

# Accounting-for-Decision-Makers Valid Exam Tutorial & Accounting-for-Decision-Makers Dumps Vce

## Accounting for Decision Makers - C213 Exam Study Guide Review with Correct Answers

Bookkeeping - **Exact Answer** is the preservation of a systematic, quantitative record of an activity

Accounting - **Exact Answer** A system of providing "quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions."

The key features of this definition are the following:

**Numbers:** Accounting is quantitative. This is a strength because numbers can be easily tabulated and summarized. It is a weakness because some important business events, such as a toxic waste spill and the associated lawsuits and countersuits, cannot be easily described by one or two numbers.

**A financial dimension:** The status and performance of a business is affected by and reflected in many dimensions—financial, personal relationships, community and environmental impact, and public image. Accounting focuses on just the financial dimension.

**Usefulness:** The practice of accounting is supported by a long tradition of theory; U.S. accounting rules in fact have a theoretical conceptual framework, and some people actually make a living as accounting

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## WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q39-Q44):

### NEW QUESTION # 39

A company manufactures leather products and has recently switched to the activity-based costing (ABC) method. It needs to determine the cost of its leather wallets. The company is already aware of its DM and DL costs.

What is the first step to calculating the cost of the product?

- A. Calculate G & A
- **B. Identify overhead cost activities**
- C. Assign overhead costs
- D. Double check the DM & DL calculations

**Answer: B**

Explanation:

The correct answer is D. Identify overhead cost activities . In activity-based costing (ABC) , once direct materials and direct labor are known, the process begins by identifying the activities that cause overhead costs . Those activities become the basis for forming cost pools and selecting cost drivers. ACCA's ABC overview explains the sequence as splitting overheads into activities or cost pools, then identifying what causes those costs, and finally allocating costs based on cost-driver usage.

Option B is incorrect because assigning overhead occurs after the relevant activities and drivers have been identified. Option A is incorrect because general and administrative costs are not the first ABC step for costing a specific manufactured product. Option C may be a sensible housekeeping action, but it is not the formal first step in the ABC method. Other ABC explanations also begin with identifying activities and cost pools before calculating rates and assigning overhead to products.

Therefore, when using ABC to calculate the cost of leather wallets after DM and DL are known, the first formal step is to identify overhead cost activities , making Option D the correct answer.

### NEW QUESTION # 40

What is the impact on costs as sales volume decreases?

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

**Answer: B**

Explanation:

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 .

### NEW QUESTION # 41

Which item is an operating activity under a U.S. generally accepted accounting principles (GAAP) statement of cash flows?

- A. Cash payments for purchase of plant assets
- **B. Cash payments for administration expenses**
- C. Cash receipts for the sale of plant assets
- D. Cash receipts from the sale of a business segment

**Answer: B**

Explanation:

The correct answer is B. Cash payments for administration expenses . Under U.S. GAAP, operating activities include cash effects of transactions that enter into the determination of net income, such as cash paid to employees, suppliers, and for other routine operating expenses. FASB's statement on cash flows requires cash receipts and payments to be classified as operating, investing, or financing and defines operating activities as the residual category for the entity's normal revenue-producing activities. OpenStax also describes operating activities as the day-to-day cash flows of the business.

Option A is incorrect because selling a business segment is generally an investing activity , not an operating one. Option C is incorrect because purchasing plant assets is also an investing cash outflow . Option D is incorrect because cash received from selling plant assets is an investing cash inflow . Administrative expenses are part of normal operations, so cash paid for them belongs in operating activities. Therefore, among the options provided, Cash payments for administration expenses is the only item properly classified as an operating activity under U.S. GAAP.

#### NEW QUESTION # 42

Match each accounting term with its definition.

Answer options may be used more than once or not at all.

Select your answer from the pull-down list.

**Answer:**

Explanation:

Explanation:

Conservatism - Information related to recognizing losses as they occur

Reliable - Information that can be verified

Material - Information that is important enough to make a difference

Relevant - Information having to do with the matter at hand

These accounting terms describe important qualitative ideas used in financial reporting. Conservatism means accountants should use caution when uncertainty exists, especially by recognizing potential losses sooner rather than delaying them. Reliable information is information that can be supported, confirmed, or verified, which makes it trustworthy for users of financial statements. Material information is significant enough to affect the decisions of investors, creditors, or other users. If leaving it out or misstating it could influence a decision, it is material. Relevant information is information that relates directly to the issue being considered and is useful for decision-making.

These concepts help ensure that accounting information is useful, dependable, and meaningful. Relevance focuses on usefulness, reliability focuses on trustworthiness, materiality focuses on significance, and conservatism focuses on caution under uncertainty.

Together, they support better financial statement preparation and interpretation. In this matching question, each term lines up with its most standard accounting definition, so the correct matches are exactly as shown above.

#### NEW QUESTION # 43

What is an advantage of the indirect method of the cash flow statement?

- A. Easy for a novice to decipher operating cash flow information
- **B. Easy to reconcile between net income and cash flows**
- C. Easy to highlight the difference between direct and indirect costs
- D. Easy to avoid making mistakes because the method reveals indirect costs

**Answer: B**

Explanation:

The correct answer is B. Easy to reconcile between net income and cash flows . Under the indirect method

, the operating section of the statement of cash flows begins with net income and then adjusts for noncash items, gains and losses, and changes in working capital to arrive at net cash provided by operating activities

. This makes it especially useful for showing the relationship between accrual-based profit and actual operating cash flow. FASB guidance explains that the indirect method presents this reconciliation within the cash flow reporting process, and OpenStax likewise describes the indirect method as beginning with net income and reconciling it to cash flows.

Option A is incorrect because the direct method is often easier for beginners to read since it lists cash receipts and cash payments more directly. Option C is incorrect because the indirect method does not specifically prevent errors or reveal "indirect costs."

Option D is incorrect because the purpose of the method is not to compare direct and indirect costs. Its main practical advantage is the clear reconciliation from net income to operating cash flow , so Option B is correct.

## NEW QUESTION # 44

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