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**QUESTION 1**

The margin amounts of interest to Bombastic Bathrooms at the start of theory\ of constraints (TOC) analysis are, respectively,

- A. \$150, \$115, \$260, \$265.
- B. \$150, \$130, \$180, \$190.
- C. \$80, \$60, \$110, \$120.
- D. \$50\$25,\$65,\$55.

Correct Answer: B

A theory of constraints (TOO) analysis proceeds from the assumption that only direct materials costs are truly variable in the short run. This is called throughput, or super variable, costing. The relevant margin amount is throughput margin, which equals price minus direct materials. Thus, margin figures of interest to Bombastic Bathrooms are \$150 for brass (\$250 --\$100), \$130 for chrome (\$220 --\$90), \$180 for nickel (\$375-- \$195), and \$190 for aluminum (\$400 --\$210).

QUESTION 2

Which of the following is not a cost of decentralization?

- A. Dysfunctional decision making owing to disagreements of managers regarding overall goals and subgoals of the individual decision makers
- B. A decreased understanding of the overall goals of the organization.
- C. Increased costs for developing the information system.
- D. Decreased costs of corporate-level staff services and management talent

Correct Answer: D

The costs of centralized staff may actually decrease under decentralization. On the other hand, the corporate staff and the various services they provide may have to be duplicated in venous divisions, thereby increasing overall costs. Suboptimal decisions may result from disharmony among organizational goals, subgoals of the division, and the individual goals of managers. The overall goals of the firm may more easily be misunderstood because individual managers may not see the larger picture. Moreover, the information system necessary for adequate reporting in a decentralized mode will tend toward redundancy, which increases costs.

QUESTION 3

Methods of accelerating cash collections include all of the following except

- A. Decentralized collections.
- B. Electronic funds transfers.
- C. Compensating balances.



D. Lockbox systems.

Correct Answer: C

Various methods of accelerating cash collections include decentralized collection outposts (normally one in each Federal Reserve District), electronic funds transfers, centralized banking for all company branches to avoid having to maintain minimum balances in several locations, and lockbox systems. A compensating balance is a minimum average or absolute amount that must be maintained in a bank account. Hence, it is not a means of accelerating cash collections. This requirement means that less cash is available to the depositor.

QUESTION 4

Increased competition, technological innovation, and a shift from mass production of standardized products to custom prockiced products in many inductees have increased the need for productivity improvement and flexibility of production systems. In response to these demands, organizations have increased their reliance on automation and the use of advanced technologies in their operations. Which other following is an example of the use of automation and advanced technologies?

- A. Flexible manufacturing system (FMS).
- B. Just-in-b me (JIT) system
- C. Master budgeting system (MBS).
- D. Economic order quantity (EOQ).

Correct Answer: A

Flexible manufacturing is the capacity of computer-controlled machinery to perform many different programmed functions. By eliminating machine setup time, strengthening control, and automating handling processes, flexible manufacturing permits the efficient production of small numbers of different products by the same machines A company can therefore more accurately match output filth consumer tastes and avoid long production runs of identical goods. A flexible manifesting system consists of two or more computer- controlled machines linked by automated handling devices such as robots and transport systems.

QUESTION 5

Which of the following qualitative factors favors the buy choice in an insourcing vs. outsourcing decision?

- A. Maintaining a long-run relationship with suppliers is desirable.
- B. Quality control is critical.
- C. Idle capacity is available.
- D. All of the answers are correct.

Correct Answer: A

The maintenance of long-run relationships with suppliers may become paramount in a make-or-buy decision. Abandoning long-run supplier relationships may cause difficulty in obtaining needed parts when terminated suppliers find it advantageous not to supply parts in the future.



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