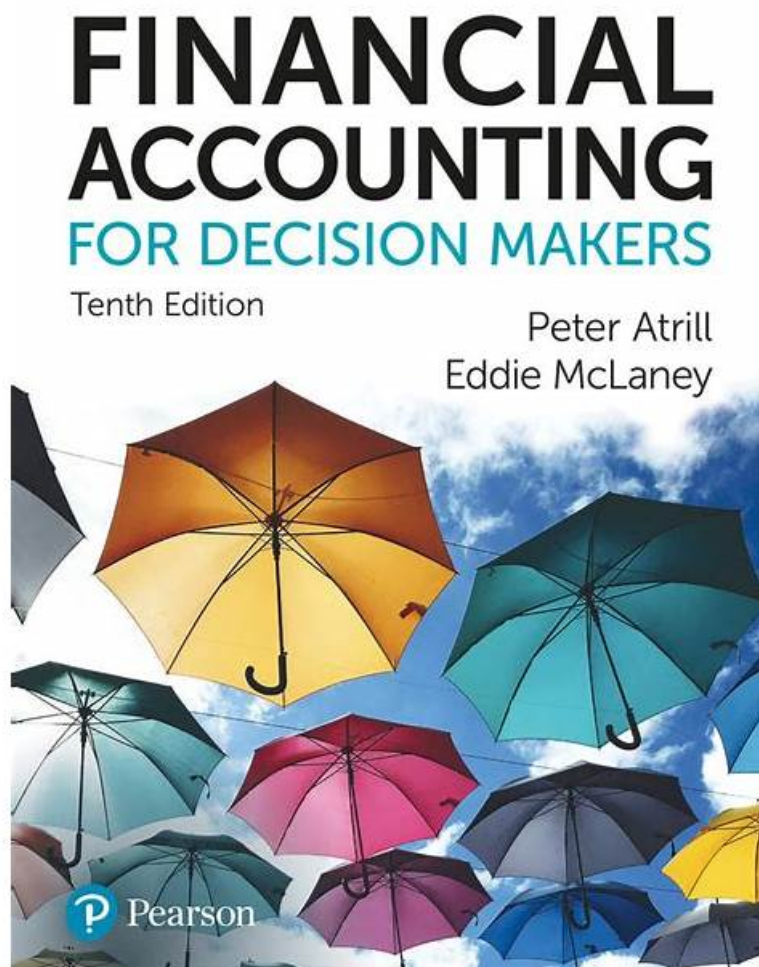


Accounting-for-Decision-Makers問題と解答、 Accounting-for-Decision-Makers試験解説問題



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>> Accounting-for-Decision-Makers問題と解答 <<

Accounting-for-Decision-Makers試験解説問題 & Accounting-for-Decision-Makers最速合格

学習ガイドが効率的であるほど、候補者はそれをより愛し、恩恵を受けます。Accounting-for-Decision-Makers学習トレントを使用してAccounting-for-Decision-Makers試験を正常に合格できるのは、最初の試行でも20~30時間であると言っても過言ではありません。また、お客様のさまざまな研究の興味や趣味に応えるため、PDF、ソフ

トウェア、APPオンラインなど、Accounting-for-Decision-Makers試験資料のバージョンで複数の選択肢を選択できます。

WGU Accounting for Decision Makers C213 VAC2 認定 Accounting-for-Decision-Makers 試験問題 (Q18-Q23):

質問 # 18

What does it mean if a company has a debt ratio of 101.5%?

- A. The company has 1.5% more total liabilities than total assets
- B. The company has 1.5% more total liabilities than net income
- C. The company has 1.5% more current liabilities than current assets
- D. The company has 1.5% more total liabilities than gross sales

正解: A

解説:

The correct answer is B. The company has 1.5% more total liabilities than total assets . The debt ratio is calculated as:

Debt ratio = Total liabilities / Total assets

If the debt ratio is 101.5% , or 1.015 , that means total liabilities are 101.5% of total assets . In other words, liabilities are slightly greater than assets. Specifically, the company has 1.5% more liabilities than assets .

This is an important financial warning sign because it suggests the company may have negative equity .

Since the accounting equation is:

Assets = Liabilities + Owners' equity

if liabilities exceed assets, then owners' equity must be negative. That can indicate financial distress, accumulated losses, or a highly leveraged position.

Option A is incorrect because the debt ratio does not compare liabilities to sales. Option C is incorrect because it does not compare liabilities to net income. Option D is incorrect because the debt ratio uses total liabilities and total assets , not current liabilities and current assets. Therefore, the only correct interpretation of a 101.5% debt ratio is that total liabilities exceed total assets by 1.5% , making Option B correct.

質問 # 19

The following list provides partial financial information for a company.

