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## **PRAXIS Praxis Business Education: Content Knowledge (5101) Exam Sample Questions (Q29-Q34):**

### NEW QUESTION # 29

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

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

**Answer: B**

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 # 30

Which of the following statements is true about all issued common stocks?

- **A. Ownership is transferred on organized stock exchanges.**
- B. They pay periodic dividends that are fixed in nominal terms.
- C. They are secured by the tangible assets of a corporation.
- D. They are a form of direct financing.

**Answer: A**

Explanation:

Common stocks represent ownership in a corporation, and their ownership is typically transferred through organized stock exchanges, such as the NYSE or NASDAQ. Option A is incorrect because common stocks are equity financing, not direct financing (which involves loans or bonds). Option B is incorrect because dividends on common stocks are not fixed; they vary based on company performance and board decisions.

Option D is incorrect because common stocks are not secured by tangible assets; they are unsecured equity instruments. This question falls under the Accounting and Finance category, focusing on equity markets.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Accounting and Finance; Fundamentals of Financial Management, Chapter 9.

### NEW QUESTION # 31

Which of the following government practices is most likely to result in a budget surplus?

- **A. Revenue exceeds spending.**
- B. Spending exceeds revenue.
- C. Revenue and spending are equal.
- D. Social welfare programs are expanding.

**Answer: A**

Explanation:

A budget surplus occurs when government revenue (e.g., taxes) exceeds spending. Option A (spending exceeds revenue) results in a deficit. Option C (equal revenue and spending) creates a balanced budget, not a surplus. Option D (expanding welfare programs) likely increases spending, not guaranteeing a surplus. This question aligns with the Economics category, emphasizing fiscal policy.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Economics; Public Finance, Chapter 12.

### NEW QUESTION # 32

The Federal Reserve Bank can increase the rate of growth of the money supply primarily by

- A. buying government securities on the open market
- B. selling government securities in the open market
- C. raising the discount rate
- D. raising the reserve requirement

**Answer: A**

Explanation:

The Federal Reserve increases the money supply by buying government securities in open market operations, injecting cash into the banking system, which banks can then lend. Option A (raising reserve requirements) reduces the money supply by limiting lending. Option B (selling securities) withdraws cash, decreasing the money supply. Option C (raising the discount rate) discourages borrowing, also reducing the money supply.

This question aligns with the Economics category, emphasizing monetary policy.

Reference:ETS Praxis Business Education: Content Knowledge (5101) Study Companion, Section on Economics; Money, Banking, and Financial Markets, Chapter 15.

### NEW QUESTION # 33

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

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

**Answer: C**

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 # 34

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