

Managerial Accounting Exam #1

questions with answers

which of the following types of companies would have work in process inventory? Service, Merchandising, and Manufacturing - **ANSWER:** ✓✓ Manufacturing

Which of the following is not an activity in the value chain? - **ANSWER:** ✓✓ Administration

A cost that can be traced to a cost object is known as an - **ANSWER:** ✓✓ Direct costs

Period costs are often referred to as - **ANSWER:** ✓✓ Operating expenses

Conversion costs consists of - **ANSWER:** ✓✓ Direct labor and manufacturing overhead

Which of the following is NOT part of manufacturing overhead? - **ANSWER:** ✓✓ Period costs, such as depreciation on office computers

Which of the following types of companies will always have the Cost of Goods Sold account on their income statements? - **ANSWER:** ✓✓ Merchandising and Manufacturing companies

Sunk costs are generally relevant to decisions - **ANSWER:** ✓✓ FALSE

Fixed costs stay constant in total over a wide range of activity levels - **ANSWER:** ✓✓ TRUE

a manufacturer company has three kinds of inventory - **ANSWER:** ✓✓ - Raw materials inventory
- Work in process inventory
- Finished goods inventory
on the balance sheet

Managerial Accounting Exam And Answers

Jo Avis



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CIMA E3 BPP Learning Media, 2012-08-01 CIMA offers a business qualification with a finance focus aiming to produce members with accounting prowess who are skilled in strategic decision making 98% of its members work in business the highest proportion of any worldwide accountancy body Paper E3 Enterprise Strategy is a wide ranging exam that includes aspects of strategic analysis choice and implementation To pass candidates need both technical knowledge and the ability to apply their knowledge to specific scenarios The syllabus is split into four areas Interacting with the Competitive Environment 20% Change Management 20% Evaluation of Strategic Options 30% Implementation of Strategic Plans 30% The first section explores the impact and influence of an organisation's environment on its strategy An organisation needs to take account of its environmental context as well as its own internal capabilities when assessing the strategic options available to it Having identified these options it then has to evaluate them to decide which is the most appropriate to pursue The E3 syllabus recognises that implementing strategic plans involves managing change and 20% of the syllabus is now devoted to issues involved in managing the change process Change Management has not previously been examined at Strategic Level in the CIMA exams The final section of the syllabus looks at the ways organisations control and measure the performance of the strategies they have implemented The E3 Study Text provides you with comprehensive coverage of the principles of business strategy and how they can be applied to design and implement enterprise strategies The Text also offers a range of short case studies which illustrate how business strategy ideas are applied in the real world In the E3 exam your ability to apply knowledge to a scenario is as important as pure knowledge but it is still crucial to have a sound understanding of the key terms and ideas The key terms feature in the text will help you identify these key terms while the section summaries provide a convenient overview of each section of the text

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