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E3 - Strategic Management Question Tutorial

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QUESTION 1

Assume that a unit of output is the cost object. Which of the following statements is valid?

- A. Royalties paid on per unit basis are an example of an indirect expense.
- B. Materials consumed in the maintenance of machinery used to manufacture several different products are an example of a direct material cost.
- C. The salaries of supervisors who oversee the manufacture of several different products are an example of a direct labour cost.
- D. Rent paid for a factory in which several different products are produced is an example of an indirect expense.

Correct Answer: C

Reference: <https://www.acowtancy.com/textbook/acca-ma/a3-cost-classification/cost-objects-cost-units-and-cost-centres-/notes>

QUESTION 2

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A company wishes to compare the variability of its monthly sales revenue in country A with that of country B. The two countries use different currencies.

The monthly sales revenue for the last 48 months in country A (which is measured in \$) has been analysed as follows.

Mean	10,728
Median	9,327
Variance	2,359,296

What is the coefficient of variation of this data?

Give your answer as a percentage to one decimal place.

- A. 0.143

Correct Answer: A

Reference: <https://www.statisticshowto.datasciencecentral.com/probability-and-statistics/how-to-find-a-coefficient-of-variation/>

QUESTION 3

In a company that manufactures many different products on the same production line, which TWO of the following would NOT be classified as indirect production costs? (Choose two.)



- A. Salary paid to the factory manager.
- B. Factory rent.
- C. Maintenance costs for the company's only production line.
- D. Commissions paid to the sales team.
- E. Royalties paid to the designers of the products.

Correct Answer: AB

QUESTION 4

Data for the latest period for a company which makes and sells a single product are as follows:

	Budget		Actual	
Production units		1,300		1,100
		\$		\$
Sales revenue		104,000		90,200
Direct material	3,900 kg @ \$4.30	(16,770)	3,410 kg @ \$3.90	(13,299)
Direct labour	2,600 hours @ \$12	(31,200)	2,310 hours @ \$14	(32,340)
Variable overhead	2,600 hours @ \$6	(15,600)	2,310 hours @ \$5.80	(13,398)
Contribution		40,430		31,163

There were no budgeted or actual changes in inventories during the period. The sales volume contribution variance for the period was:

- A. \$6,220 adverse.
- B. \$9,267 adverse.
- C. \$16,000 adverse.
- D. \$5,666 adverse.

Correct Answer: D

QUESTION 5

The forecast costs per unit for a new product are as follows:

	\$
Direct (variable) material	15
Direct (variable) labour	12
Fixed production overhead	6

The company uses marginal cost plus pricing and all products are required to achieve a 40% margin. What would be the selling price per unit?



- A. \$37.80
- B. \$46.20
- C. \$45.00
- D. \$55.00

Correct Answer: B

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