

CIMAPRO17-BA2-X1-ENG^{Q&As}

E3 - Strategic Management Question Tutorial

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QUESTION 1

Which TWO of the following are characteristics of Management Accounts? (Choose two.)

- A. Governed by rules and regulations
- B. Provide information to managers
- C. Provide information needed by shareholders
- D. Internally focused
- E. Statutory requirement

Correct Answer: BE

QUESTION 2

Which THREE of the following are parts of the master budget? (Choose three.)

- A. Finished goods inventory budget.
- B. Budgeted statement of profit or loss.
- C. Cash flow budget.
- D. Sales budget.
- E. Administration overhead budget.
- F. Budgeted statement of financial position.

Correct Answer: BCF

Reference: <https://www.acowtancy.com/textbook/acca-ma/d2-budget-preparation/master-budgets/notes>

QUESTION 3

An organisation produces and sells a single product. The organisation's management accountant has reported the following information for the most recent period.

Sales volume	200,000 units
Selling price per unit	\$24
Variable cost per unit	\$18
Contribution to sales ratio	25%
Fixed cost	\$400,000

Which TWO of the following statements are valid? (Choose two.)

- A. If the contribution to sales ratio changed to 30%, the breakeven point would become higher.
- B. If the fixed cost changed to \$445,000, the breakeven point would not change.
- C. If the sales volume changed to 220,000 units, the breakeven point would not change.
- D. If the selling price changed to \$22 per unit, the breakeven point would become lower.
- E. If the variable cost changed to \$16 per unit, the breakeven point would become lower.

Correct Answer: AC

QUESTION 4

Which of the following is a relevant cost?

- A. A sunk cost
- B. A committed cost
- C. An incremental cost
- D. A historical cost

Correct Answer: C

Reference: <https://www.acowtancy.com/textbook/cima-p1-2015/c1-relevant-costing/concept-of-relevant-costing/notes>

QUESTION 5

Which of the following is a valid definition of a cash budget?

- A. A detailed budget of estimated cash inflows and outflows incorporating both revenue and capital items.
- B. A detailed budget of estimated cash inflows only, incorporating receipts from cash sales as well as from credit customers.
- C. A detailed budget of estimated cash inflows and outflows incorporating revenue items only.
- D. A detailed budget of estimated cash outflows only, incorporating both depreciation and capital expenditure.

Correct Answer: C

Reference: <https://www.acowtancy.com/textbook/acca-ma/d2-budget-preparation/cash-budgets/notes>

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