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BUS105 Seminar 4 Additional Notes		
Topic	Study Guide	e-Textbook
Hypothesis Test – Two Sample	SU2 Chapter 2.2	LMW, Chap 11
ANOVA	SU2 Chapter 3	LMW, Chap 12
Activities (with Excel)	SU1 Excel Self-practice for Seminar 3	Practice 2.3 - Pooled t-Test Activity 4.2 – Pooled t-Test Practice 2.4 – Paired t-Test Activity 4.1 – Paired t-Test Practice 2.5 - ANOVA Activity 4.3 – ANOVA

Singapore University of Social Sciences

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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"> • 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 3	<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 4	<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 5	<ul style="list-style-type: none"> • Using Managerial Accounting: Trends and Ratios: This section of the exam measures the skills of accounting analysts and covers the use of trend analysis and financial ratios. It focuses on evaluating business health and operational efficiency through key accounting indicators.
Topic 6	<ul style="list-style-type: none"> • Cost Behavior Patterns: This section of the exam measures the skills of business managers and covers how different costs behave relative to changes in activity levels. It outlines fixed, variable, and mixed cost patterns, and explains how this understanding helps in planning and budgeting.

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

Answer: D

NEW QUESTION # 46

The accounting department for Aramai Inc. is preparing the cash flow statement for the current year. Using the select financial statement data below, what is Aramai's net income when converted to cash provided by operating activities, using the indirect method?

- A. \$493,550
- B. \$553,350
- C. \$380,650
- D. \$545,350

Answer: A

NEW QUESTION # 47

Coffee Beanz, Inc. currently maintains decentralized operations. The CEO is evaluating whether the company should centralize their operations. Which of the following situations would make centralized operations more beneficial than decentralized?

- A. Additional employees are necessary to manage an increase in production
- B. The company just opened a new factory in another state
- C. The company is adding five new product lines in the next year
- D. Decreasing revenues have created a demand for decreasing expenses

Answer: D

NEW QUESTION # 48

Wycliff Corporation practices activity-based management at their manufacturing facility. Which of the following events would most likely be the result of a decision made using activity-based management theory?

- A. The packaging department was moved closer to the shipping department
- B. Customer service representatives responded to vendor complaints

