



CIMAPRO19-P02-1^{Q&As}

P2 - Advanced Management Accounting

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**QUESTION 1**

A manufacturing company is in the process of introducing just in time (JIT) and total quality management (TQM) into every aspect of its value chain. Which TWO of the following are appropriate changes to make to the support activities in the organization's value chain?

- A. Inbound logistics would need to ensure that materials of appropriate quality are delivered on a just in time basis.
- B. Operations would need to be carried out on a right first time basis as any failure could delay production.
- C. After sales service would need to ensure that appraisal costs are kept to a minimum.
- D. Procurement would need to arrange to purchase goods so that they are delivered as required.
- E. Firm infrastructure would need to arrange appropriate training courses for staff.
- F. Technology development would need to ensure that processes are continually improving.

Correct Answer: DF

QUESTION 2

Which TWO of the following are examples of management information made possible by the availability of big data?

- A. Customer profitability analysis to identify key strategic customers
- B. Customer information harvested from social media to target products
- C. Production cycle time analysis to improve production efficiency
- D. Real-time inventory management information shared with producers to influence their production plans
- E. A five year history of a company's aged debtor list to assess the long-run effectiveness of credit control

Correct Answer: BD

QUESTION 3

An organization's transfer pricing system involves:

The transferring division receiving \$20 per unit; an amount equal to its variable costs.

The receiving division paying an additional \$30,000 every month to the transferring division.

Which transfer pricing system is the organization using?

- A. Dual transfer prices
- B. Two part tariff
- C. Cost-plus



D. Variable cost plus opportunity cost

Correct Answer: B

QUESTION 4

A risk averse decision maker will:

- A. accept a risk if it is accompanied by a satisfactory potential return.
- B. avoid all risks.
- C. accept a risk if the expected value of the potential outcomes is positive.
- D. always select the course of action that has the lowest risk.

Correct Answer: A

QUESTION 5

DRAG DROP

An investment appraisal has identified that a project has a positive net present value when discounted at the company's cost of capital. If the cost of capital is now increased, indicate whether each of the following appraisal measures will increase, decrease or stay the same.

Select and Place:

Payback period		
Internal rate of return		
Accounting rate of return		
Net present value		
Discounted payback period		
Modified internal rate of return		

Increase
Decrease
Stay the same

Correct Answer:



Payback period	<input type="checkbox"/> Stay the same <input type="checkbox"/>	
Internal rate of return	<input type="checkbox"/> Stay the same <input type="checkbox"/>	Increase
Accounting rate of return	<input type="checkbox"/> Stay the same <input type="checkbox"/>	Decrease
Net present value	<input type="checkbox"/> Decrease <input type="checkbox"/>	Stay the same
Discounted payback period	<input type="checkbox"/> Increase <input type="checkbox"/>	
Modified internal rate of return	<input type="checkbox"/> Increase <input type="checkbox"/>	

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