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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q13-Q18):

NEW QUESTION # 13

Cost behavior patterns tend to be reliable within which of the following?

- A. A relevant range
- B. The current ratio
- C. A contribution margin
- D. Free cash flow

Answer: A

NEW QUESTION # 14

Wycliff Corp. had an immaterial credit balance of \$1,250 in the manufacturing overhead account after \$21,750 was applied to the WIP inventory account. To close the manufacturing overhead account at the end of the period, assuming no further transactions took place, what should Wycliff do?

- A. Debit manufacturing overhead \$1,250; credit cost of goods sold \$1,250
- B. Debit manufacturing overhead \$20,500; credit cost of goods sold \$20,500
- C. Debit cost of goods sold \$1,250; credit manufacturing overhead \$1,250
- D. Debit cost of goods sold \$20,500; credit manufacturing overhead \$20,500

Answer: C

NEW QUESTION # 15

Which row correctly identifies the calculation to establish standard costs for direct materials, direct labor, and factory overhead?

□

- A. Row 2
- B. Row 4
- C. Row 3
- D. Row 1

Answer: B

NEW QUESTION # 16

Using this data, what is the contribution margin?

□

- A. \$625,000
- B. \$326,000
- C. \$365,000
- D. \$121,000

Answer: B

NEW QUESTION # 17

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:

□

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

Answer: D

NEW QUESTION # 18

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