



CIMAPRO17-BA2-X1-ENG^{Q&As}

E3 - Strategic Management Question Tutorial

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QUESTION 1

The International Federation of Accountants (IFAC) stated that it was important that "accountants in business" should understand what the drivers of stakeholder value are. Which of the following statements is valid?

- A. Anyone with an interest in an organisation can be considered to be one of its stakeholders.
- B. Stakeholders must be external to the organisation.
- C. Only an organisation's shareholders and employees can be considered to be its stakeholders.
- D. Only an organisation's shareholders can be considered to be its stakeholders.

Correct Answer: D

QUESTION 2

In responsibility accounting, costs and revenues are grouped according to:

- A. the budget holder.
- B. their function.
- C. the service provided.
- D. their behaviour.

Correct Answer: D

Reference: https://books.google.com.pk/books?id=8SaARYOfIPICandpg=PA41andlpg=PA41anddq=In+responsibility+accounting,+costs+and+revenues+are+grouped+according+to+behaviourandsource=blandots=-k1MUf5PG8andsig=ACfU3U0B5Z_NUf3JK_FFiGhls3aJOiivgandhl=enandsa=Xandved=2ahUKEwjgtsXqk8rnAhXFz4UKHRPWCuUQ6AEwCnoECAgQAQ#v=onepageandq=In%20responsibility%20accounting%20costs%20and%20revenues%20are%20grouped%20according%20to%20behaviourandf=false

QUESTION 3

Which of the following is NOT a characteristic of useful operational level information?

- A. Sufficiently accurate.
- B. Focused on the decision to be made.
- C. Available immediately.
- D. Governed by financial reporting standards.

Correct Answer: C



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 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

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