

WGU Accounting-for-Decision-Makers認定試験の内容 を見せる

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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

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WGU Accounting for Decision Makers C213 VAC2 認定 Accounting-for-Decision-Makers 試験問題 (Q12-Q17):

質問 # 12

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

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

正解: D

解説:

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.

質問 # 13

Which current asset on a balance sheet appears first in the traditional category order for U.S.-based companies?

- **A. Cash**
- B. Inventory
- C. Accounts receivable
- D. Prepaid expenses

正解: A

解説:

The correct answer is A. Cash . In the traditional ordering of current assets on a U.S. balance sheet, accounts are typically listed in order of liquidity , meaning how quickly they can be converted into cash or used. Cash is already the most liquid asset, so it normally appears first. After cash, companies usually list items such as marketable securities, accounts receivable, inventory, and prepaid expenses. OpenStax identifies cash among the standard examples of assets and discusses current assets such as accounts receivable, inventory, and prepaid items.

Option B, inventory , is incorrect because inventory is less liquid than cash and receivables. Option C, accounts receivable , is also incorrect because receivables are expected to become cash, but they are not cash itself. Option D, prepaid expenses , typically appear later because they do not convert into cash; instead, they provide future benefits through services or coverage already paid for. In U.S. practice, the standard presentation begins with the most liquid current asset, which is cash. Therefore, among the choices provided, Cash is the correct answer.

質問 # 14

In January of Year 1, a company began doing business as a corporation in order to sell technology-related accessories and services. During its first month of operations, the following events occurred:

January 1

The corporation received \$900,000 in cash in exchange for stock issued to stockholders.

January 3

The corporation borrowed \$250,000 from a bank. The loan is a four-year loan with an interest rate of 12%, payable each year on January 1 beginning in Year 2.

January 5

The corporation purchased equipment to be used in the business for \$200,000 cash.

January 8

The corporation purchased inventory costing \$200,000 by paying \$120,000 in cash. The remainder was put on credit accounts with suppliers.

January 15

The corporation hired five employees. Each employee will be paid \$1,000 at the end of each month.

January 30

The corporation paid \$6,000 cash for a one-year insurance policy. The policy period will begin on February 1, Year 1.

What will be the impact of the January 1 event on the company's balance sheet on that date, along with an increase to cash of \$900,000?

- A. Retained earnings will increase by \$900,000
- B. Loan payable will increase by \$900,000
- C. Investments will increase by \$900,000
- **D. Stockholders' equity will increase by \$900,000**

正解: D

解説:

The correct answer is A. Stockholders' equity will increase by \$900,000 . On January 1, the corporation received cash in exchange for issuing stock. That means the company's assets increase because cash increases, and stockholders' equity also increases because ownership shares were issued. OpenStax explains that when a company issues stock for cash or other assets, the asset account increases and the related equity accounts are credited.

Option B is incorrect because no borrowing occurred on January 1, so loan payable does not increase from that event. Option C is incorrect because "investments" is not the proper classification for the corporation's own issuance of stock in this context. Option D is incorrect because retained earnings increase from profitable operations over time, not from owner contributions or stock issuances. This transaction is a classic example of the accounting equation staying balanced: Assets increase by \$900,000 and Stockholders' Equity increases by \$900,000 . Therefore, the correct balance sheet effect, along with the rise in cash, is an equal increase in stockholders' equity .

質問 # 15

Given the following information:

Pairs of shoes expected to be produced = 1,950,000

Pairs of shoes produced = 2,500,000

Overhead rate = \$0.75

What is the amount of applied overhead?

- A. \$550,000
- B. \$1,462,500
- C. \$412,500
- **D. \$1,875,000**

正解: D

解説:

The correct answer is D. \$1,875,000 . Applied overhead is calculated by multiplying the predetermined overhead rate by the actual amount of the allocation base used during production. OpenStax explains that a predetermined overhead rate is established in advance and then applied to production using the actual activity level.

The formula is:

Applied overhead = Overhead rate × Actual production

Using the figures provided:

Applied overhead = \$0.75 × 2,500,000 = \$1,875,000

So the total amount of overhead applied is \$1,875,000 . The "expected to be produced" amount helps establish or understand the rate, but once the rate is given, applied overhead is based on the actual production achieved , not the estimated quantity.

Option C, \$1,462,500 , would result from multiplying the rate by the expected production of 1,950,000, which is not what the question asks. The question specifically asks for the applied overhead, which uses actual activity. Therefore, with 2,500,000 pairs

produced at \$0.75 per pair , the correct applied overhead is \$1,875,000 , making Option D the correct answer.

質問 # 16

What is the impact on costs as sales volume decreases?

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

正解: D

解説:

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 .

質問 # 17

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