

# BUS105合格記 & BUS105テスト難易度

## [BUS105] Exam Notes

Class	BUS105
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Materials	

### Symbols

Measure	Population	Sample
Mean	$\mu$ (muse)	$\bar{X}$ (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/math/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

[BUS105] Exam Notes

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BONUS!!! Tech4Exam BUS105ダンプの一部を無料でダウンロード: <https://drive.google.com/open?id=1hvOHqfEGjuoxMj9yxprTAiRR75aWmdcN>

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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"><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>
トピック 2	<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>

トピック 3	<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>
トピック 4	<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>
トピック 5	<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>
トピック 6	<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>
トピック 7	<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>
トピック 8	<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>
トピック 9	<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>
トピック 10	<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>

>> BUS105合格記 <<

## Saylor BUS105テスト難易度、BUS105模擬トレーニング

君はまずネットで無料な部分のSaylor認証試験をダウンロードして現場の試験の雰囲気を感じて試験に上手になりますよ。SaylorのBUS105認証試験に失敗したら弊社は全額で返金するのを保証いたします。

## Saylor Managerial Accounting (SAYA-0009) Exam 認定 BUS105 試験問題 (Q27-Q32):

### 質問 # 27

Wycliff Corporation manufactured Job #3 during the month of May. On May 29, 100% of the product was finished and sold on account for \$150. These journal entries were recorded during production:

	Debit	Credit
Manufacturing overhead	31	
Materials		10
Wages payable		21
Work in process	19	
Materials		19
Work in process	26	
Wages payable		26
Work in process	30	
Manufacturing overhead		30
Finished goods	75	
Work in process		75

On May 31, Wycliff determined that the amount remaining in the manufacturing overhead account was immaterial and closed it out. What was the amount of gross profit before closing the manufacturing account, and what effect did closing the manufacturing account have on gross profit?

- A. Gross profit was \$44; gross profit decreased by \$1.00 after closing manufacturing overhead.
- B. Gross profit was \$44; gross profit increased by \$1.00 after closing manufacturing overhead.
- **C. Gross profit was \$75; gross profit decreased by \$1.00 after closing manufacturing overhead.**
- D. Gross profit was \$75; gross profit increased by \$1.00 after closing manufacturing overhead.

正解: C

#### 質問 # 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. \$679,000
- **B. \$604,000**
- C. \$554,000
- D. \$925,000

正解: B

#### 質問 # 29

Cat Hats Inc. produces lines of headwear for cats. They have been asked by a local animal shelter to produce a special order for dogs. Below is a special order differential analysis prepared by their managerial accountant. Using this information, what would be the result of accepting the special order?

□

- A. A differential contribution margin of \$550
- **B. A differential profit of (\$550)**
- C. A differential contribution margin of \$700
- D. A differential profit of (\$700)

正解: B

#### 質問 # 30

Strang Tax provides tax consulting services to its clients whom they charge on an hourly basis. They would like to use differential analysis to determine whether profits would change if they dropped certain clients. Which of the following items should be excluded from this analysis?

- A. Consulting fees
- B. Project management costs
- C. Wages payable
- **D. Rent expenses**

**正解： D**

### 質問 #31

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:

Total costs to be accounted for in the mixing department:

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; \$85,850 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; \$60,600 direct labor cost assigned to ending WIP inventory
- D. \$14 per equivalent unit; \$7,000 direct labor cost assigned to ending WIP inventory

**正解： D**

### 質問 #32

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**BUS105テスト難易度:** <https://www.tech4exam.com/BUS105-pass-shiken.html>

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