

# Accounting-for-Decision-Makers Schulungsangebot - Accounting-for-Decision-Makers Fragen Beantworten

**Accounting for Decision Makers - C213**  
**Pre Assessment Questions and**  
**Answers 100% Pass**

Which of the following is the most correct definition of accounting? - Correct Answer ✓✓-A system for providing quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions

What is NOT typically true of accounting information? - Correct Answer ✓✓-The information relates to future time periods.

Which is NOT a key component of the definition of accounting? - Correct Answer ✓✓- Qualitative

What is true about the double-entry system of bookkeeping? - Correct Answer ✓✓-It was developed in the 1300s-1400s in Italy.

Businesses use accounting systems to - Correct Answer ✓✓-Analyze transactions; Handle routine bookkeeping tasks; Evaluate performance and health of the business.

What is not a function of accounting? - Correct Answer ✓✓-Executing sales transactions for organizations

What is NOT one of the three primary financial statements? - Correct Answer ✓✓- Statement of retained earnings

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>> Accounting-for-Decision-Makers Schulungsangebot <<

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## WGU Accounting for Decision Makers C213 VAC2 Accounting-for-Decision-Makers Prüfungsfragen mit Lösungen (Q65-Q70):

### 65. Frage

Which ratio provides a measure of how well a company turns sales into profits?

- A. Return on profit
- B. Return on expenses
- C. Return on costs
- **D. Return on sales**

**Antwort: D**

Begründung:

The correct answer is A. Return on sales . Return on sales, also called profit margin or net profit margin , measures how effectively a company converts sales revenue into net income. It is commonly calculated as  $\text{Net income} \div \text{Sales}$  . OpenStax explains that this ratio shows how much of each sales dollar remains as profit after all expenses, including taxes, have been deducted. A higher ratio generally indicates stronger profitability and better cost control relative to revenue.

Option B, return on costs , is not the standard ratio named in basic financial analysis for this purpose. Option C, return on expenses , is also not the conventional measure used in the ratio formulas you listed. Option D, return on profit , is not a recognized standard profitability ratio in introductory accounting frameworks.

Since the question asks specifically about how well a company turns sales into profits , the ratio that directly measures that relationship is return on sales . This ratio is widely used in financial statement analysis to compare operating performance across periods and across firms, especially within the same industry.

### 66. Frage

Which source of cash is the best indicator of a firm's viability as an ongoing concern?

- A. Cash from investing activities
- **B. Cash from operating activities**
- C. Cash from financing activities
- D. Cash from production activities

**Antwort: B**

Begründung:

The correct answer is A. Cash from operating activities . Cash generated from operating activities is the best indicator of whether a company can continue as a going concern because it reflects cash produced by the firm' s core day-to-day business operations . OpenStax explains that the operating section shows cash flows generated and used by normal business activities, while investing and financing sections relate to asset purchases/sales and raising or repaying capital. OpenStax also notes that operating cash flow helps indicate the feasibility of continuing and advancing company plans.

Option B is incorrect because financing cash flows can come from borrowing or issuing stock, which may temporarily provide cash without proving the business itself is healthy. Option C is incorrect because investing cash flows often relate to buying or selling long-term assets and do not directly show sustainable operating strength. Option D is not one of the formal statement of cash flows categories under U.S. GAAP.

For evaluating long-term viability, analysts and auditors place the greatest weight on the firm's ability to generate cash internally from operations. Therefore, Cash from operating activities is the best answer.

### 67. Frage

A company's statement of cash flows includes the following cash transactions.

Sales = \$1,250,000

Inventory purchase = -\$750,000

Property and equipment purchase = -\$280,000

Interest payment on long-term debt = -\$25,000

Payment of wages = -\$315,000

Payment of rent = -\$40,000  
Borrowing long-term debt = \$200,000  
Payment of cash dividends = -\$15,000  
Repurchase of treasury stock = -\$40,000  
Total cash flows = -\$5,000  
What is the total cash flow from investing activities?

