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BUS105 Seminar 1 Additional Notes

Topic	Study Guide	e-Textbook
Describing Data: Frequency and Graphical Presentation	SU1 Chapter 1	Lind, Marchal & Wathen or LMW, Chap 2
Describing Data: Numerical Measures	SU1 Chapter 1	LMW, Chap 3
Discrete Probability Distribution	SU1 Chapter 2	LMW, Chap 6
Activities (with Excel)	SU1 Excel Self-practice for Seminar 1	

Singapore University
of Social Sciences

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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q28-Q33):

NEW QUESTION # 28

Archer Corporation manufactures coffee cups in the Midwest. Using this data, calculate the total current period manufacturing costs for the Schedule of Cost of Goods Manufactured for the year ending on December 31, 2021.

- A. \$554,000
- B. \$925,000
- C. \$604,000
- D. \$679,000

Answer: C

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

Answer: D

NEW QUESTION # 30

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

Answer: C

NEW QUESTION # 31

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

□ Cost per Equivalent Unit:

□ What is the total cost of production?

- A. \$1,800
- B. \$3,325
- C. \$9,000
- **D. \$4,500**

Answer: D

NEW QUESTION # 32

What is the formula to calculate working capital?

- A. Total assets - Current liabilities
- B. Current assets + Current liabilities
- **C. Current assets - Current liabilities**
- D. Total assets - Total liabilities

Answer: C

NEW QUESTION # 33

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