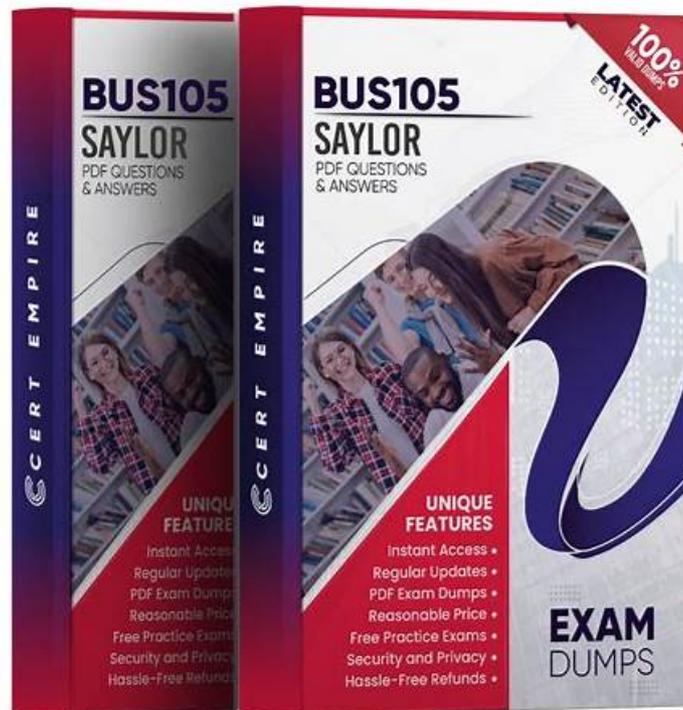


# Reliable Saylor BUS105 Test Bootcamp & BUS105 Test Pdf



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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>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 4	<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 5	<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 6	<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 7	<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 8	<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>

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By concluding quintessential points into Managerial Accounting (SAYA-0009) Exam practice materials, you can pass the exam with the least time while huge progress. Our experts are responsible to make in-depth research on the exams who contribute to growth of our BUS105 practice materials. Their highly accurate exam point can help you detect flaws on the review process and trigger your enthusiasm about the exam. What is more, BUS105 practice materials can fuel your speed and the professional backup can relieve you of stress of the challenge.

## Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q17-Q22):

### NEW QUESTION # 17

These tables pertain to the blending department of Martinez Corporation, a paint manufacturer, for the month of August. Units accounted for in the mixing department:

	Equivalent Units			
	Physical Units	Direct Materials	Direct Labor	Overhead
Units completed and transferred to the packaging department during August	350	350	350	350
Work in process inventory, August 31	600	570	500	475
Total units accounted for	950	920	850	825

Total costs to be accounted for in the mixing department:

Direct Materials	Direct Labor	Overhead
\$101,000	\$84,000	\$85,850

What is the cost per equivalent unit for direct labor, and what is the cost of direct labor to be assigned to ending work in process inventory?

- A. \$101 per equivalent unit; \$60,600 direct labor cost assigned to ending WIP inventory
- B. \$14 per equivalent unit; \$8,400 direct labor cost assigned to ending WIP inventory
- C. \$101 per equivalent unit; \$85,850 direct labor cost assigned to ending WIP inventory
- **D. \$14 per equivalent unit; \$7,000 direct labor cost assigned to ending WIP inventory**

**Answer: D**

### NEW QUESTION # 18

SJ Candles manufactures two types of candles. Soy candles require three times the number of labor hours as paraffin candles to produce. If SJ wishes to maximize the limited number of direct labor available to them, which of the following calculations will guide them in their planning?

- A. Inventory turnover ratio
- B. Equivalent units for direct materials
- C. Contribution margin per unit of constraint
- D. Free cash flow

Answer: C

#### NEW QUESTION # 19

Which of the following employees of ABC Corporation is most likely to receive the report regarding the internal audit committee's control findings?

- A. Plant manager
- B. Managerial accountant
- C. Chief financial officer
- D. Payroll clerk

Answer: C

#### NEW QUESTION # 20

Coffee Beanz, 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. The company just opened a new factory in another state
- B. Additional employees are necessary to manage an increase in production
- 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 # 21

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

Answer: C

#### NEW QUESTION # 22

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