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問題集

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**Exam : CIMAPRO17-BA2-X1-ENG**

**Title : BA2 – Fundamentals of  
Management Accounting  
Question Tutorial**

**Version : DEMO**

1. Which of the following is a relevant cost?

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

**Answer: C**

**Explanation:**

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

2. 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

**Answer: B**

3. The following data are available for a company that produces and sells a single product.

- The company's opening finished goods inventory was 2,500 units.
- The fixed overhead absorption rate is \$8.00 per unit.
- The profit calculated using marginal costing is \$16,000.
- The profit calculated using absorption costing and valuing its inventory at standard cost is \$22,400.

The company's closing finished goods inventory is:

- A. 3,300 units
- B. 1,700 units
- C. 3,900 units
- D. 8,900 units

**Answer: A**

4. Which of the following would NOT require taking into account the time value of money?

- A. Deciding to make a long-term investment in a project on the basis of its payback period.
- B. Selecting an investment project on the basis that it has a positive net present value (NPV).
- C. Calculating the present value of a five-year annuity.
- D. Taking a long-term investment decision on the basis of the project's internal rate of return (IRR).

**Answer: C**

**Explanation:**

Reference: <https://www.acowtancy.com/textbook/acca-fm/d1-investment-appraisal-techniques/npv/notes>

5. A small airport's management accountant has prepared the following management report on the performance of its four retail outlets.

	<b>Outlet A</b>	<b>Outlet B</b>	<b>Outlet C</b>	<b>Outlet D</b>
Sales revenue (\$000)	\$540	\$620	\$740	\$1,380
Variable costs (\$000)	\$184	\$270	\$308	\$480
Fixed costs (\$000)	\$139	\$148	\$50	\$320
Profit (\$000)	\$217	\$202	\$382	\$580
Return on sales ratio (%)	40%	33%	52%	42%
Area occupied (square metres)	200	120	160	340

Which retail outlet has the highest contribution per square metre?

- A. Outlet A
- B. Outlet B
- C. Outlet C
- D. Outlet D

**Answer: C**