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## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"><li>• 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.</li></ul>
Topic 2	<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 3	<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 4	<ul style="list-style-type: none"><li>• 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.</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>• <b>Process Costing:</b> 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>
Topic 7	<ul style="list-style-type: none"> <li>• <b>Using Differential Analysis to Make Decisions:</b> 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 8	<ul style="list-style-type: none"> <li>• <b>Cost-Volume-Profit Analysis:</b> 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>
Topic 9	<ul style="list-style-type: none"> <li>• <b>Job Costing:</b> 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>

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## Quiz Saylor - BUS105 - Managerial Accounting (SAYA-0009) Exam –High-quality Latest Test Vce

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## Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q12-Q17):

### NEW QUESTION # 12

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. Rent expenses
- C. Consulting fees
- D. Wages payable

**Answer: B**

### NEW QUESTION # 13

Use the statement of cash flows to calculate the free cash flow.

<b>Cash flows from operating activities</b>	
Net income	45,000
Adjustments to net income:	
Depreciation	8,000
Gain on sale of land	(15,000)
Decrease in accounts receivable	7,000
Increase in inventory	(11,500)
Increase in accounts payable	3,500
<b>Net cash from operating activities</b>	<b>37,000</b>
<b>Cash flows from investing activities</b>	
Cash received from sale of equipment	55,000
Cash paid for purchase of building	(40,000)
<b>Net cash from investing activities</b>	<b>15,000</b>

- A. \$22,000
- B. \$77,000
- C. \$3,000
- D. \$52,000

**Answer: C**

#### NEW QUESTION # 14

Use the following relevant data to assign costs to units transferred out and units in ending WIP inventory. Total Units Accounted For:

	Physical Units	Equivalent Units		
		Direct Materials	Direct Labor	Overhead
Units completed and transferred out	600	600	600	600
Units in ending inventory	400	350	350	300
<b>Total units accounted for</b>	<b>1,000</b>	<b>950</b>	<b>950</b>	<b>900</b>

Cost per Equivalent Unit:

Direct Materials	Direct Labor	Overhead	Total
\$3.00	\$0.50	\$1.00	\$4.50

What is the total cost of production?

- A. \$3,325
- B. \$9,000
- C. \$1,800
- D. \$4,500

**Answer: D**

#### NEW QUESTION # 15

The manager of Ladron Candies is deciding whether or not to invest in new equipment with a purchase price of \$10,500 and a required rate of return of 7%. Given this calculation of the present value of cash inflows and outflows for the next three years, what should he decide, based on the internal rate of return?

	6%	7%	8%
Present value of purchase price	\$ (10,500)	\$ (10,500)	\$ (10,500)
Present value of labor savings	10,692.04	10,497.28	10,308.40
<b>Net present value</b>	<b>192.04</b>	<b>(2.72)</b>	<b>(191.60)</b>

- A. Reject the investment, because the internal rate of return cannot be determined with the information given.

- Answer: B**

- A. Direct labor costs were assigned to work-in-process accounts
- B. Customer service representatives responded to vendor complaints
- C. Plant managers assisted in calculating a plant-wide overhead rate
- D. The packaging department was moved closer to the shipping department

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