



VCE & PDF

Pass4itSure.com

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

2024 Latest pass4itsure CIMAPRO17-BA2-X1-ENG PDF and VCE dumps  
Download

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

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**

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

---

**QUESTION 2**

The possible returns and associated probabilities of two independent projects are as follows:

	Return \$	Probability
Project 1	10,000 loss	0.1
	20,000 gain	0.5
	30,000 gain	0.4
Project 2	15,000 gain	0.2
	20,000 gain	0.7
	35,000 gain	0.1

It has been decided that both projects are to be launched.

Which TWO of the following statements are correct? (Choose two.)

- A. The expected value of the total return is \$41,500 gain.
- B. The probability of the total return being a loss is 0.10.
- C. The probability of making a total return of exactly \$5,000 gain is 0.02.
- D. The probability of the total return being a gain is less than 1.00.
- E. The expected value of the total return is \$40,000 gain.

Correct Answer: BD

---

**QUESTION 3**

FILL BLANK

A company absorbs production overhead using a direct labour hour rate. Data for the latest period are as follows:

Actual overhead incurred	\$190,750
Over absorbed overhead	\$1,750
Actual activity	35,000 direct labour hours

What is the overhead absorption rate per direct labour hour? Give your answer to one decimal place.

A. 5.4

Correct Answer: A

**QUESTION 4**

A company uses an integrated accounting system. The following data relate to the latest period.

<b>Total production overheads</b>	
Budgeted	\$218,000
Actual	\$242,880
<b>Production volumes</b>	
Budgeted	5,000 units
Actual	5,520 units

At the end of the period, the entry in the production overhead control account in respect of under or over absorbed overheads will be:

A. \$22,672 debit.

B. \$2,208 credit.

C. \$2,208 debit.

D. \$22,672 credit.

Correct Answer: A

**QUESTION 5**

Which THREE of the following are parts of the master budget? (Choose three.)



- A. Finished goods inventory budget.
- B. Budgeted statement of profit or loss.
- C. Cash flow budget.
- D. Sales budget.
- E. Administration overhead budget.
- F. Budgeted statement of financial position.

Correct Answer: BCF

Reference: <https://www.acowtancy.com/textbook/acca-ma/d2-budget-preparation/master-budgets/notes>

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

[CIMAPRO17-BA2-X1-ENG  
Practice Test](#)

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