

# **BUS105 - Managerial Accounting (SAYA-0009) Exam-Valid New Exam Format**

	Total Production Costs	# Units Produced
September	\$ 3,500	700
October	2,800	650
November	3,600	450

BTW, DOWNLOAD part of TestBraindump BUS105 dumps from Cloud Storage: <https://drive.google.com/open?id=1vzNo2-S-I9Z9Wra95Arz9PsHTR1CoBK>

The pass rate is 98.65% for the BUS105 exam torrent, and we also pass guarantee and money back guarantee if you fail to pass the exam. We have received many good feedbacks from our customers, and they think highly of our BUS105 exam torrent. Besides, we provide you with free demo for you to try before purchasing. We also have free update for BUS105 Exam Dumps for one year after buying. And the update version for BUS105 exam torrent will send to your email automatically. If you have any other questions just contact with us through online service or by email, and we will give a reply to you as quickly as possible.

Don't be tied up in small things. Don't let your exam affect your regular work. Professionals do professionals. Only spend a little money on Saylor BUS105 exam braindumps pdf, you will pass exam easily with only 24-36 hours preparation before the real test. Work is important, relax properly is important, Let our BUS105 Exam Braindumps pdf help you clear your exam easily so that you can achieve three things at one stroke. In fact time is money.

**>> New BUS105 Exam Format <<**

## **Test BUS105 Voucher, New BUS105 Braindumps Ebook**

With our BUS105 learning materials, what you receive will never be only the content of the material, but also our full-time companionship and meticulous help. After you have successfully paid, we will send all the BUS105 information to your email within 10 minutes. During your installation, our BUS105 study guide is equipped with a dedicated staff to provide you with free remote online guidance.

## **Saylor BUS105 Exam Syllabus Topics:**

Topic	Details
Topic 1	<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 2	<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 3	<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 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>• 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.</li> </ul>
---------	--

## Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q38-Q43):

### NEW QUESTION # 38

This is select financial statement data for the three divisions of Technology Goods, Inc. Assuming all assets are operating assets, what is the return on investment for each division?

- A. 33.1%, 31.3%, 31.2%
- B. 53.0%, 32.0%, 50.9%
- **C. 17.8%, 10.0%, 15.9%**
- D. 82.2%, 39.0%, 66.0%

**Answer: C**

### NEW QUESTION # 39

Ladron Candies is analyzing sales and production data for the holiday boxes they produced last year. The company expected to use 2 pounds of direct materials to produce one box of specialty candy at a cost of \$3.00 per pound. Invoices show the company purchased 1,650,000 pounds of direct materials at \$2.90 per pound and used 1,580,000 pounds in production. They sold 800,000 boxes of candy to retailers. What is the materials quantity variance?

- A. \$(165,000) favorable materials quantity variance
- **B. \$(60,000) favorable materials quantity variance**
- C. \$(165,000) unfavorable materials quantity variance
- D. \$(60,000) unfavorable materials quantity variance

**Answer: B**

### NEW QUESTION # 40

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

**Answer: C**

### NEW QUESTION # 41

SJ Candles subscribes to a management theory known as management by exception. Which of the following best describes a situation where management by exception would be applied?

- A. There are significant activities occurring outside of the relevant range which require additional analysis
- B. Tax savings resulted in an unplanned 25% increase to net income in year 2
- **C. There is a \$26,000 unfavorable labor rate variance that is 1% higher than their threshold for investigating variances**
- D. Management is faced with an ethical issue regarding a decision about investing in long-term assets

**Answer: C**

## NEW QUESTION # 42

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

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

**Answer:** A

## NEW QUESTION # 43

With the development of artificial intelligence, we have encountered more challenges on development of the BUS105 exam materials. Only by improving our own soft power can we ensure we are not eliminated by the market. Select our BUS105 study questions to improve your work efficiency. As long as you study with our BUS105 training guide, then you will get the most related and specialized information on the subject to help you solve the questions on your daily work.

Test BUS105 Voucher: <https://www.testbraindump.com/BUS105-exam-prep.html>

BTW, DOWNLOAD part of TestBraindump BUS105 dumps from Cloud Storage: <https://drive.google.com/open?id=1vzNo2-S-I9Z9Wra95Arz9PsHTR1Co3K>