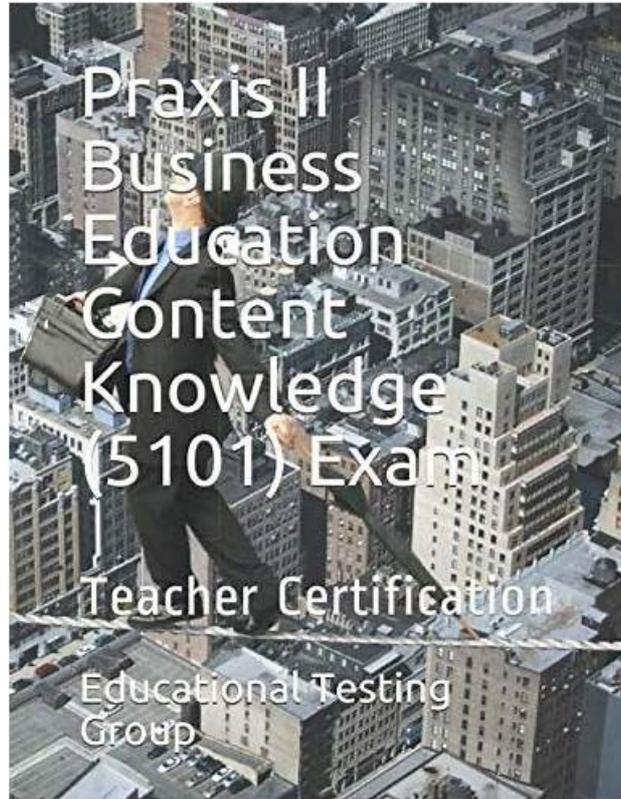


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### PRAXIS Praxis Business Education: Content Knowledge (5101) Exam Sample Questions (Q34-Q39):

#### NEW QUESTION # 34

Which of the following laws establishes the right to form unions?

- A. National Labor Relations Act
- B. Taft-Hartley Act
- C. Fair Labor Standards Act
- D. Norris-LaGuardia Act

**Answer: A**

Explanation:

The National Labor Relations Act (NLRA) of 1935, also known as the Wagner Act, establishes workers' rights to form unions, engage in collective bargaining, and participate in strikes. Option B (Norris-LaGuardia Act) limits injunctions against unions but does not establish the right to form them. Option C (Taft-Hartley Act) regulates union activities but does not grant formation rights. Option D (Fair Labor Standards Act) addresses wages and hours, not unions. This question falls under the Business Law category, focusing on labor law.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Business Law; Business Law: Text and Cases, Chapter 34.

#### NEW QUESTION # 35

Which of the following best describes the relationship between a firm's assets, liabilities, and owners' equity?

- A. Net worth
- B. The statement of cash flows
- C. An annual report
- D. The accounting equation

**Answer: D**

Explanation:

The accounting equation,  $\text{Assets} = \text{Liabilities} + \text{Owners' Equity}$ , defines the relationship between a firm's resources (assets), obligations (liabilities), and owners' residual claims (equity). Option A (net worth) is a derived value, not the equation itself. Option B (statement of cash flows) tracks cash movements, not this relationship. Option C (annual report) is a comprehensive document, not a specific equation. This is a core concept in the Accounting and Finance category.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Accounting and Finance; Accounting Principles, Chapter 1.

#### NEW QUESTION # 36

Which of the following best describes a balance sheet?

- A. A record of a company's profits and expenses that shows whether the company made or lost money
- B. A record of a company's financial activities for parties including investors, management, and tax officials
- C. A record of the cash flow in and out of a company that divides cash into operating, investing, and financing activities
- D. A record of a point-in-time snapshot of the assets, liabilities, and equity of a company

**Answer: D**

Explanation:

A balance sheet provides a snapshot of a company's financial position at a specific point in time, detailing its assets, liabilities, and equity. Option A describes financial reporting broadly, not specifically the balance sheet. Option B describes the income statement. Option C refers to the statement of cash flows. This question aligns with the Accounting and Finance category, emphasizing financial statements.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Accounting and Finance; Financial Accounting, Chapter 2.

### NEW QUESTION # 37

Which of the following best describes the market structure of the soft drink industry?

- A. A monopoly that suffers from excessive competition
- B. A monopoly that restricts further competition
- C. An oligopoly that requires a huge upfront investment
- D. An oligopoly that carries tight government restrictions

**Answer: C**

Explanation:

The soft drink industry is an oligopoly, dominated by a few major firms (e.g., Coca-Cola, PepsiCo), requiring significant upfront investment for production, branding, and distribution. Option A is incorrect, as government restrictions are not uniquely tight. Option B (monopoly) is incorrect, as multiple firms compete.

Option D (monopoly with excessive competition) is contradictory and incorrect. This question falls under the Economics category, focusing on market structures.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Economics; Industrial Organization, Chapter 7.

### NEW QUESTION # 38

A small hardware store purchases 5 hammers for \$5 each and sells the hammers for \$9 each. Which of the following amounts represents the total gross profit?

- A. \$4
- B. \$25
- C. \$20
- D. \$45

**Answer: C**

Explanation:

Gross profit is calculated as total revenue minus the cost of goods sold (COGS). The store purchases 5 hammers at \$5 each, so  $COGS = 5 \times \$5 = \$25$ . The hammers are sold at \$9 each, so total revenue =  $5 \times \$9 =$

\$45. Gross profit =  $\$45 - \$25 = \$20$ . Option A (\$4) represents the profit per hammer, not the total. Option C (\$25) is the COGS, and Option D (\$45) is the total revenue. This question tests basic accounting principles under the Accounting and Finance category.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Accounting and Finance; Accounting Principles, Chapter 5.

### NEW QUESTION # 39

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