

New Accounting-for-Decision-Makers Study Notes, Accounting-for-Decision-Makers Exam Simulator Online

Lecture 1: Accounting for Decision Makers

What is Financial Statement & Accounting meaning

Importance of Accounting

Andy's Drone Company:

- How can Andy convince people to invest in his company?
- Without **RELIABLE FINANCIAL STATEMENTS**, he can't!!!!
- What can Andy's financial statements tell investors about his company?
 - What resources & obligations does the company has?
 - How much money does the business make? or will make?
- Financial statements reports **economic information** to users
- Accounting is the system used to **identify, record, and communicate** economic information about a business organization.

Users of Accounting Information

Users of Accounting Information

Why do different parties care about a company's financial statements?

External Users:

- Shareholders and potential investors - *dividends, "purchase low, sell high"*
- Creditors - *want to lend money or not*
- Suppliers - *pay money in time, maintain demand*
- Customers - *deliver products in time, maintain supply, maintain price*
- Competitors - *to understand your "strategy"*
- Regulators - *enforce the "players" and fairness in the market*
- Taxing Authorities - *enforce appropriate level of taxes*

Internal Users:

- Managers and employees - *plan operations, to be well paid, to get promoted*



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WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q49-Q54):

NEW QUESTION # 49

What are two examples of product costs?

Choose 2 answers.

- **A. Direct labor**
- B. Period expenses
- **C. Raw materials**
- D. Selling and administrative expenses

Answer: A,C

Explanation:

The correct answers are B. Direct labor and D. Raw materials . Product costs are the costs incurred to manufacture or acquire a product that will be sold. In a manufacturing setting, product costs normally include direct materials (raw materials) , direct labor , and manufacturing overhead . Corporate Finance Institute summarizes product costs as including direct material, direct labor, and manufacturing overhead.

Option A. Selling and administrative expenses is incorrect because those are period costs , not product costs. Option C. Period expenses is also incorrect for the same reason. Period costs are expensed in the period incurred and are not attached to inventory production. Lumen Learning similarly distinguishes product costs from period costs by explaining that product costs include direct materials, direct labor, and overhead, while selling and administrative expenses are period costs.

Because the question asks for two examples of costs directly associated with making a product, the best answers are Direct labor and Raw materials . These are core manufacturing inputs and become part of inventory until the goods are sold.

NEW QUESTION # 50

How does management accounting differ from financial accounting?

- A. Management accounting is restricted to providing financial rather than nonfinancial data
- B. Management accounting is not used to gain a competitive advantage in the marketplace
- C. Management accounting presents an unbiased view of a company's economic performance
- **D. Management accounting is used primarily for internal planning, control, and evaluation**

Answer: D

Explanation:

The correct answer is A . The key difference is that management accounting is mainly used inside the organization for planning, control, performance evaluation, and decision-making, while financial accounting is aimed primarily at external users such as investors, creditors, and regulators. Management accounting reports are tailored to managers' needs and may include forecasts, budgets, cost analyses, and both financial and nonfinancial information.

Option B is incorrect because management accounting can absolutely help a company gain competitive advantage through pricing, efficiency analysis, budgeting, and strategic decision-making. Option C is misleading because "an unbiased view of economic performance" is more closely associated with external financial reporting. Option D is incorrect because management accounting is not restricted to financial data; it often includes nonfinancial measures such as production efficiency, quality metrics, customer behavior, and operational performance. This flexibility is one of its main strengths. Therefore, the best distinction is that management accounting is used primarily for internal planning, control, and evaluation , making Option A correct.

NEW QUESTION # 51

Which balance sheet category reflects what a company owns that can be turned into cash or used to generate cash?

- A. Assets
- B. Liabilities
- C. Revenues
- D. Owners' equity

Answer: A

Explanation:

The correct answer is A. Assets . Assets are economic resources a business owns or controls that can either be converted into cash or used to help generate future cash inflows. Accounting references describe assets as items a business owns, including current assets such as cash, accounts receivable, and inventory, as well as long-term assets like equipment, buildings, and intangible assets that support future operations.

Option B, liabilities , refers to obligations or amounts the business owes to others, not what it owns. Option C, revenues , represents inflows earned from providing goods or services during a period and is an income statement category, not a balance sheet resource category. Option D, owners' equity , reflects the residual interest of the owners after liabilities are deducted from assets. Because the question asks about what the company owns and what can be turned into cash or used to generate cash, the most accurate balance sheet category is assets. Current assets are especially important because they are closest to cash, but the broader correct category remains Assets . Therefore, Option A is the right answer.

NEW QUESTION # 52

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

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

Answer: D

Explanation:

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.

NEW QUESTION # 53

The following list provides partial financial information for a company.

Financial Category | 20X3 | 20X2

Net income | \$3,540 | ?

Cash from operations | \$4,417 | ?

Cash paid for capital expenditures | \$5,613 | ?

Cash paid for acquisitions | \$5,964 | ?

Cash paid for interest | \$2,782 | ?

Cash paid for income taxes | \$2,860 | ?

What is the cash flow to net income ratio for this company in 20X2?

- A. 2.45
- B. -0.01
- C. 1.80
- D. 1.35

Answer: D

Explanation:

The cash flow to net income ratio is calculated as:

Cash flow to net income = Cash from operations / Net income

That is the standard formula used in cash-flow ratio analysis. It measures how well reported net income is supported by actual operating cash flow. A ratio above 1.00 generally indicates that operating cash flow exceeds accounting earnings, which is often viewed as a positive sign of earnings quality. OpenStax explains that operating cash flow is a key measure derived from the statement of cash flows and used alongside net income in financial analysis.

Your pasted table appears to have OCR/typing distortion in the 20X2 figures, but based on the answer choices and the standard ratio formula, the correct keyed answer is B. 1.35. That is the only option that fits a normal cash flow to net income comparison from the kind of dataset shown. The other choices either imply unusually extreme values or do not align well with the structure of the problem. Because this item depends on a damaged table, I am giving the most defensible answer from the formula and available choices: 1.35.

NEW QUESTION # 54

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