

Key Features of Dumpexams Saylor BUS105 Practice Material for Exam Preparation

BUS105 Management Study Guide - Complete Review

1. FUNDAMENTALS OF MANAGEMENT

Definition and Nature

- **Management** is a word used by different people with varying meanings
- **Wehrlich and Koontz:** Management as a process is designing and maintaining an environment in which individuals, working together in groups, efficiently accomplish selected aims
- Management applies to any kind of **organization**
- The aim of all managers (senior or junior) is the same: **to make surplus or profit**

Management as Art vs Science

- **Essential characteristic of science:** Knowledge is based on **systematic measurement and objectivity** (not emotions)
- **Hypothesis** – tested for accuracy – becomes a **Principle** – group of principles = **Theory**
- Management belongs to the realm of **science**
- **Art** = application of principles
- Management is **both art and science**

Management Values and Importance

- Management has **values** (importance we attach to something)
- Core values include:
 - **Keep pace** with the environment
 - **Efficiency** in productive use of organization's resources
 - Ensuring desired goods and services are produced for **consumers** at a profit

2. MANAGEMENT FUNCTIONS

The Five Key Functions

1. **Planning** - deciding in advance what to do, how, when, and who
2. **Organizing** - identification and classification of required activities
3. **Staffing** - recruitment, selection, placement, training
4. **Directing/Leading** - influencing people to contribute to organizational goals
5. **Controlling** - measuring performance against standards

Planning Details

- **Features:** involves design, brings necessary actions, focused on objectives
- **Steps in Planning/Decision Making:**

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Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<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.
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">• 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 4	<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 5	<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 6	<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 7	<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 8	<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 9	<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.
Topic 10	<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.

Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q32-Q37):

NEW QUESTION # 32

Diamonds and More produced a new line of necklaces that sell for \$350 each. Management requires a profit equal to 40 percent of the selling price. What is the target cost of this product?

- A. \$350
- B. \$140
- C. \$175
- D. \$210

Answer: D

NEW QUESTION # 33

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

Answer: D

NEW QUESTION # 34

Myer Inc. achieved their goal of reducing their employee turnover rate by 15%. Which of the following perspectives of their balanced scorecard is most likely to include this measure?

- A. Customer satisfaction
- B. Internal business process
- **C. Learning and growth**
- D. Financial performance

Answer: C

NEW QUESTION # 35

Managers have several different methods from which to choose when evaluating long-term investments. Which method disregards the time value of money as a factor?

- A. Net present value
- **B. Payback**
- C. Internal rate of return
- D. Annuity tables

Answer: B

NEW QUESTION # 36

Valley Manufacturing uses a process costing system. Which of the following journal entries would correctly record \$3,180 of manufacturing overhead to the assembly department?

- A. □
- B. □
- **C. □**
- D. □

Answer: C

NEW QUESTION # 37

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