

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

E3 - Strategic Management Question Tutorial

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## QUESTION 1

Which of the following is NOT a valid purpose of budgeting?

- A. To communicate targets to managers.
- B. To comply with financial reporting requirements.
- C. To coordinate the different activities of an organisation.
- D. To authorise managers to incur expenditure.

Correct Answer: D

Reference: <https://www.acowtancy.com/textbook/acca-pm/budgetary-systems/budgetary-systems/notes>

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## QUESTION 2

In responsibility accounting, costs and revenues are grouped according to:

- A. the budget holder.
- B. their function.
- C. the service provided.
- D. their behaviour.

Correct Answer: D

Reference: [https://books.google.com.pk/books?id=8SaARYOfIPICandpg=PA41andlpg=PA41anddq=In+responsibility+accounting,+costs+and+revenues+are+grouped+according+to+behaviourandsource=blandots=-k1MUf5PG8andsig=ACfU3U0B5Z\\_NUf3JK\\_FFiGhls3aJOiivgandhl=enandsa=Xandved=2ahUKEwjgtsXqk8rnAhXFz4UKHRPWCuUQ6AEwCnoECAgQAQ#v=onepageandq=In%20responsibility%20accounting%2C%20costs%20and%20revenues%20are%20grouped%20according%20to%20behaviourandf=false](https://books.google.com.pk/books?id=8SaARYOfIPICandpg=PA41andlpg=PA41anddq=In+responsibility+accounting,+costs+and+revenues+are+grouped+according+to+behaviourandsource=blandots=-k1MUf5PG8andsig=ACfU3U0B5Z_NUf3JK_FFiGhls3aJOiivgandhl=enandsa=Xandved=2ahUKEwjgtsXqk8rnAhXFz4UKHRPWCuUQ6AEwCnoECAgQAQ#v=onepageandq=In%20responsibility%20accounting%2C%20costs%20and%20revenues%20are%20grouped%20according%20to%20behaviourandf=false)

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## QUESTION 3

The staffing policy for a supermarket is to have one cashier station open for every forecasted 20 customers per hour. Cashiers are hired by the hour as and when required, and do not perform any other duties. The cost of the cashiers in relation to the number of customers would be classified as which type of cost?

- A. Stepped fixed cost
- B. Variable cost
- C. Semi-variable cost
- D. Fixed cost

Correct Answer: C

Reference: <https://www.acowtancy.com/textbook/acca-ma/a3-cost-classification/a3g-types-of-cost-behaviour/notes>

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## QUESTION 4

The concept of the time value of money:

- A. recognises the fact that a cash flow received today will always be worth more than a larger cash flow received in the future.
- B. is used for making short term decisions.
- C. determines the higher interest rates that must be paid on longer term loans.
- D. recognises the fact that earlier cash flows are worth more because they can be reinvested.

Correct Answer: A

Reference: <https://www.acowtancy.com/textbook/cat-ffm/e1-financing-concepts/e1c-concept-of-time-value-of-money/notes>

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## QUESTION 5

Assume that a unit of output is the cost object. Which of the following statements is valid?

- A. Royalties paid on per unit basis are an example of an indirect expense.
- B. Materials consumed in the maintenance of machinery used to manufacture several different products are an example of a direct material cost.
- C. The salaries of supervisors who oversee the manufacture of several different products are an example of a direct labour cost.
- D. Rent paid for a factory in which several different products are produced is an example of an indirect expense.

Correct Answer: C

Reference: <https://www.acowtancy.com/textbook/acca-ma/a3-cost-classification/cost-objects-cost-units-and-cost-centres-/notes>

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