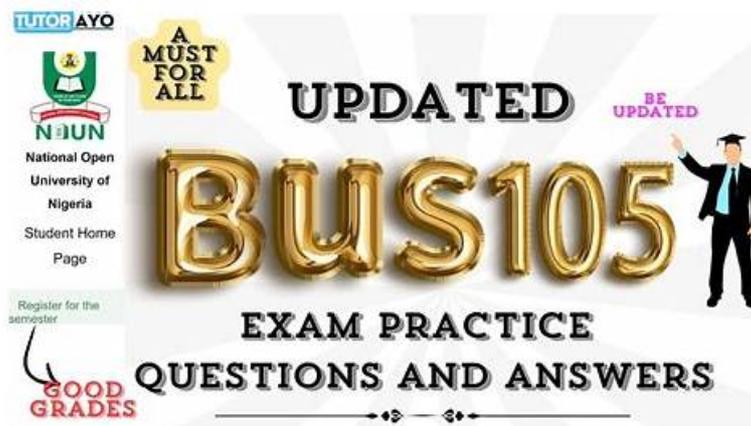


# Saylor BUS105 Free Updates | BUS105 Reliable Test Answers



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## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
Topic 2	<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 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>• 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 5	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
Topic 6	<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 7	<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 8

- 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.

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## BUS105 Reliable Test Answers, BUS105 Practical Information

We at Prep4sures give you the techniques and resources to make sure you get the most out of your exam study. We provide preparation material for the Managerial Accounting (SAYA-0009) Exam exam that will guide you when you sit to study for it. BUS105 updated questions give you enough confidence to sit for the Saylor exam. If you take enough practice tests on BUS105 Practice Exam software by Prep4sures, you'll be more comfortable when you walk in on Saylor exam day. So, go with BUS105 exam questions that are prepared under the supervision of industry experts to expand your knowledge base and successfully pass the certification exam on the first attempt.

### Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q16-Q21):

#### NEW QUESTION # 16

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

Answer: B

#### NEW QUESTION # 17

Valley Manufacturing uses a process costing system. Which of the following journal entries would correctly record \$3,180 of manufacturing overhead to the assembly department?

- A. 

Prep4Sures		
	Debit	Credit
Work in process - assembly	3,180	
Work in process - assembly		3,180
- B. 

Prep4Sures		
	Debit	Credit
Manufacturing overhead	3,180	
Work in process - assembly		3,180
- C. 

Prep4Sures		
	Debit	Credit
Work in process - assembly	3,180	
Manufacturing overhead		3,180
- D. 

Prep4Sures		
	Debit	Credit
Work in process - assembly	3,180	
Manufacturing overhead		3,180

Answer: C

#### NEW QUESTION # 18

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

	Physical Units	Equivalent Units		
		Direct Materials	Direct Labor	Overhead
Units completed and transferred out	600	600	600	600
Units in ending WIP inventory	400	300	350	350
Total units accounted for	1000	900	950	950

Cost per Equivalent Unit:

Direct Materials	Direct Labor	Overhead	Total
\$3.00	\$0.50	\$1.00	\$4.50

What is the total cost of production?

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

**Answer: B**

#### NEW QUESTION # 19

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

**Answer: C**

#### NEW QUESTION # 20

Thompson Dental is deciding between two lease options for a new copier. They anticipate making 22,500 copies spread evenly over the course of the year. Which of the following options should they choose if they want to save the most money on an annual basis, and how much money will they save?

Option 1: Monthly lease: \$225, Included copies: 1,500/month, Additional copies: \$0.15 per copy  
 Option 2: Monthly lease: \$250, Included copies: 1,800/month, Additional copies: \$0.02 per copy

- A. Option 1; \$16 annual savings
- B. Option 2; \$189 annual savings
- C. Option 1; \$300 annual savings
- **D. Option 2; \$357 annual savings**

**Answer: D**

#### NEW QUESTION # 21

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