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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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and prepare yourself as per the recommended Accounting-for-Decision-Makers Exam study material.

## WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q46-Q51):

### NEW QUESTION # 46

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

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

**Answer: A**

Explanation:

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.

### NEW QUESTION # 47

Which body regulates a certified public accounting firm's audit practices when the firm is auditing a large, publicly traded company?

- A. The Financial Accounting Standards Board (FASB)
- B. The Financial Accounting Standards Advisory Council (FASAC)
- C. The Internal Revenue Service (IRS)
- D. The Public Company Accounting Oversight Board (PCAOB)

**Answer: D**

Explanation:

The correct answer is D. The Public Company Accounting Oversight Board (PCAOB). The PCAOB was created to oversee the audits of public companies and SEC-registered brokers and dealers in order to protect investors and support the public interest in accurate, independent audit reports. Its responsibilities include registration of audit firms, inspections, enforcement, and audit-related standard-setting. Because the question refers to a CPA firm auditing a large, publicly traded company, PCAOB oversight is the correct regulatory answer.

Option A is incorrect because FASB sets accounting standards, not audit practice regulation for public company auditors. Option B, FASAC, is an advisory council to FASB and does not regulate audit firms.

Option C, the IRS, administers tax laws and does not oversee external audit practices for public companies.

In accounting and auditing, it is essential to distinguish between those who set accounting rules and those who supervise auditors. For publicly traded companies, that audit oversight role belongs to the PCAOB, making Option D the only accurate choice.

### NEW QUESTION # 48

Which two items on an income statement result in decreased net income if they are increased?

Choose 2 answers.

- A. Interest expense
- B. Gains
- C. Cost of goods sold
- D. Revenues

**Answer: A,C**

Explanation:

The correct answers are C. Interest expense and D. Cost of goods sold . Net income is determined by starting with revenues and then subtracting expenses and other costs. Because interest expense is an expense, increasing it reduces earnings before tax and therefore lowers net income. Likewise, cost of goods sold (COGS) is a major expense directly tied to the goods sold by the business. When COGS increases, gross profit falls, which then reduces net income. OpenStax summarizes the income statement as including revenues, expenses, gains, and losses in arriving at net income or net loss.

Options A. Gains and B. Revenues are incorrect because increases in either of those items generally increase net income rather than decrease it. Gains arise from peripheral transactions and still improve profitability, while revenues represent inflows from the company's main operations. In contrast, both interest expense and cost of goods sold are deductions in the income statement. Therefore, the two items that decrease net income when increased are Interest expense and Cost of goods sold .

#### NEW QUESTION # 49

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

**Answer: A**

Explanation:

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 .

#### NEW QUESTION # 50

What would be the appropriate cost driver to allocate overhead for a call center?

- A. Total sales dollars
- B. Number of labor hours
- C. Total material cost
- D. Number of customer contacts

**Answer: D**

Explanation:

The correct answer is B. Number of customer contacts . In a call center, overhead is driven primarily by the volume of customer interactions handled, so the most appropriate cost driver is the number of customer contacts or calls. Cost-per-call and contact-center cost analysis commonly use the number of calls or contacts as the central activity measure because those interactions consume staff time, telecom systems, and support resources.

Option A, total material cost , is not appropriate because call centers are service operations and usually do not consume direct materials in the way manufacturers do. Option C, total sales dollars , may be relevant for some selling analyses but does not directly measure the activity causing most call center overhead. Option D, number of labor hours , can sometimes be useful, but in this setting the more direct activity driver is the actual number of contacts handled. Since overhead in a call center tends to rise with customer interactions, the best allocation base is the number of customer contacts . Therefore, Option B is the correct answer.

## NEW QUESTION # 51

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