



**TABLE OF SPECIFICATIONS**  
MGMT101B – Principles of Accounting II

1<sup>st</sup> Semester AY 2021 -2022

Examination: \_\_\_ Midterm ☒ Final

Date of Examination: December 17, 2021

Content	No. of Meetings	Course Outcome / Learning Outcome (CO/LO)	%	Taxonomy of Objectives						Total Items
				Remembering	Understanding	Applying	Analyzing	Evaluating	Creating	
				30%	10%	33.33%	23.33%	3.33%		
4.1 The Basics of CVP Analysis	1	CO4	3.33%	1						1
4.2 Breakeven Point and Target Income	3	CO4	26.67%	3	1	3	1			8
4.3 Using CVP Analysis for Decision-making	1	CO4	6.67%			1	1			2
4.4 Sensitivity Analysis and Uncertainty	1	CO4	6.67%			1	1			2
5.1 Job Order Costing	4	CO5	20%	1	1	2	2			6
5.2 Process Costing Job	4	CO5	36.67%	4	1	3	2	1		11
<b>Total</b>	<b>14</b>		<b>100%</b>							<b>30</b>
<b>Item Arrangement</b>				3, 4, 6, 7, 9, 12, 13, 15, 17	1, 5, 10	21, 22, 23, 24, 25, 26, 27, 28, 29, 30	2, 8, 11, 14, 16, 18, 19	20		