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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q41-Q46):

NEW QUESTION # 41

Using this data, what is the contribution margin?

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

Answer: B

NEW QUESTION # 42

Diamonds and More produced a new line of necklaces that sell for \$350 each. Management requires a profit equal to 40 percent of the selling price. What is the target cost of this product?

- A. \$350
- B. \$140
- C. \$175
- D. \$210

Answer: D

NEW QUESTION # 43

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. 14,800 units
- C. 12,800 units
- D. 16,000 units

Answer: B

NEW QUESTION # 44

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

Answer: A

NEW QUESTION # 45

Managers have several different methods from which to choose when evaluating long-term investments. Which method disregards the time value of money as a factor?

- A. Internal rate of return
- B. Payback
- C. Net present value
- D. Annuity tables

Answer: B

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