



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

E3 - Strategic Management Question Tutorial

**Pass CIMA CIMAPRO17-BA2-X1-ENG Exam with
100% Guarantee**

Free Download Real Questions & Answers **PDF** and **VCE** file from:

<https://www.pass4itsure.com/cimapro17-ba2-x1-eng.html>

100% Passing Guarantee
100% Money Back Assurance

Following Questions and Answers are all new published by CIMA
Official Exam Center

-  **Instant Download** After Purchase
-  **100% Money Back** Guarantee
-  **365 Days** Free Update
-  **800,000+** Satisfied Customers



**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

Which of the following statements regarding variances is valid?

- A. Using higher quality material than standard could explain an adverse labour efficiency variance.
- B. Improved maintenance of production machinery could explain an adverse material usage variance.
- C. An adverse labour rate variance could explain a favourable labour efficiency variance.
- D. Poor supervision could explain a favourable labour rate variance.

Correct Answer: C

Reference: <https://accounting-simplified.com/management/variance-analysis/labor/rate.html>

QUESTION 3

FILL BLANK

A company has three production departments X, Y and Z, and one service department.

The service department's overhead has been apportioned to the production departments in the ratio 3:2:5. As a result of this apportionment, \$2,070 was given to Department Y.

What is the amount of service department overhead that would have been apportioned to Department Z? Give your answer to the nearest dollar.

- A. \$5,175

Correct Answer: A

**QUESTION 4**

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%

Correct Answer: A

QUESTION 5

The concept of the time value of money:

- A. recognises the fact that a cash flow received today will always be worth more than a larger cash flow received in the future.
- B. is used for making short term decisions.
- C. determines the higher interest rates that must be paid on longer term loans.
- D. recognises the fact that earlier cash flows are worth more because they can be reinvested.

Correct Answer: A

Reference: <https://www.acowtancy.com/textbook/cat-ffm/e1-financing-concepts/e1c-concept-of-time-value-of-money/notes>

[CIMAPRO17-BA2-X1-ENG
VCE Dumps](#)

[CIMAPRO17-BA2-X1-ENG
Exam Questions](#)

[CIMAPRO17-BA2-X1-ENG
Braindumps](#)