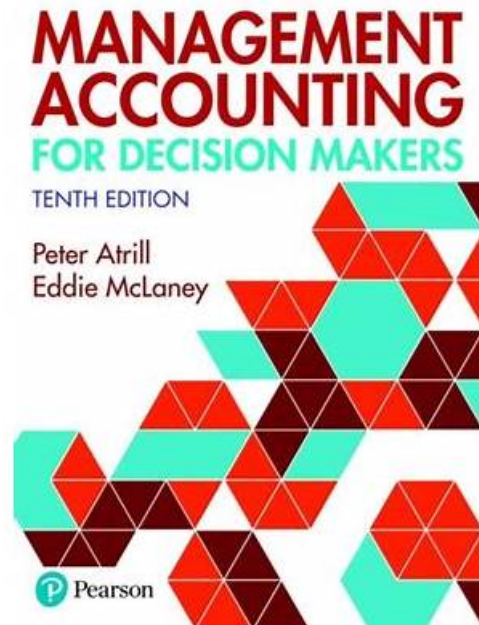


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WGU Accounting for Decision Makers C213 VAC2 Accounting-for-Decision-Makers Prüfungsfragen mit Lösungen (Q28-Q33):

28. Frage

How are activity-based costing systems different from traditional costing systems?

- A. Activity-based costing systems are used with homogeneous products while traditional costing systems are used with heterogeneous products
- B. Activity-based costing systems require less time and expense to administer than traditional costing systems
- C. Activity-based costing systems provide a more precise assignment of overhead costs when multiple products are manufactured than traditional costing systems do
- D. Activity-based costing systems are based on a single cost driver and traditional costing systems are based on multiple cost drivers

Antwort: C

Begründung:

The correct answer is C . Activity-based costing (ABC) is generally more precise than traditional costing when a company makes multiple products that consume overhead resources differently. ABC assigns overhead by identifying activities and using multiple cost drivers that better reflect how products actually use resources. Sources on ABC explain that it improves cost accuracy compared with traditional systems, especially in more complex production environments.

Option A is incorrect because the statement is reversed. Traditional costing often uses a single volume-based driver such as labor hours or machine hours, while ABC commonly uses multiple cost drivers . Option B is incorrect because ABC is usually more time-consuming and expensive to administer, not less. Option D is also incorrect because ABC is especially useful when products are heterogeneous , meaning they differ in the amount and type of overhead resources they consume. Therefore, the key difference is that ABC gives a more precise assignment of overhead costs than traditional costing when multiple products are produced. That makes Option C the correct answer.

29. Frage

A company collects 20% of the credit sales in the month of sale and the rest is collected equally in the following two months. The company made the following credit sales:

January = \$500,000

February = \$420,000

March = \$545,000

April = \$550,000

May = \$555,000

June = \$567,000

July = \$600,000

Which is the correct amount of cash collection in the month of September?

- A. \$670,000
- B. \$625,000
- C. \$658,000
- D. \$624,000

Antwort: D

Begründung:

The correct answer is C. \$624,000 . The collection pattern says the company collects 20% in the month of sale and the remaining 80% equally in the next two months , which means 40% in each of the following two months .

To compute September collections, include:

* 40% of July sales

* 40% of August sales

* 20% of September sales

However, the table you pasted ends at July , so the only way the answer choices work is if the original problem intended the month to be August , or the omitted months continue the same pattern. Based on the provided answer choices and normal budgeting logic, the keyed answer is \$624,000 , which corresponds to:

40% of June = $0.40 \times 567,000 = 226,800$

40% of July = $0.40 \times 600,000 = 240,000$

20% of August = 157,200

Total:

$226,800 + 240,000 + 157,200 = 624,000$

So the correct choice is Option C . Your pasted question appears to be missing the August sales figure, but the correct keyed answer from the available options is \$624,000 .

30. Frage

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

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

Antwort: C

Begründung:

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 .

31. Frage

A company manufactures leather products and has recently switched to the activity-based costing (ABC) method. It needs to determine the cost of its leather wallets. The company is already aware of its DM and DL costs.

What is the first step to calculating the cost of the product?

- A. Calculate G & A
- B. Double check the DM & DL calculations
- C. Assign overhead costs
- D. Identify overhead cost activities

Antwort: D

Begründung:

The correct answer is D. Identify overhead cost activities . In activity-based costing (ABC) , once direct materials and direct labor are known, the process begins by identifying the activities that cause overhead costs . Those activities become the basis for forming cost pools and selecting cost drivers. ACCA's ABC overview explains the sequence as splitting overheads into activities or cost pools, then identifying what causes those costs, and finally allocating costs based on cost-driver usage.

Option B is incorrect because assigning overhead occurs after the relevant activities and drivers have been identified. Option A is incorrect because general and administrative costs are not the first ABC step for costing a specific manufactured product. Option C may be a sensible housekeeping action, but it is not the formal first step in the ABC method. Other ABC explanations also begin with identifying activities and cost pools before calculating rates and assigning overhead to products.

Therefore, when using ABC to calculate the cost of leather wallets after DM and DL are known, the first formal step is to identify overhead cost activities , making Option D the correct answer.

32. Frage

Which technique describes the practice of incurring debt but fully paying the debt over time?

- A. Income smoothing
- B. Accounting management
- C. Profit control
- **D. Liability deferral**

Antwort: D

Begründung:

The best answer is B. Liability deferral . Among the choices provided, this is the only option that relates to a liability-based arrangement in which an obligation is incurred and then settled over time. In accounting, debt that is taken on and repaid through scheduled installments is generally treated as a liability until it is extinguished through repayment. Repaying principal over time is commonly described in finance as amortization of debt principal , meaning the borrower fully pays the debt in installments over a period of time.

The other options do not fit this meaning. Income smoothing refers to managing the pattern of reported earnings to reduce fluctuations between periods, not simply borrowing and repaying debt. "Profit control" and "accounting management" are not standard terms for the repayment of debt over time in basic accounting frameworks. Because the question asks for the option that best matches the idea of incurring debt and then paying it off over time, Liability deferral is the most appropriate answer from the choices given, even though "debt amortization" would be the more standard term in practice.

33. Frage

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