



CIMAPRO19-P02-1^{Q&As}

P2 - Advanced Management Accounting

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QUESTION 1

An organization wishes to make its investment decisions on the basis of more than simply a financial appraisal. Which of the following will assist it to take into account both qualitative and quantitative factors?

- A. Cost Benefit Analysis
- B. Profitability Index
- C. Discounted Payback
- D. Modified Internal Rate of Return

Correct Answer: A

QUESTION 2

Performance measures that monitor the extent to which a not-for-profit organization's objectives have been achieved are measures of:

- A. economy
- B. efficiency
- C. effectiveness
- D. enterprise

Correct Answer: C

QUESTION 3

A company is investing \$150,000 in a project which will yield an annual cash inflow of \$40,000 for eight years. The company's cost of capital is 10%. To the nearest \$100, what is the project's equivalent annual net present value?

- A. \$11,900
- B. \$7,900
- C. \$63,400
- D. \$21,300

Correct Answer: A

QUESTION 4

A company has a 31 December year end and pays corporation tax at a rate of 30%. Corporation tax is payable 12 months after the end of the year to which the cash flows relate. The company can claim tax allowable depreciation at a



rate of

25% reducing balance. It pays \$1 million for a machine on 31 December 20X4. The company's cost of capital is 10%.

What is the present value of the benefit of the first portion of tax allowable depreciation?

- A. \$250,000
- B. \$227,500
- C. \$75,000
- D. \$68,175

Correct Answer: D

QUESTION 5

Company S has two divisions, X and Y. Division X transfers 50,000 component units to Division Y each quarter. The market price of the component is \$20. Division X's variable cost is \$10 per unit and its fixed cost is \$150,000 each quarter.

What price would be credited to Division X for each component that it transfers to Division Y under:

two-part tariff pricing (where the two divisions have agreed that the fixed fee will be \$100,000); and dual pricing (based on market price and marginal cost).

- A. Two-part tariff pricing = \$10 Dual pricing = \$22
- B. Two-part tariff pricing = \$12 Dual pricing = \$18
- C. Two-part tariff pricing = \$10 Dual pricing = \$20
- D. Two-part tariff pricing = \$13 Dual pricing = \$22

Correct Answer: C

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