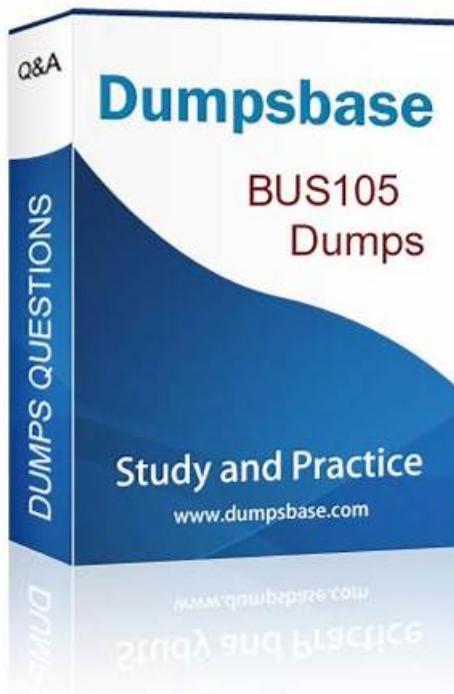


# Latest Updated Saylor BUS105 Test Dumps Free - BUS105 Managerial Accounting (SAYA-0009) Exam



P.S. Free 2026 Saylor BUS105 dumps are available on Google Drive shared by PracticeMaterial: <https://drive.google.com/open?id=1LhfN2hxunpOZ9ZQHLYvQ685WAmSAVtCD>

If you have been very panic sitting in the examination room, our BUS105 actual exam allows you to pass the exam more calmly and calmly. After you use our products, our BUS105 study materials will provide you with a real test environment before the BUS105 Exam. After the simulation, you will have a clearer understanding of the exam environment, examination process, and exam outline. And our BUS105 learning guide will be your best choice.

## Saylor BUS105 Exam Syllabus Topics:

Topic	Details
Topic 1	<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>
Topic 2	<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 3	<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 4	<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 5	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
---------	--

**>> BUS105 Test Dumps Free <<**

## **Pass Guaranteed Saylor - BUS105 - Managerial Accounting (SAYA-0009) Exam Test Dumps Free**

Saylor BUS105 questions are available in PDF format. Our Saylor BUS105 PDF is embedded with questions relevant to the actual exam content only. Saylor BUS105 PDF is printable and portable, so you can learn with ease and share it on multiple devices. You can use this Saylor BUS105 PDF on your mobile and tablet anywhere, anytime, without the internet and installation process.

### **Saylor Managerial Accounting (SAYA-0009) Exam Sample Questions (Q10-Q15):**

#### **NEW QUESTION # 10**

Cost behavior patterns tend to be reliable within which of the following?

- A. A contribution margin
- **B. A relevant range**
- C. Free cash flow
- D. The current ratio

**Answer: B**

#### **NEW QUESTION # 11**

SJ Candles manufactures two types of candles. Soy candles require three times the number of labor hours as paraffin candles to produce. If SJ wishes to maximize the limited number of direct labor available to them, which of the following calculations will guide them in their planning?

- **A. Contribution margin per unit of constraint**
- B. Equivalent units for direct materials
- C. Free cash flow
- D. Inventory turnover ratio

**Answer: A**

#### **NEW QUESTION # 12**

Cat Hats Inc. produces lines of headwear for cats. They have been asked by a local animal shelter to produce a special order for dogs. Below is a special order differential analysis prepared by their managerial accountant. Using this information, what would be the result of accepting the special order?

	Alternative 1 (reject special order)	Alternative 2 (accept special order)
Sales revenue	12,000	15,500
Variable costs	4,900	7,500
Fixed costs	1,500	2,750

- A. A differential contribution margin of \$550
- B. A differential profit of (\$700)
- **C. A differential profit of (\$550)**
- D. A differential contribution margin of \$700

**Answer: C**

### NEW QUESTION # 13

What is the balance in the manufacturing overhead account after these transactions were recorded, assuming the beginning balance was zero?

Direct materials were requisitioned for use in production	\$5,100
Factory utility costs were recorded.	4,200
Factory maintenance costs were recorded.	2,500
Time sheets for 240 hours of factory labor were submitted at \$17 per hour.	
Factory overhead costs were applied using a predetermined factory overhead rate of \$25 per direct labor hour.	

- A. \$700
- B. \$6,700
- C. \$6,000
- D. \$4,780

**Answer: A**

### NEW QUESTION # 14

Waffles, Inc. is evaluating their annual bonus allocations for restaurant division managers. This is the segmented income statement data for the three individual restaurant locations of Waffles, Inc. What does this information tell us about the performance of each division manager?

	Eastern Location	Southern Location	Western Location
Sales	\$1,250,000	\$1,120,000	\$4,500,000
Cost of goods sold	125,000	180,000	775,000
Selling and administrative expenses	80,000	65,000	200,000
Other operating expenses	46,000	39,000	125,000
Income tax expense	224,800	167,200	680,000
Net income	\$774,200	\$668,800	\$2,720,000

- A. With a net income of \$668,800, the southern location manager had the worst performance.
- B. With a net income nearly 4x higher than the other two locations, the western location manager had the best performance.
- C. Because the western location is larger, it would be unfair to use segmented net income as a measure for comparing each manager's performance.
- D. With the lowest costs of goods sold and operating expenses, the eastern location manager had the best performance.

**Answer: C**

### NEW QUESTION # 15

.....

We know that BUS105 exam is very important for you working in the IT industry, so we developed the BUS105 test software that will bring you a great help. All exam materials you need are provided by our team, and we have carried out the scientific arrangement and analysis only to relieve your pressure and burden in preparation for BUS105 Exam.

**BUS105 Pass Exam:** <https://www.practicematerial.com/BUS105-exam-materials.html>

- Saylor BUS105 Exam Questions [2026] Right Preparation Material  Enter  www.pdfdumps.com   and search for  BUS105   to download for free  Latest BUS105 Exam Cost
- High-quality BUS105 Test Dumps Free – The Best Pass Exam for BUS105 - Pass-Sure Exam BUS105 Topics  Open [[www.pdfvce.com](http://www.pdfvce.com)] enter  BUS105  and obtain a free download  BUS105 Reliable Test Test
- Certification BUS105 Questions  BUS105 Current Exam Content  BUS105 Top Dumps  Copy URL  [www.prepawayexam.com](http://www.prepawayexam.com)  open and search for  BUS105  to download for free  Valid BUS105 Exam Cost
- Reliable BUS105 Dumps  BUS105 Dumps Free  BUS105 Study Dumps  Search for  BUS105  and easily obtain a free download on [[www.pdfvce.com](http://www.pdfvce.com)]  Certification BUS105 Questions
- High-quality BUS105 Test Dumps Free – The Best Pass Exam for BUS105 - Pass-Sure Exam BUS105 Topics  Copy URL  www.examcollectionpass.com   open and search for [ BUS105 ] to download for free  BUS105 Dumps Free

2026 Latest PracticeMaterial BUS105 PDF Dumps and BUS105 Exam Engine Free Share: <https://drive.google.com/open?id=1LhfN2hxunpOZ9ZQHLYvQ685WAmSAVtCD>