



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

E3 - Strategic Management Question Tutorial





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QUESTION 1

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%2C%20costs%20and%20revenues%20are%20grouped%20according%20to%20behaviourandf=false

QUESTION 2

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 3

According to CIMA's Code of Ethics, CIMA members should not allow bias, conflict of interest or the influence of other people to override their professional judgement. This is an example of:

- A. objectivity.
- B. professional behaviour.
- C. integrity.
- D. professional competence and due care.



Correct Answer: A

Reference http://www.cimaglobal.com/Documents/Professional%20ethics%20docs/2015%20code%20of%20ethics/CIM_A_Code_of_Ethics.pdf (4)

QUESTION 4

DRAG DROP

A company manufactures three products using the same direct labour which will be in short supply next month. No inventories are held. Data for the three products are as follows:

	Product R	Product S	Product T
	\$ per unit	\$ per unit	\$ per unit
Selling price	40.50	37.75	40.35
Direct labour cost	15.00	15.10	15.75
Other variable costs	5.30	0.50	2.40
Fixed costs	4.20	6.30	2.20
Profit	16.00	15.85	20.00

The fixed costs are all committed costs and cannot now be altered for the next month.

Place the labels against the correct product to indicate the order of priority for manufacture that will maximise the profit for the next month.

Select and Place:

Product
Product R
Product S
Product T

Correct order

Correct Answer:



Product	Correct order
	Product T
	Product S
	Product R

QUESTION 5

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

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