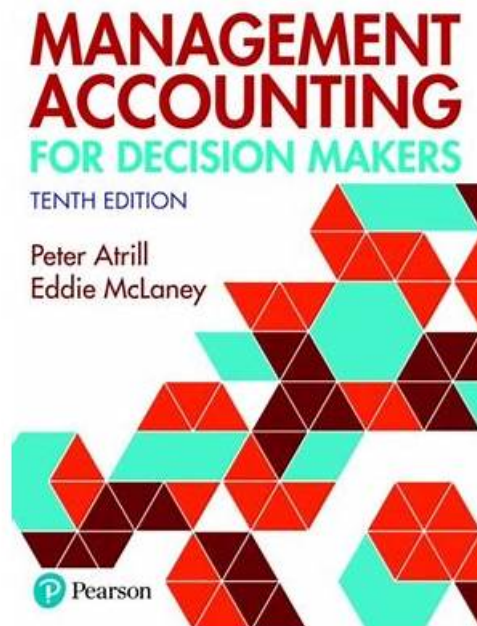


Accounting-for-Decision-Makers Echte Fragen & Accounting-for-Decision-Makers Online Test



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>> Accounting-for-Decision-Makers Echte Fragen <<

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WGU Accounting for Decision Makers C213 VAC2 Accounting-for-Decision-Makers Prüfungsfragen mit Lösungen (Q18-Q23):

18. Frage

Which two costs would be used to calculate inventory overhead?
Choose 2 answers.

- A. Production employee benefits
- B. Administrative employee benefits
- C. Administrative office electricity costs
- D. Factory electricity costs

Antwort: A,D

Begründung:

The correct answers are A. Factory electricity costs and C. Production employee benefits . Inventory overhead, more commonly called manufacturing overhead , includes indirect production costs incurred in the factory that cannot be traced directly to a specific unit of output. Factory utilities such as electricity used to run production equipment are standard manufacturing overhead items, and production-related employee benefits are also part of factory overhead when they relate to manufacturing personnel rather than direct administrative staff. AccountingCoach lists factory electricity and factory personnel costs other than direct labor as examples of manufacturing overhead.

Option B. Administrative office electricity costs and D. Administrative employee benefits are not inventory overhead. They are period costs or administrative expenses because they relate to general office operations rather than production. Inventory costs include those necessary to bring goods to a saleable condition, while administrative costs are expensed in the period incurred. Therefore, the two costs that belong in inventory overhead are the factory-related utility cost and the production-related employee benefit cost.

That makes A and C the correct answers.

19. Frage

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

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

Antwort: B

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.

20. Frage

Which events represent financial information recorded in the accounting system of a business?

- A. Personal events of each business owner that are likely to occur in the future
- B. Personal events of each business owner during a year
- C. Business events that are likely to occur in the future

- **D. Business events that have already occurred**

Antwort: D

Begründung:

Accounting systems record business events that have already occurred, not events that may happen in the future and not the personal activities of owners. This is why Option B is correct. In financial accounting, recorded information must be based on identifiable, measurable, and supportable transactions or events, such as sales made, expenses incurred, assets purchased, liabilities created, or cash received and paid. Accounting information is primarily historical in nature, which improves reliability and allows users to evaluate what actually happened in the business.

Option A is incorrect because future business events are forecasts or estimates, not recorded transactions unless a present accounting event already exists, such as an accrued expense. Options C and D are also incorrect because personal events of the owners are not part of the business accounting records unless they directly affect the business entity, for example, owner investment or owner withdrawals. Under the business entity concept, the business is accounted for separately from its owners. Therefore, only completed business transactions and relevant economic events belonging to the business are recorded in the accounting system.

21. Frage

What does it mean if a company has a debt ratio of 101.5%?

- A. The company has 1.5% more total liabilities than net income
- B. The company has 1.5% more current liabilities than current assets
- **C. The company has 1.5% more total liabilities than total assets**
- D. The company has 1.5% more total liabilities than gross sales

Antwort: C

Begründung:

The correct answer is B. The company has 1.5% more total liabilities than total assets. The debt ratio is calculated as:

Debt ratio = Total liabilities / Total assets

If the debt ratio is 101.5%, or 1.015, that means total liabilities are 101.5% of total assets. In other words, liabilities are slightly greater than assets. Specifically, the company has 1.5% more liabilities than assets.

This is an important financial warning sign because it suggests the company may have negative equity.

Since the accounting equation is:

Assets = Liabilities + Owners' equity

if liabilities exceed assets, then owners' equity must be negative. That can indicate financial distress, accumulated losses, or a highly leveraged position.

Option A is incorrect because the debt ratio does not compare liabilities to sales. Option C is incorrect because it does not compare liabilities to net income. Option D is incorrect because the debt ratio uses total liabilities and total assets, not current liabilities and current assets. Therefore, the only correct interpretation of a 101.5% debt ratio is that total liabilities exceed total assets by 1.5%, making Option B correct.

22. Frage

Which two procedures do external auditors use to gain confidence in the quality of a company's financial reporting processes?

Choose 2 answers.

- **A. They obtain confirmations from third parties the company does business with**
- B. They conduct a customer satisfaction survey
- **C. They examine records to support balances and transactions**
- D. They perform a marketing analysis to determine demand for the company's products or services
- E. They poll the public regarding the company's external image

Antwort: A,C

Begründung:

The correct answers are A and C. External auditors gather audit evidence by examining accounting records and supporting documents and by obtaining evidence directly from third parties. PCAOB standards describe confirmation as a procedure for obtaining audit evidence from a knowledgeable external source, and this is commonly used for items such as cash, receivables, and certain terms of transactions.

Examining records to support balances and transactions is another core audit procedure. Auditors inspect invoices, contracts, bank

statements, reconciliations, journals, and other documentation to determine whether reported balances are supported and fairly stated. These procedures directly relate to the reliability of financial reporting. In contrast, customer satisfaction surveys, marketing analysis, and public-image polling may be useful for business strategy or branding, but they are not standard external audit procedures used to support financial statement assertions. Audit work focuses on relevant, reliable evidence tied to existence, completeness, valuation, rights and obligations, and presentation. Therefore, the two valid procedures are examining records and obtaining third-party confirmations, making A and C the correct answers.

23. Frage

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