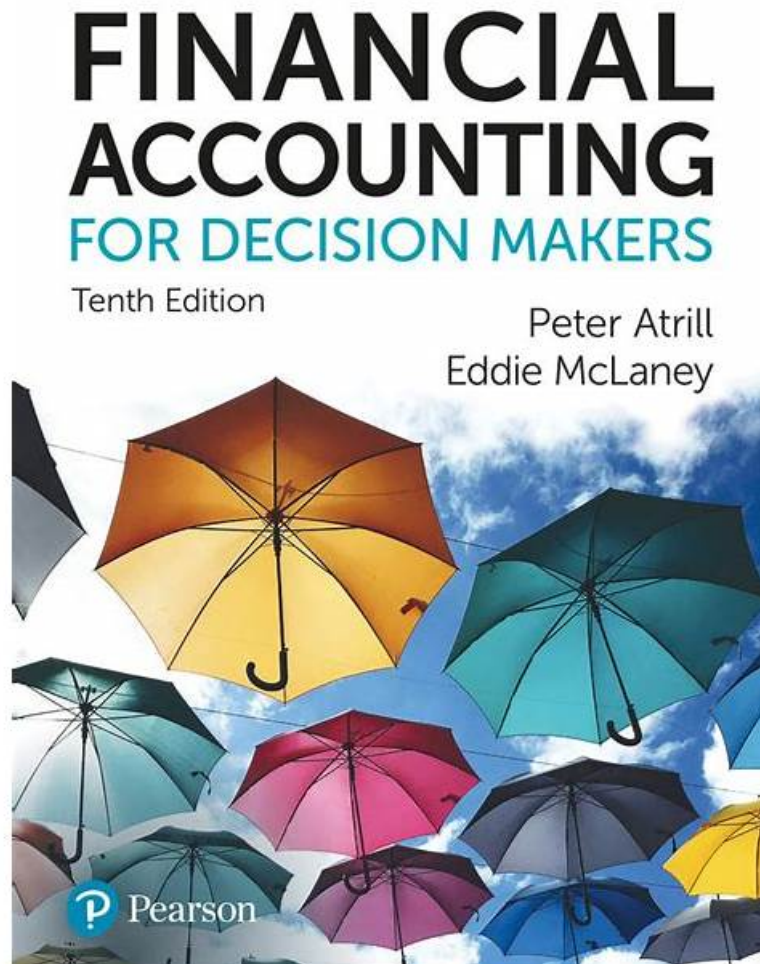


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## 最新的 Courses and Certificates Accounting-for-Decision-Makers 免費考試 真題 (Q50-Q55):

### 問題 #50

What purpose do the notes within financial statements serve to the Financial Accounting Standards Board?

- A. Providing a summary of accounting policies
- B. Disclosing financial statistics
- **C. Providing supplementary information as needed**
- D. Summarizing totals of financial statements

答案： C

#### 解題說明:

The correct answer is A. Providing supplementary information as needed . Notes to financial statements are designed to give users additional information that supports, explains, and expands on the amounts shown in the main financial statements. They may include descriptions of accounting policies, contingencies, commitments, segment information, assumptions, and other disclosures necessary for fair presentation. FASB- related disclosure materials and accounting references describe notes as providing supporting or supplementary information for items presented in the statements.

Option C is partly true in a narrower sense because the notes often include a summary of significant accounting policies , but that is only one component of their broader purpose. Option B is incorrect because totals are summarized in the statements themselves, not mainly in the notes. Option D is also incorrect because the notes are not limited to financial statistics; they provide qualitative and quantitative disclosures that help users interpret the statements properly. Therefore, the best overall answer is that notes serve the purpose of providing supplementary information as needed to make the financial statements more complete, understandable, and decision-useful.

### 問題 #51

Which user group of financial statements evaluates the ability to repay loans?

- A. Management
- B. Investors
- C. Suppliers
- **D. Lenders**

答案： D

#### 解題說明:

The correct answer is C. Lenders because lenders use financial statements primarily to assess whether a company can repay borrowed money and meet interest and principal obligations. They focus heavily on liquidity, solvency, debt levels, and cash-generating ability before deciding whether to extend credit or approve loans. Accounting learning materials note that lenders often study ratios and financial statement relationships to determine whether a company can cover short-term and long-term obligations. Management does use financial statements, but mainly for planning, controlling, and decision-making inside the business. Investors are more focused on profitability, growth, dividends, and return on investment.

