

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

E3 - Strategic Management Question Tutorial

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**QUESTION 1**

A company has two production departments and two service departments (Maintenance and Stores). The overhead costs of each of the departments are as follows.

Production Dept. 1	Production Dept. 2	Maintenance	Stores
\$65,000	\$60,000	\$4,700	\$5,800

The following equations represent the reapportionment of each of the service department overheads to the other.

$$M = 4,700 + 0.1S \quad S = 5,800 + 0.2M$$

Where M = total Maintenance overhead after reapportionment from Stores  
S = total Stores overhead after reapportionment from Maintenance  
60% of the total Maintenance overhead and 50% of the total Stores overhead are to be apportioned to Production Department 1.

The total production overhead for Production Department 1 after reapportionment of the service departments' overhead costs is closest to:

- A. \$71,672
- B. \$75,500
- C. \$70,720
- D. \$71,821

Correct Answer: C

**QUESTION 2**

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A company wishes to compare the variability of its monthly sales revenue in country A with that of country B. The two countries use different currencies.

The monthly sales revenue for the last 48 months in country A (which is measured in \$) has been analysed as follows.

Mean	10,728
Median	9,327
Variance	2,359,296

What is the coefficient of variation of this data?

Give your answer as a percentage to one decimal place.

- A. 0.143

Correct Answer: A

Reference: <https://www.statisticshowto.datasciencecentral.com/probability-and-statistics/how-to-find-a-coefficient-of-variation/>

**QUESTION 3**

The forecast costs per unit for a new product are as follows:

	\$
Direct (variable) material	15
Direct (variable) labour	12
Fixed production overhead	6

The company uses marginal cost plus pricing and all products are required to achieve a 40% margin. What would be the selling price per unit?

- A. \$37.80
- B. \$46.20
- C. \$45.00
- D. \$55.00

Correct Answer: B

**QUESTION 4**

Which of the following would NOT be an appropriate performance measure for a profit centre manager?

- A. Return on capital employed
- B. Contribution per unit
- C. Sales price variance
- D. Gross margin

Correct Answer: B

**QUESTION 5**

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A company uses full cost pricing. The unit costs for product Z are given below.

	\$ per unit
Direct materials	12.00
Direct labour	5.00
Production overhead	6.00
Selling and distribution overhead	5.00
Administration overhead	2.00

What price per unit should be charged in order to achieve a profit margin of 20%? Give your answer to the nearest cent.

A. \$25

Correct Answer: A

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