



## 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

**K Morrison**

## **Answer In Management Advisory Services Multiple Choice:**

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## Unveiling the Magic of Words: A Review of "**Answer In Management Advisory Services Multiple Choice**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Answer In Management Advisory Services Multiple Choice**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound affect on the souls of its readers.

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