Beginning cash balance = \$1,200

Received cash from sales of goods = \$16,000

Paid wages and salaries = \$4,500

Received cash from non-trading securities = \$5,000

Paid cash for plant assets = \$6,000

Received cash from loans = \$8,000

Paid cash in repayment of loans = \$2,000

What is the ending cash balance for this company?

- A. \$18,700
- B. \$16,500
- C. \$20,000
- D. \$17,700

正解: D

解説:

The correct answer is D. \$17,700 . To find the ending cash balance, start with the beginning cash balance and then add all cash inflows and subtract all cash outflows.

Beginning cash = \$1,200

Inflows:

Cash from sales = \$16,000

Cash received from non-trading securities = \$5,000

Cash received from loans = \$8,000

Total inflows = \$29,000

Outflows:

Wages and salaries paid = \$4,500

Cash paid for plant assets = \$6,000
Cash paid in repayment of loans = \$2,000
Total outflows = \$12,500

Now calculate ending cash:

Ending cash = \$1,200 + \$29,000 - \$12,500 = \$17,700

This is the amount of cash remaining after considering all listed cash transactions. The classification of the cash flows is not necessary to solve the question, but they include operating, investing, and financing effects.

What matters mathematically is that every cash receipt increases total cash and every cash payment decreases it. Since the net increase in cash is \$16,500, adding that to the beginning cash of \$1,200 gives \$17,700.

Therefore, Option D is correct.

質問 # 20

What does management accounting present?

- A. Information regarding the qualifications of managers to help shareholders make decisions
- B. Information regarding a business's overall economic performance to help shareholders make decisions
- C. Data to predict inconsistencies in finances to help users within a company make decisions
- D. Detailed data regarding a business's overall economic performance to help outside stakeholders make decisions

正解: C

解説:

The correct answer is D. Management accounting is designed primarily for internal users such as managers, department heads, and executives. Its purpose is to provide timely, detailed, and decision-oriented information to support planning, control, evaluation, and operational decisions. Sources describing managerial accounting emphasize that it is customized to internal needs rather than focused on external financial statement users.

Option A is incorrect because management accounting does not mainly present information about managers' qualifications. Option B is more aligned with financial accounting, which summarizes overall economic performance for external users such as shareholders.

Option C is also incorrect because management accounting is not aimed primarily at outside stakeholders. Although the wording "predict inconsistencies in finances" is not textbook-perfect, Option D is the only answer that correctly identifies the internal decision-making role of management accounting. In practice, management accounting may include budgets, performance reports, cost analyses, forecasts, and variance reports used within the company. Therefore, the best answer is the one stating that it provides data to help users within a company make decisions.

質問 # 21

Which events represent financial information recorded in the accounting system of a business?

- A. Business events that are likely to occur in the future
- B. Personal events of each business owner that are likely to occur in the future
- C. Business events that have already occurred
- D. Personal events of each business owner during a year

正解: C

解説:

Accounting systems record business events that have already occurred, not events that may happen in the future and not the personal activities of owners. This is why Option B is correct. In financial accounting, recorded information must be based on identifiable, measurable, and supportable transactions or events, such as sales made, expenses incurred, assets purchased, liabilities created, or cash received and paid. Accounting information is primarily historical in nature, which improves reliability and allows users to evaluate what actually happened in the business.

Option A is incorrect because future business events are forecasts or estimates, not recorded transactions unless a present accounting event already exists, such as an accrued expense. Options C and D are also incorrect because personal events of the owners are not part of the business accounting records unless they directly affect the business entity, for example, owner investment or owner withdrawals. Under the business entity concept, the business is accounted for separately from its owners. Therefore, only completed business transactions and relevant economic events belonging to the business are recorded in the accounting system.

質問 # 22

Which costs are found in a manufacturing company rather than a service-oriented company?

- A. Indirect labor costs
- **B. Raw materials costs**
- C. Selling costs
- D. Direct labor costs

正解: B

解説:

The correct answer is C. Raw materials costs . Manufacturing companies produce physical goods, so they incur raw materials costs as part of converting materials into finished products. Raw materials are one of the classic components of manufacturing cost, along with direct labor and manufacturing overhead. Sources explaining manufacturing cost structures consistently identify direct materials or raw materials as a core element of product cost.

Option A, indirect labor costs , may also exist in manufacturing, but labor-related costs can exist in service organizations too. Option B, direct labor costs , are not unique to manufacturing because service companies often have labor that can be directly traced to providing services. Option D, selling costs , are common in both manufacturing and service businesses. What most clearly distinguishes manufacturing from service- oriented companies is the presence of inventory-based production inputs such as raw materials. These materials are physically incorporated into finished goods and become part of cost of goods sold when the goods are sold. Therefore, among the options listed, Raw materials costs are the best answer.

質問 # 23

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Accounting-for-Decision-Makers試験解説問題: <https://www.mogixam.com/Accounting-for-Decision-Makers-exam.html>

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