

試験の準備方法-実用的な Accounting-for-Decision-Makers試験情報試験-権威のある Accounting-for-Decision-Makers試験復習赤本



私たちの会社は、コンテンツだけでなくディスプレイ上でも、Accounting-for-Decision-Makers試験材料の設計に最新の技術を採用しています。激しく変化する世界に対応し、私たちのAccounting-for-Decision-Makers試験資料のガイドで、あなたの長所を発揮することができます。また、あなたも私たちのAccounting-for-Decision-Makers試験資料を使って、個人的に重要な知識を集約し、自分の需要によって、Accounting-for-Decision-Makers試験のために様々な勉強方法を選ぶことができます。

Accounting-for-Decision-Makersの実際の試験の権威あるプロバイダーとして、Topexam私たちは常に、WGU同業者と比較して高い合格率を追求し、潜在的な顧客からより多くの注目を集めています。Accounting-for-Decision-Makers学習教材のガイダンスに従えば、間違いなく試験に合格し、証明書を取得することが保証されます。Accounting-for-Decision-Makers試験の実践は、長年の実践的な努力の結果WGU Accounting for Decision Makers C213 VAC2、慎重に編集され、Accounting-for-Decision-Makers試験のニーズに適応します。98%を超える高い合格率で、Accounting-for-Decision-Makers試験に合格することになります。

>> Accounting-for-Decision-Makers試験情報 <<

Accounting-for-Decision-Makers試験復習赤本 & Accounting-for-Decision-Makers資格勉強

現在IT技術会社に通勤しているあなたは、WGUのAccounting-for-Decision-Makers試験認定を取得しましたか？ Accounting-for-Decision-Makers試験認定は給料の増加とジョブのプロモーションに役立ちます。短時間でAccounting-for-Decision-Makers試験に一発合格したいなら、我々社のWGUのAccounting-for-Decision-Makers資料を参考しましょう。また、Accounting-for-Decision-Makers問題集に疑問があると、メールで問い合わせてください。

WGU Accounting for Decision Makers C213 VAC2 認定 Accounting-for-Decision-Makers 試験問題 (Q41-Q46):

質問 # 41

Under the Sarbanes-Oxley Act, which requirement must an accounting firm that audits public companies meet?

- A. The firm cannot use any forms of advertising to obtain new audit clients
- B. The firm cannot audit a company for more than five years
- **C. The firm cannot provide several nonaudit services such as internal audit outsourcing to its audit clients**
- D. The firm cannot be retained only by the CFO

正解: C

解説:

The correct answer is B. Section 201 of the Sarbanes-Oxley Act and related SEC rules prohibit registered public accounting firms from providing certain nonaudit services to their audit clients because those services could impair auditor independence. The SEC's rulemaking specifically identifies prohibited services, including internal audit outsourcing, among other restricted nonaudit services.

Option A is incorrect because SOX requires lead audit partner rotation, not mandatory rotation of the entire audit firm after five years. Option C is incorrect because SOX does not impose a blanket ban on advertising by audit firms. Option D is also incorrect because while the audit committee, not management alone, plays a central role in hiring and overseeing the external auditor, the statement as written is not the key audit-firm requirement highlighted by SOX in this context. The most specific and widely tested SOX requirement here is the prohibition on certain nonaudit services to audit clients. This rule protects objectivity by preventing the auditor from effectively reviewing its own consulting or internal audit work. Therefore, Option B is correct.

質問 # 42

Which formula yields a cash times interest earned ratio of 11?

- A. Cash before interest and taxes of \$11,000 / cash paid for interest of \$1,000
- B. Cash before interest and taxes of \$11,000 / cash from operations of \$1,000
- C. Cash before interest and taxes of \$11,000 / cash paid for income taxes of \$1,000
- D. Cash before interest and taxes of \$11,000 / cash paid for acquisitions of \$1,000

正解: A

解説:

The correct answer is B. The cash times interest earned ratio measures a company's ability to cover its cash interest payments from cash generated before interest and taxes. The formula is:

$$\text{Cash times interest earned} = \frac{\text{Cash from operations before interest and taxes}}{\text{Cash paid for interest}}$$
 If the ratio is 11, then the numerator must be 11 times the denominator. Using the amounts in the answer choices, \$11,000 divided by \$1,000 = 11, which matches the required result exactly. The Journal of Accountancy describes cash interest coverage using cash flow from operations adjusted for interest and taxes in the numerator and interest paid in the denominator.