Suppliers may review financial information when offering trade credit, but the group most directly concerned with the company's ability to repay loans is lenders. In practical terms, lenders analyze items such as current assets, current liabilities, total liabilities, operating cash flow, and interest coverage to judge repayment capacity. That makes them the user group most closely linked to evaluating loan repayment ability. Therefore, among the four options given, Lenders is the most accurate and best-supported answer from accounting theory and financial statement analysis.

### 問題 #52

Which body regulates a certified public accounting firm's audit practices when the firm is auditing a large, publicly traded company?

- A. The Internal Revenue Service (IRS)
- **B. The Public Company Accounting Oversight Board (PCAOB)**
- C. The Financial Accounting Standards Board (FASB)
- D. The Financial Accounting Standards Advisory Council (FASAC)

答案： B

**解題說明:**

The correct answer is D. The Public Company Accounting Oversight Board (PCAOB) . The PCAOB was created to oversee the audits of public companies and SEC-registered brokers and dealers in order to protect investors and support the public interest in accurate, independent audit reports. Its responsibilities include registration of audit firms, inspections, enforcement, and audit-related standard-setting. Because the question refers to a CPA firm auditing a large, publicly traded company , PCAOB oversight is the correct regulatory answer.

Option A is incorrect because FASB sets accounting standards, not audit practice regulation for public company auditors. Option B, FASAC , is an advisory council to FASB and does not regulate audit firms.

Option C, the IRS , administers tax laws and does not oversee external audit practices for public companies.

In accounting and auditing, it is essential to distinguish between those who set accounting rules and those who supervise auditors. For publicly traded companies, that audit oversight role belongs to the PCAOB , making Option D the only accurate choice.

**問題 #53**

What can be determined when a firm performs an external audit of a company's financial statements?

- A. Whether a company's financial statements were prepared by a trained bookkeeper
- B. Whether a company's financial statements indicate it made a profit
- **C. Whether a company's financial statements fairly reflect its financial position**
- D. Whether a company's financial statements indicate that the company has to pay income taxes

**答案: C**

**解題說明:**

The correct answer is B. Whether a company's financial statements fairly reflect its financial position .

The purpose of an external audit is for the independent auditor to express an opinion on whether the financial statements present fairly, in all material respects , the company's financial position, results of operations, and cash flows in conformity with the applicable financial reporting framework. PCAOB auditing standards state this explicitly in the required auditor's report language.

Option A is incorrect because anyone reading the income statement can see whether the company reported a profit or loss; that alone is not the purpose of the audit. Option C is incorrect because tax liability is not what the audit opinion is primarily determining.

Option D is also incorrect because an audit does not certify that the statements were prepared by a particular kind of employee such as a trained bookkeeper. Instead, the audit evaluates whether the statements are fairly presented and free of material misstatement. Therefore, the best answer is that an external audit helps determine whether the company's financial statements fairly reflect its financial position .

**問題 #54**

What is the impact on costs as sales volume decreases?

- A. Total fixed costs will decrease in direct proportion
- **B. Total variable costs will decrease in direct proportion**
- C. Total fixed costs will increase in direct proportion
- D. Total variable costs will increase in direct proportion

**答案: B**

**解題說明:**

The correct answer is C. Total variable costs will decrease in direct proportion . Variable costs change in total as activity or sales volume changes. When sales volume decreases, total variable costs also decrease proportionally because fewer units are produced or sold. Multiple accounting references explain that total variable cost rises and falls with the level of activity, while the variable cost per unit remains constant within the relevant range.

Option A is the opposite of what happens when volume falls. Options B and D are incorrect because total fixed costs generally remain unchanged within the relevant range regardless of short-term changes in sales volume. OpenStax notes that fixed costs are present regardless of production or sales levels, while variable costs occur only as items or services are produced and sold.

This distinction is central to cost behavior analysis and profit planning. As volume declines, total variable costs go down in direct proportion, but total fixed costs do not normally move with sales in the short run.

Therefore, the correct answer is Option C .

**問題 #55**

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**Accounting-for-Decision-Makers題庫最新資訊:** <https://www.vcesoft.com/Accounting-for-Decision-Makers-pdf.html>

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