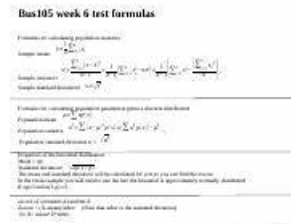


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Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none">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.
Topic 2	<ul style="list-style-type: none">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.
Topic 3	<ul style="list-style-type: none">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.

Topic 4	<ul style="list-style-type: none"> • 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.
Topic 5	<ul style="list-style-type: none"> • 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.
Topic 6	<ul style="list-style-type: none"> • 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.
Topic 7	<ul style="list-style-type: none"> • 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.
Topic 8	<ul style="list-style-type: none"> • 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.
Topic 9	<ul style="list-style-type: none"> • 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.

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Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q45-Q50):

NEW QUESTION # 45

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

Answer: C

NEW QUESTION # 46

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.

	December 31, 2018	December 31, 2019
Raw materials inventory	\$ 5,000	\$ 9,000
Work-in-process inventory	300,000	300,000
Finished goods inventory	250,000	225,000

Selling	\$ 75,000
General and administrative	250,000
Raw materials purchased	150,000
Direct labor used in production	50,000
Manufacturing overhead applied	400,000

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

Answer: B

NEW QUESTION # 47

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:

	Physical Units	Direct Materials	Direct Labor	Overhead
Units completed and transferred to the packaging department during August	350	350	350	350
Work in process inventory, August 31	600	570	500	475
Total units accounted for	950	920	850	825

Total costs to be accounted for in the mixing department:

Direct Materials	Direct Labor	Overhead	Total Cost
\$26,680	\$11,900	\$11,920	\$50,500

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. \$101 per equivalent unit; \$60,600 direct labor cost assigned to ending WIP inventory
- **C. \$14 per equivalent unit; \$7,000 direct labor cost assigned to ending WIP inventory**
- D. \$14 per equivalent unit; \$8,400 direct labor cost assigned to ending WIP inventory

Answer: C

NEW QUESTION # 48

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:

Actual Variable Overhead Cost	Actual Quantity at Standard Rate	Standard Variable Overhead Cost (Flexible Budget)
\$12,000	\$12,500	\$13,500

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

Answer: C

NEW QUESTION # 49

Cash collections and payments for purchases would be included in which of the following budgets as part of the overall master budget?

- A. Manufacturing overhead budget
- B. Direct materials purchases budget
- C. Budgeted income statement
- **D. Cash budget**

Answer: D

NEW QUESTION # 50

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