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Question: 51

The year-to-date results at the end of month 9 included sales revenue of \$3,600,000 and variable costs of \$2,100,000. During month 10, sales revenue was \$450,000 and variable costs were \$270,000.

What year-to-date contribution to sales ratio (C/S ratio) would be reported at the end of month 10?

- A. 58.5%
- B. 70.9%
- C. 41.5%
- D. 40.0%

Answer: A

Question: 52

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

Answer: BE

Question: 53

In a company that manufactures many different products on the same production line, which TWO of the following would NOT be classified as indirect production costs? (Choose two.)

- A. Salary paid to the factory manager.
- B. Factory rent.
- C. Maintenance costs for the company's only production line.
- D. Commissions paid to the sales team.
- E. Royalties paid to the designers of the products.

Answer: AB

Question: 54

A small airport's management accountant has prepared the following management report on the performance of its four retail outlets.

	Outlet A	Outlet B	Outlet C	Outlet D
Sales revenue (\$000)	\$540	\$620	\$740	\$1,380
Variable costs (\$000)	\$184	\$270	\$308	\$480
Fixed costs (\$000)	\$139	\$148	\$50	\$320
Profit (\$000)	\$217	\$202	\$382	\$580
Return on sales ratio (%)	40%	33%	52%	42%
Area occupied (square metres)	200	120	160	340

Which retail outlet has the highest contribution per square metre?

- A. Outlet A
- B. Outlet B
- C. Outlet C
- D. Outlet D

Answer: C

Question: 55

The staffing policy for a supermarket is to have one cashier station open for every forecasted 20 customers per hour. Cashiers are hired by the hour as and when required, and do not perform any other duties.

The cost of the cashiers in relation to the number of customers would be classified as which type of cost?

- A. Stepped fixed cost
- B. Variable cost
- C. Semi-variable cost
- D. Fixed cost

Answer: C

Reference: <https://www.acowtancy.com/textbook/acca-ma/a3-cost-classification/a3g-types-of-cost-behaviour/notes>

Question: 56

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

Answer: C

Question: 57

Which of the following would NOT be an appropriate performance measure for a profit centre manager?

- A. Return on capital employed
- B. Contribution per unit
- C. Sales price variance
- D. Gross margin

Answer: B

Question: 58

The following data are available for a company that produces and sells a single product.

The company's opening finished goods inventory was 2,500 units.

The fixed overhead absorption rate is \$8.00 per unit.

The profit calculated using marginal costing is \$16,000.

The profit calculated using absorption costing and valuing its inventory at standard cost is \$22,400.

The company's closing finished goods inventory is:

- A. 3,300 units
- B. 1,700 units
- C. 3,900 units
- D. 8,900 units

Answer: A

Question: 59

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).

Answer: C

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

Question: 60

Which of the following is a relevant cost?

- A. A sunk cost
- B. A committed cost

- C. An incremental cost
- D. A historical cost

Answer: C

Reference: <https://www.acowtancy.com/textbook/cima-p1-2015/c1-relevant-costing/concept-of-relevant-costing/notes>

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