These Mocks are just for helping students getting prepared and acing their F2/FMA Exam.

#### F2: Management Accounting:

#### Mock Exam: 2

#### Court North St.

The following information is available for two projects. Only one project can be undertaken.

	Project A.	Project 8
Internal rate of return (IRIX)	3.654	31.7754
Discounted payback period	3.6 years	46.3 years.
Met present value (NPV)	\$18,300	516,900

#### Which TWO of the following statements are TRUE?

- A. Project A should be accepted because it has the higher NPV
- B. Project B should be accepted because it has the higher MA
- Ranking the projects based on discounted psyback period would make project 8 seem more favorable
- At a cost of capital of 17% project if would have a zero MPV.

#### Charles Nicon #2:

is each of the following statements about scatter diagrams true or false?

Times Fator

Scatter diagrams are graphs which show equations

The e-axis on a scatter diagram is used to represent the independent suriable

#### Question (3):

A company uses standard marginal costing. Last month when all sales were at the standard price, the standard contribution from the actual sales was \$50,000 and the following variances arose:

	- 4
Total variable costs variance	3,500,666
Total fixed costs variance	1,000 Fav
Sales volume contribution variance	2, 0000Fav

#### What was the actual contribution for last month\_\_\_\_\_?

#### Course Clorest Co.

The operating statement used by an organization to measure the performance of its divisions is structured as follows:

STOTY COUNTY AND TOURS WILL			
	5	5	- 5
External sales		360	
Internal transfers		363	
Variable cost of sales	0.00		
Other variable divisional costs	10/01		
		600	
Contribution		100	
Depreciation on controllable noncurrent asset	0.00		
Other controllable fixed costs	1000		
		6969	
Controllable operating profit			-00.5
Depreciation on other divisional noncurrent assets(X)			
Other tracepible divisional costs	1000		
		6565	
Traceable divisional profit		300	
Apportioned head office cost		0.00	
Divisional net profit			1986

# **Management Accounting Acca F2 Questions And Answers**

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