

WGU Accounting-for-Decision-Makers模擬資料: WGU Accounting for Decision Makers C213 VAC2 - PassTest

ちょっとした時間とエネルギーをかけて準備する

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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

かつてないほどの才能の才能が大量に出てきたので、現代の才能はどのような能力を所有し、最終的に成功へと歩むべきでしょうか？ まあ、もちろん、それはあなたに社会での地位の資本を与える Accounting-for-Decision-Makers 試験資格認定です。Accounting-for-Decision-Makers 準備資料では、公式の試験銀行に最新の学習モデルと包括的な知識構造が表示されます。これは、技術スキルの向上と将来への価値の創造を目的としています。Accounting-for-Decision-Makers 試験の高度な質問とともに Accounting-for-Decision-Makers 試験に合格する必要があります。

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>> Accounting-for-Decision-Makers 模擬資料 <<

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WGU Accounting for Decision Makers C213 VAC2 認定 Accounting-for-Decision-Makers 試験問題 (Q37-Q42):

質問 # 37

What can be deduced when a company has an asset turnover of 0.95?

- A. The company was able to generate \$0.95 in sales for each dollar in assets
- B. The company was able to generate \$0.95 in liabilities for each dollar in assets
- C. The company was able to generate \$0.95 in profit for each dollar in assets
- D. The company was able to generate \$0.95 in equity for each dollar in assets

正解: A

解説:

The correct answer is A. The company was able to generate \$0.95 in sales for each dollar in assets . The asset turnover ratio is calculated as:

Asset turnover = Total sales / Total assets

This ratio measures how efficiently a company uses its assets to produce revenue. If a company has an asset turnover of 0.95 , it means that for every \$1.00 invested in assets , the company generated \$0.95 in sales during the period.

This ratio is especially useful in comparing operating efficiency across time or between similar companies. A higher asset turnover usually indicates more efficient use of assets in generating sales, while a lower ratio may suggest underused resources or a more asset-intensive business model.

Option B is incorrect because asset turnover does not measure equity generation. Option C is incorrect because it does not compare liabilities to assets. Option D is incorrect because profit per dollar of assets is more closely related to return on assets, not asset turnover. Since the formula directly links sales with assets , the only correct interpretation of a 0.95 asset turnover is \$0.95 in sales per \$1.00 of assets , which is Option A .

質問 # 38

Which item is an operating activity under a U.S. generally accepted accounting principles (GAAP) statement of cash flows?

- A. Cash receipts for the sale of plant assets
- B. Cash receipts from the sale of a business segment
- C. Cash payments for purchase of plant assets
- D. Cash payments for administration expenses

正解: D

解説:

The correct answer is B. Cash payments for administration expenses . Under U.S. GAAP, operating activities include cash effects of transactions that enter into the determination of net income, such as cash paid to employees, suppliers, and for other routine operating expenses. FASB's statement on cash flows requires cash receipts and payments to be classified as operating, investing, or financing and defines operating activities as the residual category for the entity's normal revenue-producing activities. OpenStax also describes operating activities as the day-to-day cash flows of the business.

Option A is incorrect because selling a business segment is generally an investing activity , not an operating one. Option C is incorrect because purchasing plant assets is also an investing cash outflow . Option D is incorrect because cash received from selling plant assets is an investing cash inflow . Administrative expenses are part of normal operations, so cash paid for them belongs in operating activities. Therefore, among the options provided, Cash payments for administration expenses is the only item properly classified as an operating activity under U.S. GAAP.

質問 # 39

During the year, a company purchased goods on a credit basis for its supplies of \$750.
What would be the impact on the accounting equation and financial statement?

- A. Decrease in assets by \$750 and increase in liability by \$750
- B. Increase in assets by \$750 and decrease in liability by \$750
- C. Decrease in assets by \$750 and decrease in liability by \$750
- **D. Increase in assets by \$750 and increase in liability by \$750**

正解: D

解説:

The correct answer is C. Increase in assets by \$750 and increase in liability by \$750 . When a company purchases supplies on credit, it receives an asset now and promises to pay later. The supplies increase the company's assets , and the amount owed to the seller increases liabilities , usually as accounts payable. This keeps the accounting equation balanced:

Assets = Liabilities + Equity

Here, assets rise by \$750 and liabilities also rise by \$750 , while equity is unchanged at the time of purchase.

OpenStax explains that buying items on account increases the related asset and increases accounts payable.

Option A is incorrect because liabilities do not decrease. Option B is incorrect because assets do not decrease when the company receives supplies. Option D is incorrect because neither side decreases at the moment of purchase. The expense is not recognized immediately unless the supplies are consumed; initially, the company records the asset and the obligation. This is a common transaction used to show how dual effects maintain balance in the accounting equation. Therefore, the correct impact is an increase in assets and an equal increase in liabilities , which is Option C .

質問 # 40

Which overhead cost is associated with batch-level activities?

- A. Property taxes
- **B. Machine setups**
- C. Factory insurance
- D. Product engineering wages

正解: B

解説:

The correct answer is B. Machine setups . In activity-based costing , batch-level activities are performed each time a batch of goods is processed, regardless of how many units are in that batch. A classic example is the machine setup required before production of a batch can begin. ABC materials commonly identify setup costs as batch-level because the activity occurs per batch rather than per individual unit.

Option A, property taxes , and Option C, factory insurance , are usually considered facility-level or organization-sustaining overhead because they support the factory as a whole rather than a specific batch.

Option D, product engineering wages , is more closely related to product-level activities , since engineering work often supports a particular product line rather than each batch run. Batch-level costs increase with the number of production batches, not necessarily with the number of units produced. Since machine setups are incurred each time a batch is started, they are the standard example of a batch-level overhead cost. Therefore, Option B is the correct answer.

質問 # 41

What can be determined when a firm performs an external audit of a company's financial statements?

- **A. Whether a company's financial statements fairly reflect its financial position**
- B. Whether a company's financial statements were prepared by a trained bookkeeper
- C. Whether a company's financial statements indicate that the company has to pay income taxes
- D. Whether a company's financial statements indicate it made a profit

正解: A

解説:

The correct answer is B. Whether a company's financial statements fairly reflect its financial position .

The purpose of an external audit is for the independent auditor to express an opinion on whether the financial statements present fairly, in all material respects , the company's financial position, results of operations, and cash flows in conformity with the applicable financial reporting framework. PCAOB auditing standards state this explicitly in the required auditor's report language.

Option A is incorrect because anyone reading the income statement can see whether the company reported a profit or loss; that alone is not the purpose of the audit. Option C is incorrect because tax liability is not what the audit opinion is primarily determining.

Option D is also incorrect because an audit does not certify that the statements were prepared by a particular kind of employee such as a trained bookkeeper. Instead, the audit evaluates whether the statements are fairly presented and free of material misstatement. Therefore, the best answer is that an external audit helps determine whether the company's financial statements fairly reflect its financial position.

質問 # 42

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