

AC202 Final Exam Guide

- ★ What you should bring to the AC202 exam:

You are allowed to bring **a sheet of HANDWRITTEN double-sided A4-size note**.

Only **SIMPLE calculator** is allowed (SIMPLE calculator = four-function calculator).

- ★ The selected part of present value and annuity table is provided in the problem. Your job is to pick the right factor to be used in the problem.
- ★ **I firmly believe that I provide all sufficient and relevant information to solve all problems. You should read all the information carefully. If you insist that you need additional information, you may make up your assumptions. But again, if your make-up assumptions, you must be certain that the information is not there. I do not expect you to ask any questions when you sit in the exam.**
- ★ There are 7 problems in the final exam. You are required to answer all problems. The proportion of the scores is as follows:
 - Problem 1 (23 points) Budgeting
 - Problem 2 (8 points) Flexible budget and interpretation
 - Problem 3 (10 points) Variance analysis – work backward
 - Problem 4 (6 points) ROI & Residual income
 - Problem 5 (6 points) Transfer pricing
 - Problem 6 (15 points) Differential analysis
 - Problem 7 (12 points) Capital budgeting
- ★ Budget your time accordingly. I assume that you are familiar with the assigned exercises and problems as the solutions are posted on the BE Moodle.

Good luck!