This Timed Online Assignment (TOA) contains **FOUR (4)** questions and comprises **THIRTEEN (13)** pages (including cover page and Appendices A & B).
2. You must answer **ALL** questions.
3. If you have any queries about a question, or believe there is an error in the question, briefly explain your understanding and assumptions about that question before attempting it.
4. You **MUST submit your answers via Canvas (similar to TMA submission) at the end time of this TOA** (as stated on this cover page). The 15 minutes grace period as shown on Canvas is strictly meant for technical issues encountered during submission. Thereafter, you will not be able to submit your answers and you will be considered as having withdrawn from the course. **No appeal will be allowed.**
5. Your submission should consist of only one file and **must not exceed 500MB** in size. The file must be a Microsoft Word file saved in .docx format. All answers are to be typed. Flowcharts and graphs may be scanned or photographed and embedded in the Word file provided it does not exceed the file size limit of 500MB. Images of handwritten answers will not be marked.
6. To prevent plagiarism and collusion, your submission will be reviewed by Turnitin. The Turnitin report will only be made available to the marker and you will not be able to view it.
7. The University takes plagiarism and collusion seriously, and your Turnitin report will be examined thoroughly as part of the marking process.

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Saylor BUS105 認定試験の出題範囲:

| トピック | 出題範囲 |
|--------|---|
| トピック 1 | <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. |
| トピック 2 | <ul style="list-style-type: none"> 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. |
| トピック 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. |
| トピック 4 | <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. |
| トピック 5 | <ul style="list-style-type: none"> 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. |
| トピック 6 | <ul style="list-style-type: none"> Variance Analysis: 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. |
| トピック 7 | <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. |
| トピック 8 | <ul style="list-style-type: none"> 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. |
| トピック 9 | <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 認定 BUS105 試験問題 (Q28-Q33):

質問 # 28

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

正解: C

質問 # 29

You are the Controller for Healthcare Technology LLC, and you have been tasked with evaluating an upgraded enterprise resource planning system. Which of the following details would be relevant to your decision-making process?

- A. The company's revenues increased by \$14,000,000 over the past twelve months
- B. A vendor replaced a member of its board of directors
- C. The company needs a cloud-based document storage system
- D. A customer's sales are growing rapidly

正解: C

質問 # 30

You are the newly hired manager of an individual restaurant chain. Which of the following responsibilities for your responsibility center would you be evaluated on?

- A. Meeting cost budgets
- B. Return on investment for shareholders
- C. Investments in assets decisions
- D. Revenues, costs, and resulting profits

正解: D

質問 # 31

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. Direct materials purchases budget
- C. Budgeted income statement
- D. Cash budget

正解: D

質問 # 32

Which row correctly identifies the calculation to establish standard costs for direct materials, direct labor, and factory overhead?

- A. Row 1
- B. Row 3
- C. Row 2
- D. Row 4

正解: D

質問 # 33

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