

BUS105최신버전덤프공부자료, BUS105시험대비인증 공부



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지금 같은 경쟁력이 심각한 상황에서Saylor BUS105시험자격증만 소지한다면 연봉상승 등 일상생활에서 많은 도움이 될 것입니다.Saylor BUS105시험자격증 소지자들의 연봉은 당연히Saylor BUS105시험자격증이 없는 분들보다 높 습니다. 하지만 문제는Saylor BUS105시험패스하기가 너무 힘듭니다. KoreaDumps는 여러분의 연봉상승을 도와 드리겠습니다.

Saylor BUS105 시험요강:

주제	소개
주제 1	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.
주제 2	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.
주제 3	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.
주제 4	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.
주제 5	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.
주제 6	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.

- 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.

>> BUS105최신버전 덤프공부자료 <<

BUS105시험대비 인증공부 & BUS105최신시험

Saylor BUS105덤프의 유효성을 보장해드릴수 있도록 저희 기술팀은 오랜시간동안 Saylor BUS105시험에 대하여 분석하고 연구해 왔습니다. Saylor BUS105 덤프를 한번 믿고 Saylor BUS105시험에 두려움없이 맞서보세요. 만족할수 있는 좋은 성적을 얻게 될것입니다.

최신 Saylor Direct Credit Courses BUS105 무료샘플문제 (Q24-Q29):

질문 # 24

What would the salary of a manufacturing firm's HR Manager be classified as?

- A. Indirect Labor
- B. Direct Labor
- C. Manufacturing Overhead
- D. General and Administrative Costs

정답: D

질문 # 25

Which of the following activities would be included in the cash flows from the financing section of the statement of cash flows?

- A. Cash receipts from customers
- B. Purchase of property and equipment
- C. Cash dividends paid to noncontrolling interests
- D. Increase in accounts receivable

정답: C

질문 # 26

Using this data, what is the number of units that must be sold in order to achieve a desired after-tax profit of \$100,000?

- A. 15,360 units
- B. 12,800 units
- C. 14,800 units
- D. 16,000 units

정답: C

질문 # 27

This is the balance sheet for Swinney Services. Using trend analysis, what does this information tell us about the trends for current assets and current liabilities?

- A. Current assets increased at a rate nearly 6x higher than current liabilities
- B. Current assets increased at a rate nearly 10x higher than current liabilities
- C. Current assets increased at a rate nearly 2x higher than current liabilities
- D. Current assets increased at a rate nearly 4x higher than current liabilities

정답: B

질문 # 28

Which of the following statements is a true statement about flexible budgets?

- A. Cost variance analysis is an integral part of preparing a flexible budget
- **B. Selling and administrative expenses are reported in the flexible budget**
- C. The actual number of units sold is irrelevant to a flexible budget
- D. The flexible budget is prepared before the master budget to assist with planning

정답: B

질문 # 29

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