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**Exam** : **MA**

**Title** : **Management Accounting**

**Vendor** : **CPA**

**Version** : **DEMO**

NO.1 The sales budget of Cambri Co includes the following sales volumes for one of the company's products:

July 150,900 units

August 144,800 units

September 164,800 units

The sales director estimates that 10% of customers will pay in the month of sale, with 70% paying in the following month.

The remaining customers will take a further month's credit. All sales will be at \$5.50 per unit, with customers paying in the month of sale obtaining a 10% settlement discount.

What is the budgeted value of cash received from customers in September for sales of this product?

A. \$758,362

B. \$749,298

C. \$805,046

D. \$814,110

**Answer:** C

NO.2 A division manufacturing a single product which sells for \$325 has the following unit cost structure: \$ Direct materials 95 Direct labor 78

Variable overheads 56 Share of fixed costs 45 Total cost 274

In the coming period, the budgeted production volume is 10,000 units.

What is the budgeted breakeven sales volume (to the nearest unit)?

A. 1,385 units

B. 4,688 units

C. 8,824 units

D. 10,000 units

**Answer:** B

NO.3 Budgeted sales of X for December are 18,000 units. At the end of the production process for X, 10% of production units are scrapped as defective. Opening inventories of X for December are budgeted to be 15,000 units and closing inventories will be 11,400 units. All inventories of finished goods must have successfully passed the quality control check. The production budget for X for December, in units, is:

A. 12,960

B. 14,400

C. 15,840

D. 16,000

**Answer:** D

NO.4 Henlow plc manufactures two products, Click and Flick. It intends to produce 2,000 units of each product in the next year to meet the sales budget.

Each Click requires 2 kg of material Z and 1 kg of material Y and each Flick requires 3 kg of material Z and 4 kg of material Y. At present there are 200 kg of Z and 500 kg of Y in inventory.

Henlow plc intends to increase the inventory levels of these materials by the end of the year to 600 kg of Z and 800 kg of Y.

Material Z costs \$4 per kg and material Y costs \$5 per kg.

What is the total materials purchase for the next year?

A. \$86,900

- B. \$90,000
- C. \$93,100
- D. \$96,400

**Answer:** C

NO.5 Coolbreeze Co manufactures refrigerators. The company is organized on a divisionalised basis and has two divisions (compressor and cabinet).

The compressor division transfers 65% of its output to the cabinet division for \$85 per unit, and sells the rest of its output to external companies for \$92 per unit.

The cabinet division sells the final product at an average selling price of \$495 per unit. In the next month, it expected that the compressor division will produce 27,000 units. The variable cost of manufacturing compressors is \$62 per unit.

Assuming that the divisions operate with total autonomy, which of the following options is the most likely reason for making internal transfers at a value which is less than the external selling price of the compressor division?

- A. Head office has imposed the transfer price.
- B. The management of the compressor division are seeking to restrict the quantity produced.
- C. Some additional costs are incurred on external sales.
- D. The transfer price has been set to allow the cabinet division to compete through lower prices.

**Answer:** C

NO.6 Consider the following uses of budgets in planning:

- (i) To ascertain the resources needed to achieve corporate objectives, given a specific level of activity;
- (ii) To prepare contingency budgets, based on varying levels of activity.

Which type of budget (fixed or flexible) is most appropriate for these uses?

- A. Fixed = (i) and (ii), Flexible = neither (i) nor (ii)
- B. Fixed = (i) only, Flexible = (ii) only
- C. Fixed = (ii) only, Flexible = (i) only
- D. Fixed = neither (i) nor (ii), Flexible = (i) and (ii)

**Answer:** B

NO.7 Which of the following choices is likely to occur if cellular manufacturing is introduced as a result of a business process re-engineering exercise?

- A. Employees will develop highly specific skills
- B. Production runs will be longer
- C. Individual goals will be used for control purposes
- D. Customer value will be improved

**Answer:** D

NO.8 The directors of Sec Co are carrying out an impairment review of the company's noncurrent assets for the financial statements for the year to 31 October 2010. They have the following information about a particular asset:

Carrying amount (at 1 November 2009) \$380,000

Depreciation charge for year to 31 October 2010 \$76,000

Market value \$285,000

Expected costs of selling \$20,000

Value in use \$250,000

What carrying value should be included in the statement of financial position at 31 October 2010?

- A. \$250,000
- B. \$265,000
- C. \$285,000
- D. \$304,000

**Answer:** B