

ACCA Diploma in Financial and
Management Accounting
(RQF Level 2)

MA1

Management Information

EXAM KIT

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INTRODUCTION

Packed with exam-type questions, this book will help you to successfully prepare for your exam.

- In this exam kit you will find questions that are of exam standard and format – this will check and further develop your subject knowledge, as well as enable you to master the examination techniques.
- A mock exam is at the back of the book – try it under timed conditions and this will give you an idea of the way you will be tested in your actual exam.
- All questions are grouped by syllabus topics

Real exams for FIA MA1 are not published as questions are reused.

CONTENTS

	<i>Page</i>
Index to questions and answers	P.7
Syllabus and revision guidance	P.9
The Examination	P.11

Section

1	Multiple-choice questions	1
2	Answers to multiple choice questions	51
3	Mock exam questions	83
4	Answers to mock exam questions	97
5	Specimen exam	

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INDEX TO QUESTIONS AND ANSWERS

MULTIPLE-CHOICE QUESTIONS

Page number

	<i>Questions</i>	<i>Answers</i>
The nature and purpose of cost and management accounting	1	51
Source documents and coding	6	55
Cost classification and measurement	9	57
Recording costs	19	63
The spreadsheet system	38	76

SYLLABUS AND REVISION GUIDANCE

Syllabus content

No prior knowledge is required before the study of the MA1 examination.

Candidates require a sound understanding of the methods and techniques covered in this subject to enable them to move on to the more complex systems and management control problems covered at subsequent levels.

Some of the methods introduced in this subject are revisited and extended in MA2.

DETAILED SYLLABUS

- | | |
|--|---|
| <p>A THE NATURE AND PURPOSE OF COST AND MANAGEMENT ACCOUNTING
Chapters 1 and 2</p> <ol style="list-style-type: none">1 Nature of business organisation and accounting systems2 Nature and purpose of management information | <p>E SPREADSHEETS
Chapter 11</p> <ol style="list-style-type: none">1 Spreadsheets overview2 Creating and using spreadsheets3 Presenting and printing spreadsheet data/information |
| <p>B SOURCE DOCUMENTS AND CODING
Chapters 4-7</p> <ol style="list-style-type: none">1 Sources of information2 Coding system | <p>Key areas of the syllabus</p> <p>All areas of the syllabus are equally important.</p> |
| <p>C COST CLASSIFICATION AND MEASUREMENT
Chapter 3, 8 and 10</p> <ol style="list-style-type: none">1 Cost classification and measurement2 Cost units, cost centres, profit centres and investment centres | |
| <p>D RECORDING COSTS
Chapters 5, 6, 7 and 9</p> <ol style="list-style-type: none">1 Accounting for materials2 Accounting for labour3 Accounting for other expenses4 Accounting for product costs | |