

Accounting-for-Decision-Makers Studienmaterialien: WGU Accounting for Decision Makers C213 VAC2 - Accounting-for-Decision-Makers Torrent Prüfung & Accounting-for-Decision-Makers wirkliche Prüfung

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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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WGU Accounting for Decision Makers C213 VAC2 Accounting-for-Decision-Makers Prüfungsfragen mit Lösungen (Q47-Q52):

47. Frage

Match each accounting term with its definition.

Answer options may be used more than once or not at all.

Select your answer from the pull-down list.

Antwort:

Begründung:

Explanation:

Conservatism - Information related to recognizing losses as they occur

Reliable - Information that can be verified

Material - Information that is important enough to make a difference

Relevant - Information having to do with the matter at hand

These accounting terms describe important qualitative ideas used in financial reporting. Conservatism means accountants should use caution when uncertainty exists, especially by recognizing potential losses sooner rather than delaying them. Reliable information is information that can be supported, confirmed, or verified, which makes it trustworthy for users of financial statements. Material information is significant enough to affect the decisions of investors, creditors, or other users. If leaving it out or misstating it could influence a decision, it is material. Relevant information is information that relates directly to the issue being considered and is useful for decision-making.

These concepts help ensure that accounting information is useful, dependable, and meaningful. Relevance focuses on usefulness, reliability focuses on trustworthiness, materiality focuses on significance, and conservatism focuses on caution under uncertainty.

Together, they support better financial statement preparation and interpretation. In this matching question, each term lines up with its most standard accounting definition, so the correct matches are exactly as shown above.

48. Frage

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

Antwort: C

Begründung:

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 .

49. Frage

Which action should a managerial accountant consider taking if confronted by an ethical conflict?

- A. Report directly to the chief executive officer
- B. Consult with a coworker
- C. Confer with any stakeholder in the organization
- D. Use an objective advisor confidentially

Antwort: D

Begründung:

The correct answer is A. Use an objective advisor confidentially . The IMA Statement of Ethical Professional Practice includes guidance for resolving ethical conflict and notes that management accountants may wish to discuss the matter with an objective advisor to obtain a better understanding of possible courses of action. This step is intended to help the accountant evaluate the issue carefully while preserving confidentiality and professionalism.

Option B is not the best answer because going directly to the chief executive officer is not always the first or most appropriate step. Ethical conflict guidance usually recommends following the organization's established chain of command unless the issue involves that level of management. Option C is incorrect because discussing the issue with "any stakeholder" could violate confidentiality. Option D is also weaker because consulting a coworker is not the same as seeking advice from an objective and appropriate advisor. The emphasis in professional ethics guidance is on confidentiality, sound judgment, and proper escalation.

Therefore, the most suitable action among the options given is to use an objective advisor confidentially , making Option A correct.

50. Frage

A company prepared the following contribution margin income statement for the actual sale of 10,000 shoes:

Sales revenue = \$600,000

Variable costs = \$400,000

Contribution margin = \$200,000

Less fixed costs = \$150,000

Net income = \$50,000

What would be the forecasted net income for the sale of 14,000 shoes based on the actual results above?

- A. \$70,000
- **B. \$130,000**
- C. \$40,000
- D. \$230,000

Antwort: B

Begründung:

The correct answer is C. \$130,000 . A contribution margin income statement separates variable costs from fixed costs , which makes it useful for forecasting profit at different sales levels. OpenStax explains that contribution margin analysis shows how much sales revenue remains after variable costs to cover fixed costs and profit.

First calculate the per-unit amounts based on 10,000 shoes:

Sales per unit = $\$600,000 / 10,000 = \60

Variable cost per unit = $\$400,000 / 10,000 = \40

Contribution margin per unit = \$20

For 14,000 shoes , total contribution margin would be:

$14,000 \times \$20 = \$280,000$

Now subtract fixed costs, which stay the same at \$150,000 :

Forecasted net income = $\$280,000 - \$150,000 = \$130,000$

So the company would expect to earn \$130,000 if it sells 14,000 shoes. This is exactly why CVP and contribution margin statements are useful for planning: they allow managers to estimate the profit impact of volume changes quickly, as long as selling price, variable cost per unit, and fixed costs remain stable.

Therefore, Option C is correct.

51. Frage

Which organization establishes rules U.S. companies use to record and report accounting transactions?

- A. Securities and Exchange Commission
- **B. Financial Accounting Standards Board**
- C. Accounting Principles Board
- D. Internal Revenue Service

Antwort: B

Begründung:

The correct answer is C. Financial Accounting Standards Board (FASB) . The FASB is the private-sector standard-setting body whose accounting and financial reporting standards are recognized as authoritative U.S.

generally accepted accounting principles (GAAP) for purposes of the federal securities laws. The SEC has explicitly recognized FASB standards as "generally accepted," which is why U.S. companies rely on FASB guidance when recording and reporting accounting transactions.

Option A is incorrect because the Accounting Principles Board (APB) was a former standard-setting body that was replaced by the FASB. Option B, the SEC , does have legal authority over public company reporting, but it does not serve as the primary day-to-day accounting standard setter in the same way FASB does. Option D, the IRS , is responsible for tax administration, not financial accounting standards for general-purpose financial statements. For exam purposes, when the question asks which organization establishes the accounting rules U.S. companies use to record and report transactions, the best and most accurate answer is FASB .

52. Frage

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