

# CIMAPRO19-P02-1<sup>Q&As</sup>

P2 - Advanced Management Accounting





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**QUESTION 1**

The starting point for developing a balanced scorecard for an organization should be:

- A. the organization's vision and strategy
- B. the external market that the organization is operating in
- C. benchmarking the organization's current performance
- D. the organization's non-financial targets

Correct Answer: A

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**QUESTION 2**

Company TTM has the opportunity to invest \$60,000 in a project. The project is anticipated to produce annual returns of \$12,500 each year for 8 years. The cost of capital is 12%. What is the net present value of the project? Give your answer to the nearest whole number.

- A. \$2100

Correct Answer: A

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**QUESTION 3**

A company has just launched a new product at a selling price that is designed to rapidly gain market share and to discourage other competitors from entering the market. Which pricing strategy is the company using?

- A. Penetration pricing
- B. Loss leader
- C. Market skimming
- D. Premium pricing

Correct Answer: A

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**QUESTION 4**

The following data relate to an investment opportunity. The percentage reduction in the annual revenue that could occur before the project is no longer financially viable is: A. 15.9%

	Year	Cash flow	Discount factor @ 10%	Present value
Initial investment	0	\$(50,000)	1.000	\$(50,000)
Revenue	1-5	\$28,000	3.791	\$106,148
Variable costs	1-5	\$(12,000)	3.791	\$(45,492)
Scrap proceeds	5	\$10,000	0.621	\$6,210

B. 56.0%

C. 28.6%

D. 212.3%

Correct Answer: A

## QUESTION 5

A new product is being manufactured for the first time. The first unit required 600 minutes of labor to manufacture. It is expected that there will be a 90% learning curve for the first 20 units. The learning index for a 90% learning curve is

0.152. Calculate the expected labor time to manufacture the 10th unit. Your answer should be given to the nearest whole minute.

A. 360 minutes, 361 minutes, 362 minutes

Correct Answer: A

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