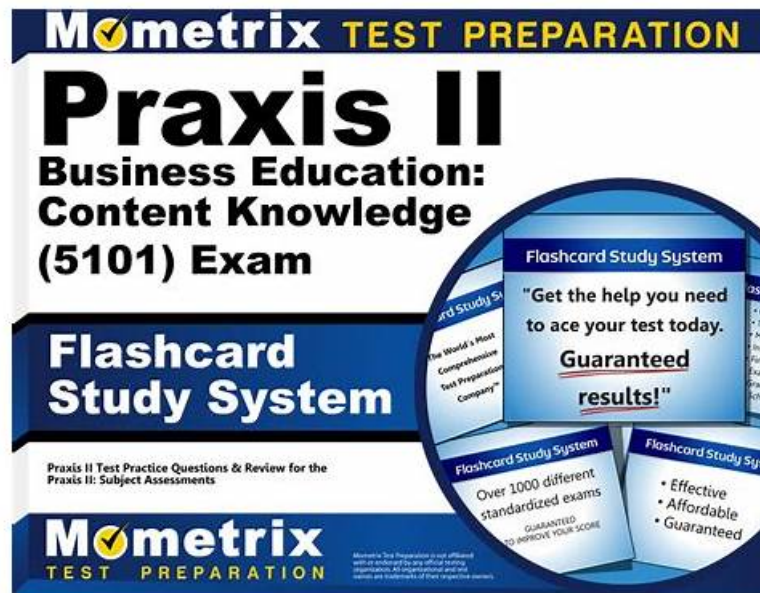


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PRAXIS Praxis Business Education: Content Knowledge (5101)Exam Sample Questions (Q119-Q124):

NEW QUESTION # 119

The primary purpose of the income statement of a business is to provide

- **A. the financial progress of the business for a specific period of time**
- B. the financial projections for the business for a specific period of time
- C. a listing of accounts receivable and accounts payable on a specific date
- D. the debt-to-equity ratio of the business on a specific date

Answer: A

Explanation:

The income statement, also known as the profit and loss statement, summarizes a company's revenues, expenses, and profits or losses over a specific period of time. Its primary purpose is to show the financial progress of the business, indicating whether it has made a profit or incurred a loss during that period. Option A (debt-to-equity ratio) is incorrect because this ratio is derived from the balance sheet, not the income statement. Option B (financial projections) refers to forecasts or budgets, not historical performance, which is the focus of the income statement. Option D (accounts receivable and payable) is also related to the balance sheet, not the income statement. The correct answer, C, aligns with the Praxis 5101 content category of Accounting and Finance, which includes understanding financial statements.

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

NEW QUESTION # 120

A business education teacher is designing a lesson on effective workplace communication and wants to emphasize the importance of adapting communication styles to diverse audiences. Which of the following scenarios best illustrates the need for adapting communication style to ensure effective message delivery in a professional setting?

- A. An employee sends a detailed email to a colleague who prefers brief, in-person updates, leading to delayed response.
- **B. A manager uses technical jargon during a presentation to a group of new interns, causing confusion among the audience.**
- C. A supervisor posts a general announcement on a bulletin board, expecting all staff to read and act on it promptly.
- D. A team leader conducts a performance review using a standardized form, ignoring the employee's unique contributions.

Answer: B

Explanation:

Adapting communication style to the audience is critical for effective message delivery in professional settings. In Option A, the manager's use of technical jargon fails to account for the new interns' lack of familiarity with the terminology, causing confusion and illustrating the need to tailor language to the audience's knowledge level. Option B involves a preference for communication medium (email vs. in-person), not style adaptation. Option C pertains to performance evaluation, not communication style. Option D addresses communication channel choice, not style. This question tests the ability to recognize the importance of audience analysis in workplace communication, a key concept in the Communication and Career Development category. It challenges candidates to apply nuanced communication principles, reflecting the depth and complexity of the Praxis 5101 exam.

Reference: ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Communication and Career Development; Business Communication, Chapter 3.

NEW QUESTION # 121

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

Answer: A

Explanation:

Gross profit is calculated as total revenue minus the cost of goods sold (COGS). The store purchases 5 hammers at \$5 each, so $\text{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 # 122

What do parentheses around a numeric entry on a spreadsheet, such as (5543.32), indicate?

- A. A conditional statement in the spreadsheet
- B. A calculation of net profit
- C. A negative number
- D. A numeric value intended to be treated as an alphabetic entry

Answer: C

Explanation:

In spreadsheets like Microsoft Excel, parentheses around a numeric entry, such as (5543.32), indicate a negative number, a standard accounting convention for displaying losses or debits. Option A (net profit) is unrelated to formatting. Option C (conditional statement) pertains to formulas, not display. Option D (alphabetic entry) is incorrect, as the value remains numeric. This question aligns with the Information Technology category, emphasizing spreadsheet conventions.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Information Technology; Microsoft Excel Documentation, Number Formatting.

NEW QUESTION # 123

Membership in which of the following Career and Technical Student Organizations is best for a student interested in an accounting career?

- A. Family, Career and Community Leaders of America
- B. Technology Student Association
- C. Business Professionals of America
- D. SkillsUSA

Answer: C

Explanation:

Business Professionals of America (BPA) focuses on business-related fields, including accounting, offering competitions and activities tailored to finance and accounting careers. Option A (Technology Student Association) emphasizes STEM. Option B (SkillsUSA) focuses on trade and technical skills. Option D (FCCLA) targets family and consumer sciences. This question aligns with the Professional Business Education category, emphasizing student organizations.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Professional Business Education; BPA National Guidelines.

NEW QUESTION # 124

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