



CPA REVIEW

**MANAGEMENT ADVISORY SERVICES
FINAL PRE-BOARD EXAMINATION**

TRINIDAD/ALENTON/URO
April 24, 2022

Multiple Choice. Select the letter that corresponds to the best answer. This examination consists of 70 items only. *(Please ignore the extra answer options in the answer sheet after number 70.)* The exam is good for three (3) hours. Good luck!

1. Statement I - Presents summary historical data in compliance with generally accepted accounting principles.
Statement II - Uses cost-benefit analysis to determine the amount of detail presented.
a. Only statement I refers to management accounting
b. Only statement II refers to management accounting
c. Both statements refer to management accounting
d. Neither of the statements refers to management accounting
2. Position I - Chief financial officer (CFO).
Position II - Flight attendant
a. Only position I refers to line management
b. Only position II refers to line management
c. Both positions refer to line management
d. Neither of the positions refers to line management
3. Position I - In-house attorney
Position II - HR manager
a. Only position I refers to line management
b. Only position II refers to line management
c. Both positions refer to line management
d. Neither of the positions refers to line management
4. Advantages of the high-low method include all of the following except
a. only two observations are required to develop the cost function
b. any two observers will arrive at the same conclusion
c. the method is quick to use and easy to understand
d. the data points used represent a typical cost-activity relationships
5. When graphed, a typical variable cost appears as:
a. a horizontal line.
b. a vertical line.
c. a diagonal line that slopes downward to the right.
d. a diagonal line that slopes upward to the right.
6. Dwarf Company currently leases a delivery truck from David Enterprises for a fee of P25,000 per month plus P40 per mile. Management is evaluating the desirability of switching to a modern, fuel-efficient truck, which can be leased from Goliath, Inc., for a fee of P60,000 per month plus P5 per mile. All operating costs and fuel are included in the rental fees. In general, a lease from
a. Goliath, Inc., is economically preferable to a lease from David Enterprises regardless of the monthly use.
b. David Enterprises is economically preferable below 1,000 miles per month.
c. David Enterprises is economically preferable to a lease from Goliath, Inc., regardless of the monthly use.
d. David Enterprises is economically preferable above 1,000 miles per month.
7. Galaxy Company is preparing a flexible budget for the coming year and the following maximum capacity estimates for Department DS are available:
Direct labor hours 60,000
Variable factory overhead P150,000
Fixed factory overhead P240,000

Answer In Management Advisory Services Multiple Choice

Marco Cascella



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durch unsere rezept inspirationen bekommst du im wahrsten sinne des wortes ein gutes bauchgefühl worauf es bei einer darmfreundlichen ernährung ankommt wenn du nicht den ganzen plan nachkochen möchtest such dir einfach deine Lieblingsgerichte heraus von einer darmgesunden ernährung see more

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bevor es losgeht möchte ich dir kurz die wichtigsten grundlagen einer darmfreundlichen ernährung präsentieren ich halte

diesen theoretischen part bewusst knapp da see more

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