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E3 - Strategic Management Question Tutorial

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### QUESTION 1

Which TWO of the following are characteristics of Management Accounts? (Choose two.)

- A. Governed by rules and regulations
- B. Provide information to managers
- C. Provide information needed by shareholders
- D. Internally focused
- E. Statutory requirement

Correct Answer: BE

### QUESTION 2

A company produces a single product for which the following cost data are available.

	\$ per unit
Direct material	3
Direct labour	4
Production overhead	2
Selling and distribution overhead	2

Analysis by the management accountant has shown that 100% of direct material cost and 50% of direct labour cost are variable costs. 50% of production overhead and 100% of selling and distribution overhead are variable costs.

What is the marginal cost per unit?

- A. \$6
- B. \$7
- C. \$8
- D. \$9

Correct Answer: B

### QUESTION 3

A company's management accountant wishes to calculate the present value of the cost of renting a delivery vehicle. There will be five annual rental payments of \$5,000, the first of which is due immediately. The company's discount rate is 12%.

Which TWO of the following are valid ways to calculate the present value of the rental payments? (Choose two.)



- A.  $\$5,000 + (\$5,000 \times 3.605)$
- B.  $\$5,000 + \$5,000/1.12 + \$5,000/(1.12)^2 + \$5,000/(1.12)^3 + \$5,000/(1.12)^4$
- C.  $\$5,000/1.12 + \$5,000/(1.12)^2 + \$5,000/(1.12)^3 + \$5,000/(1.12)^4 + \$5,000/(1.12)^5$
- D.  $\$5,000 \times 3.605$
- E.  $\$5,000 + (\$5,000 \times 3.037)$

Correct Answer: AD

#### QUESTION 4

An organisation's management report contains the following data:

	Division A \$000	Division B \$000	Division C \$000	Division D \$000
Sales revenue	150	200	240	100
Direct cost	80	90	150	50
Indirect cost (excluding interest and tax)	40	70	30	20
Capital employed	120	250	250	200

Which division has the highest operating margin percentage?

- A. Division A
- B. Division B
- C. Division C
- D. Division D

Correct Answer: C

#### QUESTION 5

A company operates an integrated standard cost accounting system. The standard price of raw material A is \$20 per litre. At the start of period 1, the inventory of 500 litres of raw material A was valued at \$20 per litre. During period 1, 100 litres of raw material A were purchased at an actual price of \$21 per litre. During period 2, 550 litres of raw material A were issued to Job 789.

In respect of the above events, which TWO of the following statements are correct? (Choose two.)

- A. The raw material inventory at the end of period 1 should include 100 litres valued at \$21 per litre.
- B. An adverse material price variance should be recorded in the statement of profit or loss for period 1.



- C. The raw material inventory at the end of period 2 should be valued at \$20 per litre.
- D. An adverse material price variance should be recorded in the statement of profit or loss for period 2.
- E. The first 500 litres of raw material A issued should be debited to the Job 789 account at \$20 per litre, and the remaining 50 litres at \$21 per litre.

Correct Answer: DE

### QUESTION 6

The budget and actual cost statements for the production department for the latest period were as follows.

	Original budget		Actual	
Production units	6,000		6,600	
		\$		\$
Material	60,000 kg @ \$3	180,000	67,000 kg @ \$3.10	207,700
Labour: basic pay	1,000 hours @ \$16	16,000	1,090 hours @ \$16	17,440
overtime premium	100 hours @ \$8	800	190 hours @ \$8	1,520
Fixed costs		40,000		42,000
Total		236,800		268,660

Notes.

1.

The 10% increase in production was required to meet unexpected additional sales demand.

2.

The production manager is responsible for negotiating the price of materials with suppliers.

3.

The normal working time is 900 hours per period. Any overtime worked above these 900 hours is paid at a premium of 50%. In preparing the flexible budget for the latest period, which TWO of the following statements are correct? (Choose two.)

- A. The fixed costs should be flexed to  $\$40,000 + 10\% = \$44,000$ .
- B. The material quantity should be flexed to  $60,000 + 10\% = 66,000$  kg.
- C. The basic pay hours should not be flexed; they should remain at 1,000 hours.
- D. The overtime hours should be flexed to  $(1,000 + 10\%) - 900 = 200$  hours.
- E. The material price should be flexed to the actual figure of \$3.10 per kg.

Correct Answer: DE



### QUESTION 7

Which THREE of the following are included in the Global Management Accounting Principles? (Choose three.)

- A. Accountability
- B. Influence
- C. Value
- D. Professional behaviour
- E. Relevance
- F. Integrity

Correct Answer: BCE

Reference: <https://www.cgma.org/resources/reports/globalmanagementaccountingprinciples/about-the-principles.html#?tab-1=3>

### QUESTION 8

Every month for the last three years, a company has recorded the number of new customers for that month. The data have been summarised and grouped as follows:

Number of new customers	Number of months
0 to 2	8
3 to 6	10
7 to 10	12
11 to 12	6

What is the arithmetic mean of the number of new customers per month?

- A. 6.22
- B. 6.50
- C. 6.38
- D. 8.50

Correct Answer: D

### QUESTION 9

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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 10**

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 variable overhead expenditure variance for the period was:

A. \$462 favourable.

B. \$462 adverse.

C. \$2,202 favourable.

D. \$2,202 adverse.

Correct Answer: B

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