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E3 - Strategic Management Question Tutorial

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QUESTION 1

A company uses standard absorption costing. Budgeted and actual data for the latest period are as follows.

	Budget	Actual
Sales and production volume	6,000 units	6,100 units
	\$	\$
Direct production costs	96,000	97,600
Indirect production costs	126,000	164,700
Indirect selling and distribution costs	48,000	48,800

What was the production overhead absorption rate per unit?

- A. \$21
- B. \$27
- C. \$35
- D. \$29

Correct Answer: C

QUESTION 2

A company has two production departments and two service departments (Maintenance and Stores). The overhead costs of each of the departments are as follows.

Production Dept. 1	Production Dept. 2	Maintenance	Stores
\$65,000	\$60,000	\$4,700	\$5,800

The following equations represent the reapportionment of each of the service department overheads to the other.

$$M = 4,700 + 0.1S \quad S = 5,800 + 0.2M$$

Where M = total Maintenance overhead after reapportionment from Stores
S = total Stores overhead after reapportionment from Maintenance
60% of the total Maintenance overhead and 50% of the total Stores overhead are to be apportioned to Production Department 1.

The total production overhead for Production Department 1 after reapportionment of the service departments' overhead costs is closest to:

- A. \$71,672
- B. \$75,500
- C. \$70,720



D. \$71,821

Correct Answer: C

QUESTION 3

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A company has three production departments X, Y and Z, and one service department.

The service department's overhead has been apportioned to the production departments in the ratio 3:2:5. As a result of this apportionment, \$2,070 was given to Department Y.

What is the amount of service department overhead that would have been apportioned to Department Z? Give your answer to the nearest dollar.

A. \$5,175

Correct Answer: A

QUESTION 4

Which of the following would NOT require taking into account the time value of money?

- A. Deciding to make a long-term investment in a project on the basis of its payback period.
- B. Selecting an investment project on the basis that it has a positive net present value (NPV).
- C. Calculating the present value of a five-year annuity.
- D. Taking a long-term investment decision on the basis of the project's internal rate of return (IRR).

Correct Answer: C

Reference: <https://www.acowtancy.com/textbook/acca-fm/d1-investment-appraisal-techniques/npv/notes>

QUESTION 5

A management accountant has forecast the following cash inflows from four potential projects.

	Project A	Project B	Project C	Project D
	\$000	\$000	\$000	\$000
Year 1	400	200	400	200
Year 2	100	400	200	400
Year 3	400	400	400	100
Year 4	200	100	100	400

All four projects require the same initial investment and will last for four years. They all result in a positive net present value but only one of the projects can be undertaken. Which project should be selected?



- A. Project A
- B. Project B
- C. Project C
- D. Project D

Correct Answer: A

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