

# Valid BUS105 Real Test | BUS105 Exam Labs

The test is a two-tailed test because the alternative hypothesis contains ( $\neq$ ). If the computed t-value on the lower and higher tails is less than or more than the critical value, respectively,  $H_0$  will be rejected. Additionally, we will also reject  $H_0$  if the p-value is less than the significance level.

## Step 5: Make a decision and interpret the result

t-Test: Two-Sample Assuming Equal Variances

|                              | Male     | Female      |
|------------------------------|----------|-------------|
| Mean                         | 69.9     | 72.93333333 |
| Variance                     | 1.748276 | 22.13333333 |
| Observations                 | 30       | 30          |
| Pooled Variance              | 11.9408  |             |
| Hypothesized Mean Difference | 0        |             |
| df                           | 58       |             |
| t Stat                       | -3.39977 |             |
| P(T<=t) one-tail             | 0.000613 |             |
| t Critical one-tail          | 1.296319 |             |
| P(T<=t) two-tail             | 0.001226 |             |
| t Critical two-tail          | 1.671553 |             |

The corresponding p-value for the two-tailed test is 0.001226, which is lesser than the significance level of 0.1. The test statistics for value of -3.39977 also falls within the rejection region as the critical value is -1.67155. Therefore, we reject (do not reject) the null hypothesis and accept the null hypothesis. With 90% confidence, we conclude that the stress levels of both genders are not similar.

## ANOVA - used when there are more than 2 variables for comparison

Step 1: State the null and alternative hypotheses

Null Hypothesis ( $H_0$ ):  $\mu_1 = \mu_2 = \mu_3 = \mu_4$

Alternative Hypothesis ( $H_1$ ): Not all the means are equal (claim)

where  $\mu_1$  is the mean stress level among SUSS students  
 $\mu_2$  is the mean stress level among SIM students

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## Saylor BUS105 Exam Syllabus Topics:

| Topic   | Details   |
|---------|---|
| Topic 1 | <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>  |
| Topic 2 | <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 3 | <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>              |
| 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>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 6 | <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 7 | <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>  |

## Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q15-Q20):

### NEW QUESTION # 15

You are the financial accountant for Antioch Ski Resort. Managers have been promised end-of-year bonuses if profits for the year increase by 10%. At the end of the year, you determine that profits increased by only 8%, and the managers ask you to "fudge the numbers a bit" so they can still receive their bonuses. What should you do?

- A. Check whether the company has a policy on resolving ethical conflicts
- B. Consider inflating the profits for the year, since it is only a 2% difference
- C. Report the managers to the CEO
- D. Resign from the company

**Answer: A**

### NEW QUESTION # 16

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

**Answer: A**

### NEW QUESTION # 17

Using this data, what is the contribution margin?

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

**Answer: B**

### NEW QUESTION # 18

SJ Candles should expect the absorption costing and variable costing methods to result in the same 4th quarter operating profit when which of the following is true?

- A. They sold all remaining 3rd quarter inventory in 4th quarter and produced zero candles in 4th quarter
- B. Their 4th quarter sales included every candle produced in the 4th quarter as well as a few that remained in inventory from the 3rd quarter
- C. They started the 4th quarter with no inventory and sold 80% of the candles that were produced in the 4th quarter
- D. **They started the 4th quarter with no inventory and every candle that was produced in the 4th quarter also sold**

**Answer: D**

### NEW QUESTION # 19

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. Wages payable
- C. **Rent expenses**
- D. Project management costs

**Answer: C**

### NEW QUESTION # 20

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