

Accounting-for-Decision-Makers Deutsche Prüfungsfragen - Accounting-for-Decision-Makers Zertifizierung

	during a period	
Net income	the excess of a company's revenues over its expenses	
statement of cash flows	reports the amount of cash collected and paid out by a company in the following three types of activities: operating, investing, and financing	
FASB	Which private body establishes accounting rules in the U.S.?	
Financial Accounting Standards Board (FASB)	a private body established and supported by the joint efforts of the U.S. business community, financial analysts, and practicing accountants	
The Securities and Exchange Commission (SEC)	the organization that regulates U.S. stock exchanges and seeks to create a fair information environment in which investors can buy and sell stocks without fear that companies are hiding or manipulating financial data	
American Institute of Certified Public Accountants (AICPA)	the professional organization of certified public accountants (CPAs) in the United States	
Public Company Accounting Oversight Board (PCAOB)	the organization that inspects the audit practices of registered audit firms and has statutory authority to investigate questionable audit practices and to impose sanctions such as barring an audit firm from auditing SEC-registered companies	
Internal Revenue Service (IRS)	Gov't agency that establishes rules to define exactly when income should be taxed. It has no role in setting financial accounting rules; and a company's financial statements are not used in determining how much tax the company must pay	
The International Accounting Standards Board (IASB)	Organization that was formed to develop a common set of worldwide accounting standards. Its standards are increasingly accepted worldwide, but FASB rules are still the standard in the United States.	
1. Rapid Advancements in the IT field	Which 3 factors have combined to make right now a time of significant change in accounting?	

2/10

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>> Accounting-for-Decision-Makers Deutsche Prüfungsfragen <<

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WGU Accounting for Decision Makers C213 VAC2 Accounting-for-Decision-Makers Prüfungsfragen mit Lösungen (Q67-Q72):

67. Frage

A company plans to purchase inventory for the second half of a year as follows:

July = \$100,000

August = \$75,000

September = \$225,000

October = \$125,000

November = \$250,000

December = \$30,000

The company usually pays 50% of inventory purchases in the month of purchase, 35% in the following month, and 15% in the second month.

What are the forecasted October cash payments based on this information?

- **A. \$152,500**
- B. \$18,750
- C. \$62,500
- D. \$78,750

Antwort: A

Begründung:

The correct answer is D. \$152,500 . To find October cash payments , include the portions of purchases paid in October from three different months:

* 15% of August purchases

* 35% of September purchases

* 50% of October purchases

Now calculate each amount:

15% of August (\$75,000) = \$11,250

35% of September (\$225,000) = \$78,750

50% of October (\$125,000) = \$62,500

Now add them:

$\$11,250 + \$78,750 + \$62,500 = \$152,500$

This is the total forecasted cash payment for October under the company's payment pattern. Budgeted cash disbursement questions often require tracking the timing of payments across multiple months, not just the current month's purchases.

Option B includes only 50% of October purchases. Option C includes only 35% of September purchases.

Option A includes only part of the earlier-month carryover. Since October cash payments must include all three applicable portions, the correct total is \$152,500 , making Option D the right answer.

68. Frage

What is a cost incurred as part of the production process?

- **A. Raw materials cost**
- B. Period cost
- C. Sunk cost
- D. Opportunity cost

Antwort: A

Begründung:

The correct answer is C. Raw materials cost . A cost incurred as part of the production process is a product cost , and raw materials are one of the most direct examples. In manufacturing, raw materials are inputs physically used to create finished goods, so they are clearly part of production. Manufacturing cost guidance consistently identifies direct materials, direct labor, and manufacturing overhead as production-related costs.

Option A, sunk cost , refers to a past cost that has already been incurred and cannot be changed, so it is a decision-making concept

rather than a specific production input. Option B, opportunity cost, represents the benefit forgone by choosing one alternative over another, not an actual recorded production cost. Option D, period cost, refers to costs such as selling and administrative expenses that are expensed in the period incurred and are not part of the manufacturing process. Because raw materials are directly consumed in producing goods, they are the clearest example of a cost incurred as part of production. Therefore, the correct answer is Raw materials cost, making Option C correct.

69. Frage

A company prepared the following contribution margin income statement for the actual sale of 10,000 shoes:

Sales revenue = \$600,000

Variable costs = \$400,000

Contribution margin = \$200,000

Less fixed costs = \$150,000

Net income = \$50,000

What would be the forecasted net income for the sale of 14,000 shoes based on the actual results above?

- A. \$130,000
- B. \$230,000
- C. \$40,000
- D. \$70,000

Antwort: A

Begründung:

The correct answer is C. \$130,000. A contribution margin income statement separates variable costs from fixed costs, which makes it useful for forecasting profit at different sales levels. OpenStax explains that contribution margin analysis shows how much sales revenue remains after variable costs to cover fixed costs and profit.

First calculate the per-unit amounts based on 10,000 shoes:

Sales per unit = $\$600,000 / 10,000 = \60

Variable cost per unit = $\$400,000 / 10,000 = \40

Contribution margin per unit = \$20

For 14,000 shoes, total contribution margin would be:

$14,000 \times \$20 = \$280,000$

Now subtract fixed costs, which stay the same at \$150,000:

Forecasted net income = $\$280,000 - \$150,000 = \$130,000$

So the company would expect to earn \$130,000 if it sells 14,000 shoes. This is exactly why CVP and contribution margin statements are useful for planning: they allow managers to estimate the profit impact of volume changes quickly, as long as selling price, variable cost per unit, and fixed costs remain stable.

Therefore, Option C is correct.

70. Frage

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

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

Antwort: A

Begründung:

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.

71. Frage

Under the Sarbanes-Oxley Act, which requirement must an accounting firm that audits public companies meet?

- A. The firm cannot use any forms of advertising to obtain new audit clients
- B. The firm cannot be retained only by the CFO
- **C. The firm cannot provide several nonaudit services such as internal audit outsourcing to its audit clients**
- D. The firm cannot audit a company for more than five years

Antwort: C

Begründung:

The correct answer is B . Section 201 of the Sarbanes-Oxley Act and related SEC rules prohibit registered public accounting firms from providing certain nonaudit services to their audit clients because those services could impair auditor independence. The SEC's rulemaking specifically identifies prohibited services, including internal audit outsourcing , among other restricted nonaudit services. Option A is incorrect because SOX requires lead audit partner rotation , not mandatory rotation of the entire audit firm after five years. Option C is incorrect because SOX does not impose a blanket ban on advertising by audit firms. Option D is also incorrect because while the audit committee, not management alone, plays a central role in hiring and overseeing the external auditor, the statement as written is not the key audit-firm requirement highlighted by SOX in this context. The most specific and widely tested SOX requirement here is the prohibition on certain nonaudit services to audit clients. This rule protects objectivity by preventing the auditor from effectively reviewing its own consulting or internal audit work. Therefore, Option B is correct.

72. Frage

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