

# Pass Guaranteed Quiz 2026 Accounting-for-Decision-Makers: Updated WGU Accounting for Decision Makers C213 VAC2 Exam Actual Questions

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## WGU C213 Object Assessment Accounting for Decision Makers 2023/ 2024 Exam |Actual Questions and Verified Answers with rationales guaranteed a+

### 1. Which of the following is the primary objective of financial accounting?

- A) To provide information for internal decision-making
- B) To report the financial performance and position of the company to external stakeholders
- C) To allocate costs to products
- D) To determine the tax obligations of the company

**Answer: B) To report the financial performance and position of the company to external stakeholders**

#### Rationale:

Financial accounting focuses on preparing financial statements (income statement, balance sheet, cash flow statement) for external users such as investors, creditors, and regulators, to assess the company's financial health.

### 2. A company uses absorption costing. Which of the following is included in the cost of goods manufactured?

- A) Direct materials used in production
- B) Advertising expenses
- C) Administrative salaries
- D) Depreciation on office equipment

**Answer: A) Direct materials used in production**

#### Rationale:

Absorption costing includes all manufacturing costs (direct materials, direct labor, and both variable and fixed manufacturing overhead) in the cost of goods manufactured. Advertising expenses and administrative salaries are period costs and are not included in the manufacturing costs.

### 3. Which of the following is considered a variable cost?

- A) Rent on a factory building
- B) Depreciation on machinery

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## WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q69-Q74):

### NEW QUESTION # 69

Which item is an operating activity under a U.S. generally accepted accounting principles (GAAP) statement of cash flows?

- A. Cash receipts from the sale of a business segment
- **B. Cash payments for administration expenses**
- C. Cash payments for purchase of plant assets
- D. Cash receipts for the sale of plant assets

**Answer: B**

Explanation:

The correct answer is B. Cash payments for administration expenses . Under U.S. GAAP, operating activities include cash effects of transactions that enter into the determination of net income, such as cash paid to employees, suppliers, and for other routine operating expenses. FASB's statement on cash flows requires cash receipts and payments to be classified as operating, investing, or financing and defines operating activities as the residual category for the entity's normal revenue-producing activities. OpenStax also describes operating activities as the day-to-day cash flows of the business.

Option A is incorrect because selling a business segment is generally an investing activity , not an operating one. Option C is incorrect because purchasing plant assets is also an investing cash outflow . Option D is incorrect because cash received from selling plant assets is an investing cash inflow . Administrative expenses are part of normal operations, so cash paid for them belongs in operating activities. Therefore, among the options provided, Cash payments for administration expenses is the only item properly classified as an operating activity under U.S. GAAP.

### NEW QUESTION # 70

Which two examples represent financial statement errors?

Choose 2 answers.

- A. An accounting employee overpays a supplier and receives a portion of the excess as a kickback
- B. An outside auditor disagrees with the amount reported as an allowance for uncollectible accounts receivable
- **C. An accountant unintentionally records amounts as revenue that were prepaid by customers but not yet earned**
- **D. An accounting department miscalculates the payroll tax due at year-end, resulting in an inaccurate liability**

**Answer: C,D**

Explanation:

The correct answers are A and C . A financial statement error is an unintentional misstatement in the amount, classification, presentation, or disclosure of financial statement information. PCAOB standards explain that misstatements can arise from either error or fraud , and errors are unintentional. A miscalculated payroll tax liability is a classic accounting error because it produces an incorrect liability amount without intent to deceive. Likewise, unintentionally recording unearned customer prepayments as revenue is an error in revenue recognition and financial statement classification.

Option B is not an error; it is fraud or misappropriation of assets because it involves deliberate overpayment and a kickback. PCAOB fraud guidance distinguishes intentional misconduct from accidental mistakes.

Option D is not necessarily an error merely because an auditor disagrees with management's estimate.

Allowance for uncollectible accounts is an area of judgment, and disagreement alone does not prove a financial statement error exists. Therefore, the two choices that best represent unintentional financial statement errors are A and C .

### NEW QUESTION # 71

Which organization establishes rules U.S. companies use to record and report accounting transactions?

- **A. Financial Accounting Standards Board**
- B. Internal Revenue Service
- C. Securities and Exchange Commission
- D. Accounting Principles Board

**Answer: A**

Explanation:

The correct answer is C. Financial Accounting Standards Board (FASB) . The FASB is the private-sector standard-setting body whose accounting and financial reporting standards are recognized as authoritative U.S. generally accepted accounting principles (GAAP) for purposes of the federal securities laws. The SEC has explicitly recognized FASB standards as "generally accepted," which is why U.S. companies rely on FASB guidance when recording and reporting accounting transactions.

Option A is incorrect because the Accounting Principles Board (APB) was a former standard-setting body that was replaced by the FASB. Option B, the SEC , does have legal authority over public company reporting, but it does not serve as the primary day-to-day accounting standard setter in the same way FASB does. Option D, the IRS , is responsible for tax administration, not financial accounting standards for general-purpose financial statements. For exam purposes, when the question asks which organization establishes the accounting rules U.S. companies use to record and report transactions, the best and most accurate answer is FASB .

### NEW QUESTION # 72

Which action should a managerial accountant consider taking if confronted by an ethical conflict?

- A. Consult with a coworker
- **B. Use an objective advisor confidentially**
- C. Report directly to the chief executive officer
- D. Confer with any stakeholder in the organization

**Answer: B**

Explanation:

The correct answer is A. Use an objective advisor confidentially . The IMA Statement of Ethical Professional Practice includes guidance for resolving ethical conflict and notes that management accountants may wish to discuss the matter with an objective advisor to obtain a better understanding of possible courses of action. This step is intended to help the accountant evaluate the issue carefully while preserving confidentiality and professionalism.

Option B is not the best answer because going directly to the chief executive officer is not always the first or most appropriate step. Ethical conflict guidance usually recommends following the organization's established chain of command unless the issue involves that level of management. Option C is incorrect because discussing the issue with "any stakeholder" could violate confidentiality. Option D is also weaker because consulting a coworker is not the same as seeking advice from an objective and appropriate advisor. The emphasis in professional ethics guidance is on confidentiality, sound judgment, and proper escalation.

Therefore, the most suitable action among the options given is to use an objective advisor confidentially , making Option A correct.

### NEW QUESTION # 73

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

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

**Answer: D**

Explanation:

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.

### NEW QUESTION # 74

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