

CANDIDATE EMAIL: [REDACTED]
CANDIDATE NAME: [REDACTED]
CITY/TOWN: [REDACTED]
POSTAL CODE: [REDACTED]
ROLE REFERENCE: WND FM/FC
TEST TITLE: Management Accounting-Advanced | Duration: 20min



DATE TAKEN: 01/11/2017
TIME TAKEN: 13 min 12 secs

CORRECT: 75.0%



OVERALL RESULTS

Correct answers: 15/20

75%

Incorrect answers: 5/20

25%

Answers left blank: 0/20

0%



ANSWERS ANALYSIS BY DIFFICULTY LEVEL

N/A: 0/0

0%

Easier: 8/8

100%

Medium: 3/5

60%

Harder: 4/7

57%



ANALYSIS BY SKILL CATEGORY

SKILL CATEGORY	CORRECT	TOTAL	%
Other	1	1	100.0%
Definitions / Purpose	4	5	80.0%
Decision Support	6	9	66.7%
Cost Allocation	2	2	100.0%
Optimisation	1	2	50.0%
Variable Costs	1	1	100.0%
	15	20	75.0%



ANALYSIS BY QUESTION

NO.	DIFFICULTY	SKILL	BRIEF DESCRIPTION	RESULT
1	Harder	Decision Support	Incremental cost per unit	InCorrect
2	Harder	Decision Support	Relevant cost	InCorrect
3	Easier	Cost Allocation	Service firm cost allocation	Correct
4	Harder	Decision Support	Target cost per unit	Correct
5	Easier	Definitions / Purpose	Cost types	Correct
6	Easier	Definitions / Purpose	Best description for a fixed cost	Correct
7	Easier	Cost Allocation	Basis for apportioning overhead costs	Correct
8	Harder	Decision Support	Incremental profit of a decision	Correct
9	Easier	Decision Support	Factors to influence pricing decisions	Correct
10	Medium	Decision Support	Opportunity cost	InCorrect
11	Harder	Optimisation	Most profitable level of output	InCorrect
12	Medium	Definitions / Purpose	Purpose of net present value calculation	Correct
13	Medium	Definitions / Purpose	Types of direct labour	InCorrect
14	Easier	Definitions / Purpose	Definition of a sunk cost	Correct
15	Easier	Optimisation	Scare resources and profit maximising	Correct
16	Harder	Decision Support	Actions likely to increase a ratio	Correct
17	Harder	Decision Support	Minimum price analysis	Correct
18	Easier	Decision Support	Pricing a product	Correct
19	Medium	Variable Costs	Variable cost effect of volume changes	Correct
20	Medium	Other	Investigating variances	Correct