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WGU C213 PRE-ASSESSMENT: ACCOUNTING FOR DECISION MAKERS PVAC

2022/2023

1. What does accounting focus on? **(answer)** The impact a business's activities have on its overall financial performance
2. Which report summarizes cash collections and cash expenditures from operating, investing, and financing activities over a period of time? **(answer)** State- ment of cash flows
3. Which users would have a primary concern with an organization's ability to provide healthcare benefits? **(answer)** Employees
4. Which body regulates a certified public accounting firm's audit practices when the firm is auditing a large publicly traded company? **(answer)** The Public Com- pany Accounting Oversight Board (PCAOB)
5. What has had the most significant impact on accounting practices? **(answer)** Infor- mation technology
6. What two items of information are revealed on the balance sheet?
Choose 2 answers: Ownership.
Debt
7. Which term is defined as the residual interest in the net assets of a company? **(answer)** Owners' equity
8. A corporation has total liabilities of \$300 million, total owners' equity of \$100 million, and current assets of \$50 million.

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WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q35-Q40):

NEW QUESTION # 35

What is the impact on costs as sales volume decreases?

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

Answer: A

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 # 36

A company has projected the following sales for the spring quarter of a year:

April = \$300,000

May = \$325,000

June = \$375,000

Cash is used to pay for 65% of all sales. The remainder is on credit.

The pattern for credit receivables collections is as follows:

* Month of sale = 60%

* Month after sale = 30%

* Second month after sale = 10%

What are the projected cash sales for all three months of the spring quarter?

- A. \$350,000
- B. \$105,000
- C. \$195,000
- D. \$650,000

Answer: D

Explanation:

The correct answer is D. \$650,000. The question asks for projected cash sales for all three months of the spring quarter, not total cash collections including receivables from credit sales. Since 65% of all sales are cash sales, simply multiply total spring-quarter sales by 65%.

First, calculate total sales for April through June:

$$\$300,000 + \$325,000 + \$375,000 = \$1,000,000$$

Now calculate the cash-sales portion:

$$65\% \times \$1,000,000 = \$650,000$$

Therefore, the projected cash sales for the quarter are \$650,000.

The credit collection percentages are not needed for this specific question because it asks only about cash sales, not total cash receipts. Those credit collection percentages would matter if the question asked for cash collections by month or by quarter from

both current and prior credit sales.

Because 65% of the quarter's \$1,000,000 total sales are made in cash, the projected cash sales amount is \$650,000 , which makes Option D correct.

NEW QUESTION # 37

The following list provides partial financial information for a company.

Current assets = \$36,543

Total assets = \$58,719

Current liabilities = \$24,824

Total liabilities = \$48,561

Stockholders' equity = \$10,158

Sales = \$46,997

Net income = \$3,761

Market value of equity = \$41,316

What is the current ratio for this company?

- A. 1.47
- B. 1.38
- C. 4.78
- D. 0.83

Answer: A

Explanation:

The correct answer is C. 1.47 . The current ratio measures a company's ability to pay its short-term obligations using its short-term assets. The formula is:

Current ratio = Current assets / Current liabilities

Using the given figures:

Current ratio = $36,543 / 24,824 = 1.4721$, which rounds to 1.47

This means the company has \$1.47 of current assets for every \$1.00 of current liabilities . In financial analysis, this is generally viewed as a sign that the company has a reasonable short-term liquidity position, although the ideal ratio depends on the industry and the quality of the current assets. For example, cash and receivables are usually more liquid than inventory.

Option A is close, but it is not the correct rounded result. Option B is incorrect because it would indicate current liabilities exceed current assets. Option D is far too high based on the numbers given. Since the question asks specifically for the current ratio , the correct calculation and answer are clearly 1.47 , making Option C the right choice.

NEW QUESTION # 38

Which two items on an income statement result in decreased net income if they are increased?

Choose 2 answers.

- A. Gains
- B. Interest expense
- C. Cost of goods sold
- D. Revenues

Answer: B,C

Explanation:

The correct answers are C. Interest expense and D. Cost of goods sold . Net income is determined by starting with revenues and then subtracting expenses and other costs. Because interest expense is an expense, increasing it reduces earnings before tax and therefore lowers net income. Likewise, cost of goods sold (COGS) is a major expense directly tied to the goods sold by the business. When COGS increases, gross profit falls, which then reduces net income. OpenStax summarizes the income statement as including revenues, expenses, gains, and losses in arriving at net income or net loss.

Options A. Gains and B. Revenues are incorrect because increases in either of those items generally increase net income rather than decrease it. Gains arise from peripheral transactions and still improve profitability, while revenues represent inflows from the company's main operations. In contrast, both interest expense and cost of goods sold are deductions in the income statement. Therefore, the two items that decrease net income when increased are Interest expense and Cost of goods sold .

NEW QUESTION # 39

Which act was implemented as a result of the corporate scandals at companies such as Enron and WorldCom?

- A. Corporate Accountability Act
- B. Auditing Accountability Act
- C. Securities Exchange Act
- **D. Sarbanes-Oxley Act**

Answer: D

Explanation:

The correct answer is D. Sarbanes-Oxley Act . The Sarbanes-Oxley Act of 2002 (SOX) was enacted in response to major corporate frauds, including those involving Enron and WorldCom . The U.S. Securities and Exchange Commission has described the law as a response to these financial frauds and the failures of corporate gatekeepers, with the goal of restoring investor confidence and strengthening accountability in financial reporting and auditing.

Option A is incorrect because "Corporate Accountability Act" is not the recognized statute that addressed those scandals. Option B is incorrect because the Securities Exchange Act of 1934 is an earlier law governing securities markets, not the specific reform enacted after Enron and WorldCom. Option C is also incorrect because "Auditing Accountability Act" is not the proper title of the law passed for this purpose.

SOX introduced important reforms such as stronger internal control requirements, auditor independence rules, executive certification of financial reports, and the creation of the PCAOB. These changes were designed to improve the reliability of financial statements and protect investors. Therefore, the only accurate answer is Sarbanes-Oxley Act .

NEW QUESTION # 40

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