MBA 601A Exam Details:

- Multiple choice and Problems
- Closed book
- Basic 4 function calculator permitted (NOT programmable)
- Time Limit: 3 hours
- Passing score = 75%

MBA 601A Exam Content:

Exam takers should focus on the following content:

- Roles of managerial accountants
- Inventory Management
- Costing Techniques
  - Job order costing
  - Activity based costing
  - Target costing
  - Kaizen costing
- Calculate Manufacturing Overhead
  - Predetermined Overhead
  - Amount over/underapplied
- Calculate Cost of Goods Manufactured and Cost of Goods Sold
- Calculate Contribution Margin
- Calculate Break-even point
- Analytic Variances
  - Direct Material Quantity
  - Direct Material Price
  - Direct Labor Rate
  - Direct Labor Efficiency
- Budgets
- Return on Investment
- Cost Behavior
  - Identify product and period costs
  - Identify fixed and variable costs
- Economic Characteristics of Costs
  - Sunk cost
  - Relevant cost
  - Marginal cost
  - Opportunity cost
  - Out-of-pocket cost
  - Differential cost
  - Average cost