

# IT 认证电子书



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**Exam : CIMAPRA17-BA2-1-ENG**

**Title : BA2 - Fundamentals of  
Management Accounting  
(2017 SYLLABUS) (Online)**

**Version : DEMO**

## 1.CORRECT TEXT

Refer to the exhibit.

Data:	Opening inventory	Closing inventory
Product 'Smitten'	9000 units	11000 units
Material 'Z'	1000 kgs	1500 kgs

Each unit of product 'Smitten' uses 5 kgs of material 'Z'.

The budgeted details for March are as follows:

It is anticipated that sales of product 'Smitten' in March will be 20000 units.

The amount of material 'Z' that needs to be purchased in March is:

**Answer:** 110491 kgs

2.A company's cash budgetary plans show that there will be surplus cash for three months of the forthcoming year.

Which THREE of the following would be appropriate management actions in this situation?

- A. Offer a longer credit period to new customers to boost sales
- B. Purchase new non-current assets to increase efficiency
- C. Reduce the finished goods inventory to save storage costs
- D. Pay suppliers early to obtain prompt payment discounts
- E. Repay a long-term loan to reduce interest costs
- F. Invest in a short-term deposit account

**Answer:** A,D,F

3.Refer to the Exhibit.

Input Materials	12,000 units at a cost of \$23,580
Direct Labour	\$10,000
Production overheads	200% of direct labour cost
Output to finished goods	11,800 units

PD manufactures a product in a process operation. Normal loss is 5% of input and occurs at the end of the process.

The following data is available for the month of August:

Scrapped units have no value.

There was no opening or closing work in progress for August.

What is the value of the abnormal gain in August?

- A. Nil
- B. \$1,880
- C. \$1,816
- D. \$893

**Answer:** B

4.In an integrated cost and financial accounting system, the accounting entries for the payment of net wages to indirect production workers would be:

- A. Debit: Bank accountCredit: Wages control account
- B. Debit: Work in progress control accountCredit: Bank account
- C. Debit: Wages control accountCredit: Bank account
- D. Debit: Production overhead control accountCredit: Bank account

**Answer: C**

5.A company uses an integrated accounting system.

The accounting entries for the sale of goods on credit would bE.

- A. Debit: Receivables control accountCredit: Sales account
- B. Debit: Sales accountCredit: Finished Goods Control account
- C. Debit: Receivables control accountCredit: Cost of sales account
- D. Debit: Sales accountCredit: Receivables control account

**Answer: A**