

Free Questions for CIMAPRA17-BA2-1 by certscare

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Question 1

Question Type: MultipleChoice

Feedforward control systems differ from feedback systems in that they ______.

Options:

A- Analyse the adverse variance before implementing a solution.

B- Predict issues before they arise and attempt to prevent them.

C- Acknowledge adverse variances will occur and does nothing to prevent them.

Answer:

В

Question 2

Question Type: MultipleChoice

Which of the following are NOT behavioural aspects of budgetary controls? (Select ALL that apply.)

- A- Motivation
- **B-** Irrational spending
- C- Budget negotiation
- D- Short term focus
- E- Competitiveness
- F- Long term focus

Answer:		
E, F		

Question 3

Question Type: MultipleChoice

Which one of the global principles of management accounting should be tailored to the knowledge of the decision maker?

A- Information

B- Communication

C- Trust

D- Impact

Answer:

А

Question 4

Question Type: MultipleChoice

There are four global principles for management accounting which are intended to support organisations in setting a standard and improving their management accounting systems.

Which one of the following helps management determine whether a certain decision will potentially generate, preserve, or destroy value within the business?

A- Impact

B- Communication

C- Trust

D-Information

Answer:			
A			

Question 5

Question Type: MultipleChoice

A feature of a normal curve is that it is asymptotic, meaning that _____.

Options:

A- it extends into infinity.

B- the mean divides the curve exactly in half.

Answer: A

Question 6

Question Type: MultipleChoice

The Chartered Institute of Management Accounting's definition of management accounting outlines four responsibilities of the accountant in terms of the value for the stakeholders. The management accountant should

aim to have which of the following effects according to CIMA?

Options:

- A- Create value for the stakeholder
- B- Protect value for the stakeholder
- C- Preserve value for the stakeholder
- D- Increase value for the stakeholder

- E- Decrease value for the stakeholder
- F- Damage value for the stakeholder

Answer:

A, B, C, D

Question 7

Question Type: MultipleChoice

Which of the following is not an advantage of IRR?

Options:

- A- It is a suitable measure for choosing between projects of different sizes
- B- It takes into account the time value of money
- C- It considers all cashflows
- D- There is no need to know the exact cost of capital

А

Question 8

Question Type: MultipleChoice

Exhibit:

Range	Mid point (x)	Frequency (f)	fx	x ²	fx^2
10 <x<20< td=""><td>15</td><td>6</td><td>90</td><td>225</td><td>1,350</td></x<20<>	15	6	90	225	1,350
20 <x<30< td=""><td>25</td><td>13</td><td>325</td><td>625</td><td>8,125</td></x<30<>	25	13	325	625	8,125
30 <x<40< td=""><td>35</td><td>18</td><td>630</td><td>1,225</td><td>22,050</td></x<40<>	35	18	630	1,225	22,050
40 <x<50< td=""><td>45</td><td>20</td><td>900</td><td>2,025</td><td>40,500</td></x<50<>	45	20	900	2,025	40,500
50 <x<60< td=""><td>55</td><td>23</td><td>1,265</td><td>3,025</td><td>69,575</td></x<60<>	55	23	1,265	3,025	69,575
70 <x<80< td=""><td>75</td><td>9</td><td>675</td><td>5,625</td><td>50,625</td></x<80<>	75	9	675	5,625	50,625
		89	3,885		192,225

Which of the following is TRUE regarding the figures given in the table?

A- Range = 70 years.

- **B-** Modal group = 50 < x < 60.
- **C-** Median falls into the 30<x<40 group.
- **D-** The youngest customer is 10 years old.

Answer:			
В			

Question 9

Question Type: MultipleChoice

During the completion of Job A, 1,000 worth of material was transferred to it from Job B which had finished ahead of schedule.

How will this be inputted into the Job B account?

Options:

A- Job A, 1,000 credit

- **B-** Job A, 1,000 debit
- **C-** Job B, 1,000 debit

D- Job B, 1,000 credit

Answer:

А

Question 10

Question Type: MultipleChoice

The following list contains many different types of costs for a business. However, only four of them would be considered costs centres. Which four?

Options:

A- Function

B- Activity

- C- Service location
- D- Equipment
- E- Staff
- F- Operations
- G- Material
- H- Tax

Answer:

A, B, C, D

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