



# CIMAPRO17-BA2-X1-ENG<sup>Q&As</sup>

E3 - Strategic Management Question Tutorial

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**QUESTION 1**

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 sales volume contribution variance for the period was:

- A. \$6,220 adverse.
- B. \$9,267 adverse.
- C. \$16,000 adverse.
- D. \$5,666 adverse.

Correct Answer: D

**QUESTION 2**

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

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### QUESTION 3

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>

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### QUESTION 4

Which of the following statements about batch costing is true?

- A. Batch costing must use absorption costing.
- B. The cost of a batch is found by multiplying the cost of one unit by the number of units in the batch.
- C. Batch costing must use marginal costing.
- D. The cost of a unit is found by dividing the cost of a batch by the number of units in the batch.

Correct Answer: D

Reference: <https://www.acowtancy.com/textbook/acca-ma/c3-cost-accounting-methods/c3ai-job-and-batch-costing/notes>

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### QUESTION 5

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

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