

Neueste Managerial Accounting (SAYA-0009) Exam Prüfung pdf & BUS105 Prüfung Torrent

Managerial Accounting Exam 1 Review 2024 || Over 60 Questions & All Answers (100% Correct)

The management process is defined by

- a. planning
- b. Controllings
- c. Decision making
- d. All of the above
- e. None of the above - ANSWER - d. all of the above

The org. that controls the certification of management accountants is the

- a. FASB
- b. SEC
- c. IMA
- d. AICPA
- e. None of the above - ANSWER - c. IMA

One of the differences between managerial and financial accounting is

- a. Financial management is oriented towards internal users
- b. Managerial accounting has to follow GAAS
- c. Managerial accounting is oriented towards external users
- d. Financial accounting has to follow GAAP
- e. None of the above - ANSWER - d. Financial accounting has to follow GAAP

Which of the following products would most likely use job-order costing instead of process costing?

- a. Motor oil
- b. Ice Cream
- c. Mass-produced furniture
- d. Custom race cars
- e. None of the above - ANSWER - d. custom race cars

A management accountant must "Perform their professional duties in accordance with relevant laws, regulations and technical standards." Under the Standards for Ethical conduct, this falls under the category of

- a. competence
- b. Confidentiality

Übrigens, Sie können die vollständige Version der ZertPruefung BUS105 Prüfungsfragen aus dem Cloud-Speicher herunterladen:
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Saylor BUS105 Zertifizierungsprüfung ist heute sehr populär. Wollen Sie an der BUS105 Prüfung teilnehmen? Tatsächlich ist diese Prüfung sehr schwierig. Aber es bedeutet nicht, diese Prüfung mit guter Note sehr leicht zu bestehen. So, wissen Sie den kürzesten Weg zum Erfolg? Das ist natürlich die BUS105 Dumps von ZertPruefung.

Saylor BUS105 Prüfungsplan:

Thema	Einzelheiten
Thema 1	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.
Thema 2	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.

Thema 3	• 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.
Thema 4	• 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.
Thema 5	• 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.
Thema 6	• 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.

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Die Saylor Zertifizierungen sind heute immer mehr populär, weil diese international anerkannt sind. Deshalb nehmen immer mehr Leute Saylor an Zertifizierungsprüfungen teil. Darunter ist die Saylor BUS105 Prüfung eine der wichtigsten Prüfungen. Und, Wie können Sie sich auf die Saylor BUS105 Prüfung vorbereiten? Lernen alle Kenntnisse sehr fleißig auswendig? Oder Benutzen die hocheffektiven Prüfungsunterlagen?

Saylor Managerial Accounting (SAYA-0009) Exam BUS105 Prüfungsfragen mit Lösungen (Q51-Q56):

51. Frage

Which of the following employees of ABC Corporation is most likely to receive the report regarding the internal audit committee's control findings?

- A. Plant manager
- **B. Chief financial officer**
- C. Payroll clerk
- D. Managerial accountant

Antwort: B

52. Frage

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

Antwort: A

53. Frage

These tables pertain to the blending department of Martinez Corporation, a paint manufacturer, for the month of August.

Units accounted for in the mixing department:

	Physical Units	Equivalent Units		
		Direct Materials	Direct Labor	Overhead
Units completed and transferred to the packaging department during August	350	350	350	350
Work in process inventory, August 31	600	570	500	475
Total units accounted for	950	920	850	825

Total costs to be accounted for in the mixing department:

Direct Materials	Direct Labor	Overhead	Total Cost
\$26,680	\$11,900	\$11,820	\$50,500

What is the cost per equivalent unit for direct labor, and what is the cost of direct labor to be assigned to ending work in process inventory?

- A. \$101 per equivalent unit; \$60,600 direct labor cost assigned to ending WIP inventory
- B. \$14 per equivalent unit; \$7,000 direct labor cost assigned to ending WIP inventory
- C. \$101 per equivalent unit; \$85,850 direct labor cost assigned to ending WIP inventory
- D. \$14 per equivalent unit; \$8,400 direct labor cost assigned to ending WIP inventory

Antwort: B

54. Frage

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 WIP inventory	400	350	350	300
Total units accounted for	1,000	950	950	900

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

Antwort: C

55. Frage

Which row correctly identifies the calculation to establish standard costs for direct materials, direct labor, and factory overhead?

	Standard Cost for Direct Materials for One Unit	Standard Cost for Direct Labor for One Unit	Standard Cost for Factory Overhead for one Unit
1	Standard Quantity x Standard Price	Standard Hours x Standard Rate	Standard Quantity x Standard Rate
2	Standard Quantity x Standard Price	Standard Quantity x Standard Rate	Standard Quantity x Standard Rate
3	Standard Quantity x Standard Price	Standard Quantity x Standard Rate	Standard Quantity x Standard Rate
4	Standard Quantity x Standard Rate	Standard Quantity x Standard Rate	Standard Quantity x Standard Rate

- A. Row 1

- Antwort: B**

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