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1 | Page

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 Sample Questions (Q13-Q18):

NEW QUESTION # 13

Which role do ethical standards have in management accounting?

- A. To prevent all unethical behavior of anyone the management accountant may work with
- **B. To guide the resolution to possible ethical dilemmas that the managerial accountant may encounter**
- C. To provide the management accountant with the ability to work with only companies that follow strict ethical principles
- D. To provide the management accountant with the ability to know whether a person will act ethically or not

Answer: B

Explanation:

The correct answer is D. In management accounting, ethical standards are intended to guide behavior and help resolve ethical dilemmas that professionals may encounter in practice. The IMA Statement of Ethical Professional Practice explains that its principles and standards serve as a guide for ethical conduct in management accounting and include guidance for the resolution of ethical conflict.

Option A is incorrect because ethical standards cannot predict with certainty whether another person will behave ethically. Option B is incorrect because the standards do not guarantee that a management accountant will work only with perfectly ethical companies. Option C is also incorrect because no code can prevent all unethical behavior by everyone involved. Instead, the standards provide a framework based on competence, confidentiality, integrity, and credibility so the accountant can respond appropriately when ethical issues arise.

Therefore, the most accurate role of ethical standards in management accounting is to provide guidance for addressing and resolving ethical conflicts in a professional, structured manner. That makes Option D the correct answer.

NEW QUESTION # 14

What is an advantage of the indirect method of the cash flow statement?

- A. Easy for a novice to decipher operating cash flow information
- B. Easy to highlight the difference between direct and indirect costs
- **C. Easy to reconcile between net income and cash flows**
- D. Easy to avoid making mistakes because the method reveals indirect costs

Answer: C

Explanation:

The correct answer is B. Easy to reconcile between net income and cash flows. Under the indirect method, the operating section of the statement of cash flows begins with net income and then adjusts for noncash items, gains and losses, and changes in working capital to arrive at net cash provided by operating activities.

This makes it especially useful for showing the relationship between accrual-based profit and actual operating cash flow. FASB guidance explains that the indirect method presents this reconciliation within the cash flow reporting process, and OpenStax likewise describes the indirect method as beginning with net income and reconciling it to cash flows.

Option A is incorrect because the direct method is often easier for beginners to read since it lists cash receipts and cash payments more directly. Option C is incorrect because the indirect method does not specifically prevent errors or reveal "indirect costs."

Option D is incorrect because the purpose of the method is not to compare direct and indirect costs. Its main practical advantage is the clear reconciliation from net income to operating cash flow, so Option B is correct.

NEW QUESTION # 15

Which information does a balance sheet provide about a company?

- A. Revenues and expenses for a period of time
- B. Cash collections and cash expenditures for a period of time
- **C. Assets and liabilities for a specific point in time**

- D. Cash collections and cash expenditures at a specific point in time

Answer: C

Explanation:

A balance sheet shows the company's financial position at a specific point in time , so Option C is correct.

It reports what the business owns (assets), what it owes (liabilities), and usually owners' or stockholders' equity as of a particular date. This is why the balance sheet is often described as a snapshot rather than a report covering a span of time. Authoritative accounting learning materials describe the balance sheet as presenting assets, liabilities, and equity "as of" a date or at a specific moment.

Option A is incorrect because revenues and expenses for a period of time belong to the income statement , not the balance sheet.

Option D is incorrect because cash collections and cash expenditures for a period of time are presented in the statement of cash flows . Option B is also incorrect because cash inflows and outflows are not reported only at a single point in time; they are summarized over a period. Therefore, the best answer is the one identifying the balance sheet as a statement of assets and liabilities at a specific point in time .

NEW QUESTION # 16

What is the impact on costs as sales volume decreases?

- A. Total variable costs will increase in direct proportion
- **B. Total variable costs will decrease in direct proportion**
- C. Total fixed costs will increase in direct proportion
- D. Total fixed costs will decrease in direct proportion

Answer: B

Explanation:

The correct answer is C. Total variable costs will decrease in direct proportion . Variable costs change in total as activity or sales volume changes. When sales volume decreases, total variable costs also decrease proportionally because fewer units are produced or sold. Multiple accounting references explain that total variable cost rises and falls with the level of activity, while the variable cost per unit remains constant within the relevant range.

Option A is the opposite of what happens when volume falls. Options B and D are incorrect because total fixed costs generally remain unchanged within the relevant range regardless of short-term changes in sales volume. OpenStax notes that fixed costs are present regardless of production or sales levels, while variable costs occur only as items or services are produced and sold.

This distinction is central to cost behavior analysis and profit planning. As volume declines, total variable costs go down in direct proportion, but total fixed costs do not normally move with sales in the short run.

Therefore, the correct answer is Option C .

NEW QUESTION # 17

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

Answer: B

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 # 18

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