- A. -\$310,000
- B. -\$325,000
- C. -\$55,000
- **D. -\$280,000**

**Antwort: D**

Begründung:

The correct answer is B. -\$280,000 . To determine cash flow from investing activities , include only cash flows related to the acquisition and disposal of long-term assets and investments. In the transactions listed, the only investing activity is:

Property and equipment purchase = -\$280,000

That makes total cash flow from investing activities -\$280,000 . OpenStax states that the investing section of the statement of cash flows relates to changes in long-term assets, and FASB's cash flow guidance classifies acquisitions of productive assets as investing cash outflows.

The other listed items belong to different sections. Sales, inventory purchases, wages, rent, and interest payments are generally operating activities under U.S. GAAP. Borrowing long-term debt, paying dividends, and repurchasing treasury stock are financing activities . Since none of those belong in investing activities, they should not be included in the investing subtotal. Therefore, the total cash flow from investing activities is simply the cash paid for property and equipment, which is -\$280,000 , making Option B the correct answer.

### 68. Frage

Which current asset on a balance sheet appears first in the traditional category order for U.S.-based companies?

- A. Accounts receivable
- B. Prepaid expenses
- **C. Cash**
- D. Inventory

**Antwort: C**

Begründung:

The correct answer is A. Cash . In the traditional ordering of current assets on a U.S. balance sheet, accounts are typically listed in order of liquidity , meaning how quickly they can be converted into cash or used. Cash is already the most liquid asset, so it normally appears first. After cash, companies usually list items such as marketable securities, accounts receivable, inventory, and prepaid expenses. OpenStax identifies cash among the standard examples of assets and discusses current assets such as accounts receivable, inventory, and prepaid items.

Option B, inventory , is incorrect because inventory is less liquid than cash and receivables. Option C, accounts receivable , is also incorrect because receivables are expected to become cash, but they are not cash itself. Option D, prepaid expenses , typically appear later because they do not convert into cash; instead, they provide future benefits through services or coverage already paid for. In U.S. practice, the standard presentation begins with the most liquid current asset, which is cash. Therefore, among the choices provided, Cash is the correct answer.

### 69. Frage

A manufacturer produces three products A, B, and C.

The company uses the following information to determine activity rates for each pool.

Cost Pool

Costs

Total Activity

Pool 1

\$300,000

20,000 hours

Pool 2

\$20,000

500 pounds

Pool 3

\$10,000

100 moves

Data concerning the three products appear in the following table.

Cost Driver

Product A

Product B

Product C

Number of hours

10,000

7,500

2,500

Number of pounds

150

250

100

Number of moves

20

40

50

What is the total amount of overhead applied to Product B?

- A. \$126,500
- B. \$112,500
- C. \$265,000
- D. \$158,000

**Antwort: A**

Begründung:

The correct answer is B. \$126,500 . Under activity-based costing (ABC) , each cost pool gets its own activity rate, and then overhead is applied to the product based on that product's actual use of each activity. OpenStax and ACCA both describe ABC as assigning overhead through multiple activity pools and cost drivers rather than one broad rate.

First compute the rate for each pool:

Pool 1 rate =  $\$300,000 / 20,000 \text{ hours} = \$15 \text{ per hour}$

Pool 2 rate =  $\$20,000 / 500 \text{ pounds} = \$40 \text{ per pound}$

Pool 3 rate =  $\$10,000 / 100 \text{ moves} = \$100 \text{ per move}$

Now apply those rates to Product B :

Hours:  $7,500 \times \$15 = \$112,500$

Pounds:  $250 \times \$40 = \$10,000$

Moves:  $40 \times \$100 = \$4,000$

Total overhead for Product B =  $\$112,500 + \$10,000 + \$4,000 = \$126,500$

Option C, \$158,000 , is actually the overhead for Product A, which is a classic trap in this question. Because ABC assigns overhead based on each product's own activity consumption, Product B's correct total overhead is \$126,500 .

## 70. Frage

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