

Useful Accounting-for-Decision-Makers Exam Quizzes - Efficient Source of Accounting-for-Decision-Makers Exam

Accounting for Decision Makers - C213 Exam Study Guide Review with Correct Answers

Bookkeeping - **Exact Answer** is the preservation of a systematic, quantitative record of an activity

Accounting - **Exact Answer** A system of providing "quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions."

The key features of this definition are the following:

Numbers: Accounting is quantitative. This is a strength because numbers can be easily tabulated and summarized. It is a weakness because some important business events, such as a toxic waste spill and the associated lawsuits and countersuits, cannot be easily described by one or two numbers.

A financial dimension: The status and performance of a business is affected by and reflected in many dimensions—financial, personal relationships, community and environmental impact, and public image. Accounting focuses on just the financial dimension.

Usefulness: The practice of accounting is supported by a long tradition of theory; U.S. accounting rules in fact have a theoretical conceptual framework, and some people actually make a living as accounting

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WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q10-Q15):

NEW QUESTION # 10

A company allocates overhead based on the number of shoes produced.

The company estimates the following costs and shoe production for the upcoming year:

Estimated total overhead = \$1,250,000

Estimated number of shoes = 4,000,000

Actual overhead = \$1,350,000

Actual number of shoes = 4,100,000

What is the predetermined overhead rate?

- A. \$0.313
- B. \$0.329
- C. \$0.343
- D. \$0.375

Answer: A

Explanation:

The correct answer is A. \$0.313 . A predetermined overhead rate is calculated at the beginning of the period using estimated overhead costs and the estimated amount of the allocation base. OpenStax states that the rate is found by dividing estimated manufacturing overhead by the estimated activity base.

The formula is:

Predetermined overhead rate = Estimated total overhead / Estimated allocation base Using the numbers in the question:

$\$1,250,000 / 4,000,000 \text{ shoes} = \0.3125 per shoe

Rounded to three decimal places, that equals \$0.313 per shoe .

The actual overhead and actual number of shoes produced are not used to compute the predetermined rate.

Those figures are used later when applying overhead or analyzing overapplied and underapplied overhead.

That is why choices based on actual data are incorrect.

Option B, \$0.329 , comes from dividing actual overhead by actual production, but that is an actual rate, not the predetermined one asked for here. Since predetermined overhead always relies on estimates made in advance, the correct answer is \$0.313 , which makes Option A correct.

NEW QUESTION # 11

Which act was implemented as a result of the corporate scandals at companies such as Enron and WorldCom?

- A. Corporate Accountability Act
- B. Sarbanes-Oxley Act
- C. Auditing Accountability Act
- D. Securities Exchange Act

Answer: B

Explanation:

The correct answer is D. Sarbanes-Oxley Act . The Sarbanes-Oxley Act of 2002 (SOX) was enacted in response to major corporate frauds, including those involving Enron and WorldCom . The U.S. Securities and Exchange Commission has described the law as a response to these financial frauds and the failures of corporate gatekeepers, with the goal of restoring investor confidence and strengthening accountability in financial reporting and auditing.

Option A is incorrect because "Corporate Accountability Act" is not the recognized statute that addressed those scandals. Option B is incorrect because the Securities Exchange Act of 1934 is an earlier law governing securities markets, not the specific reform enacted after Enron and WorldCom. Option C is also incorrect because "Auditing Accountability Act" is not the proper title of the law passed for this purpose.

SOX introduced important reforms such as stronger internal control requirements, auditor independence rules, executive certification of financial reports, and the creation of the PCAOB. These changes were designed to improve the reliability of financial statements and protect investors. Therefore, the only accurate answer is Sarbanes-Oxley Act .

NEW QUESTION # 12

A manufacturer produces three products A, B, and C.

The company uses the following information to determine activity rates for each pool.

Cost Pool

Costs

Total Activity

Pool 1

\$300,000

20,000 hours

Pool 2

\$20,000

500 pounds

Pool 3

\$10,000

100 moves

Data concerning the three products appear in the following table.

Cost Driver

Product A

Product B

Product C

Number of hours

10,000

7,500

2,500

Number of pounds

150

250

100

Number of moves

20

40

50

What is the total amount of overhead applied to Product B?