Option A is incorrect because acquisitions relate to investing activities, not interest coverage. Option C is incorrect because dividing by cash from operations does not produce the interest coverage ratio. Option D is incorrect because income taxes are not the denominator in this ratio. This ratio is useful in solvency analysis because it shows how many times a firm can pay its interest obligations using cash-based operating performance. Therefore, Option B is the correct formula.

質問 # 43

Which costs are found in a manufacturing company rather than a service-oriented company?

- A. Selling costs
- B. Raw materials costs
- C. Indirect labor costs
- D. Direct labor costs

正解: B

解説:

The correct answer is C. Raw materials costs. Manufacturing companies produce physical goods, so they incur raw materials costs as part of converting materials into finished products. Raw materials are one of the classic components of manufacturing cost, along with direct labor and manufacturing overhead. Sources explaining manufacturing cost structures consistently identify direct materials or raw materials as a core element of product cost.

Option A, indirect labor costs, may also exist in manufacturing, but labor-related costs can exist in service organizations too. Option B, direct labor costs, are not unique to manufacturing because service companies often have labor that can be directly traced to providing services. Option D, selling costs, are common in both manufacturing and service businesses. What most clearly distinguishes manufacturing from service-oriented companies is the presence of inventory-based production inputs such as raw materials. These materials are physically incorporated into finished goods and become part of cost of goods sold when the goods are sold. Therefore, among the options listed, Raw materials costs are the best answer.

質問 # 44

A company plans to purchase inventory for the second half of a year as follows:

July = \$100,000

August = \$75,000

September = \$225,000

October = \$125,000

November = \$250,000

December = \$30,000

The company usually pays 50% of inventory purchases in the month of purchase, 35% in the following month, and 15% in the second month.

What are the forecasted October cash payments based on this information?

- A. \$62,500
- **B. \$152,500**
- C. \$18,750
- D. \$78,750

正解： B

解説：

The correct answer is D. \$152,500 . To find October cash payments , include the portions of purchases paid in October from three different months:

* 15% of August purchases

* 35% of September purchases

* 50% of October purchases

Now calculate each amount:

15% of August (\$75,000) = \$11,250

35% of September (\$225,000) = \$78,750

50% of October (\$125,000) = \$62,500

Now add them:

$\$11,250 + \$78,750 + \$62,500 = \$152,500$

This is the total forecasted cash payment for October under the company's payment pattern. Budgeted cash disbursement questions often require tracking the timing of payments across multiple months, not just the current month's purchases.

Option B includes only 50% of October purchases. Option C includes only 35% of September purchases.

Option A includes only part of the earlier-month carryover. Since October cash payments must include all three applicable portions, the correct total is \$152,500 , making Option D the right answer.

質問 # 45

A company manufactures and sells widgets. The following information is available:

* Total fixed costs per month are \$300,000

* The variable cost per widget is \$50

* Each widget sells for \$100

How many widgets does the company need to sell each month to break even?

- A. 2,000
- B. 4,500
- **C. 6,000**
- D. 3,000

正解： C

解説：

The correct answer is D. 6,000 . This is a standard cost-volume-profit (CVP) and break-even question. The break-even point in units is calculated by dividing total fixed costs by the contribution margin per unit .

First, compute contribution margin per widget:

Contribution margin per unit = Selling price - Variable cost

$= \$100 - \$50 = \$50$

Now apply the break-even formula:

Break-even units = Fixed costs / Contribution margin per unit

$= \$300,000 / \$50 = 6,000$ widgets

This means the company must sell 6,000 widgets each month to generate enough contribution margin to cover all fixed costs. At that point, profit is zero, which is exactly what break-even means. If it sells more than 6,000 units, it earns a profit. If it sells fewer than 6,000, it incurs a loss.

The other choices are incorrect because they do not fully cover the fixed-cost amount using the \$50 contribution margin per unit.

Therefore, the correct break-even sales volume is 6,000 widgets , which makes Option D correct.

質問 # 46

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Accounting-for-Decision-Makers試験復習赤本: https://www.topexam.jp/Accounting-for-Decision-Makers_shiken.html

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