- A. \$265,000
- B. \$112,500
- C. \$126,500
- D. \$158,000

Answer: C

Explanation:

The correct answer is B. \$126,500 . Under activity-based costing (ABC) , each cost pool gets its own activity rate, and then overhead is applied to the product based on that product's actual use of each activity. OpenStax and ACCA both describe ABC as assigning overhead through multiple activity pools and cost drivers rather than one broad rate.

First compute the rate for each pool:

Pool 1 rate = $\$300,000 / 20,000 \text{ hours} = \15 per hour

Pool 2 rate = $\$20,000 / 500 \text{ pounds} = \40 per pound

Pool 3 rate = $\$10,000 / 100 \text{ moves} = \100 per move

Now apply those rates to Product B :

Hours: $7,500 \times \$15 = \$112,500$

Pounds: $250 \times \$40 = \$10,000$

Moves: $40 \times \$100 = \$4,000$

Total overhead for Product B = $\$112,500 + \$10,000 + \$4,000 = \$126,500$

Option C, \$158,000 , is actually the overhead for Product A, which is a classic trap in this question. Because ABC assigns overhead based on each product's own activity consumption, Product B's correct total overhead is \$126,500 .

NEW QUESTION # 13

A company presently uses traditional volume-based costing to allocate overhead to its products.

The following table provides information on two of the company's products:

Product A

Product B

Selling price

\$8

\$12

Direct material

\$2

\$3

Direct labor

\$1

\$2

Applied overhead

\$3

\$4

Gross margin

\$2

\$3

Overhead that would be applied to Product A would increase to \$8 per unit after identifying cost pools and cost drivers, and the overhead applied to Product B would drop to \$2 per unit .

How would this change in the way overhead is allocated affect the selling price of both products?

- A. The price of Product A would increase, and the price of Product B would decrease
- B. The price of Product A would increase, and the price of Product B would increase
- C. The price of Product A would decrease, and the price of Product B would increase
- D. The price of neither product would change

Answer: A

Explanation:

The correct answer is C . Under activity-based costing (ABC) , overhead is reassigned based on the activities that actually drive cost consumption. ABC often reveals that one product was previously undercosted while another was overcosted under traditional volume-based allocation. OpenStax explains that ABC can shift overhead between products and provide more accurate product-cost information for pricing and decision- making.

For Product A , the new overhead rises from \$3 to \$8 , increasing total unit cost from \$6 ($\$2 + \$1 + \3) to

\$11 ($\$2 + \$1 + \8). Since the current selling price is only \$8 , Product A is now shown as underpriced, so its selling price would likely need to increase . For Product B , overhead falls from \$4 to \$2 , reducing total unit cost from \$9 to \$7 . With a current selling price of \$12 , Product B appears more profitable than previously believed, so management could choose to decrease its price if needed for competitive reasons. Therefore, the most logical result is Product A price up, Product B price down , which is Option C

NEW QUESTION # 14

What is true regarding the use of International Financial Reporting Standards (IFRS)?

- A. IFRS are required to be used by the Securities and Exchange Commission (SEC)
- B. IFRS may be used instead of generally accepted accounting principles (GAAP) by any U.S.-based corporation
- C. IFRS are commonly required to be used in Asia
- D. IFRS are seldom used by non-U.S. companies

Answer: C

Explanation:

The correct answer is C. IFRS are commonly required to be used in Asia . IFRS is widely used around the world, and the IFRS Foundation states that companies in more than 140 jurisdictions are required to use IFRS Accounting Standards when reporting their financial health. That broad global adoption includes many Asian jurisdictions, so saying IFRS are commonly required in Asia is accurate.

Option A is incorrect because U.S. domestic issuers are generally required under SEC rules to file financial statements prepared in accordance with U.S. GAAP , not simply choose IFRS instead. Option B is false because IFRS are not seldom used by non-U.S. companies; in fact, they are extensively used internationally.

Option D is incorrect because the SEC does not require IFRS for all issuers; rather, SEC rules generally require U.S. GAAP for domestic registrants, while certain foreign private issuers may use IFRS as issued by the IASB. Therefore, among the listed choices, Option C is the only statement that is broadly correct and consistent with current international reporting practice.

NEW QUESTION # 15

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