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WGU C213 Final Exam: ACCOUNTING FOR DECISION MAKERS Questions and Answers (2022/2023) Verified

- What does accounting focus on? **answer** The impact a business's activities have on its overall financial performance
- Which report summarizes cash collections and cash expenditures from operating, investing, and financing activities over a period of time? **answer** Statement of cash flows
- Which users would have a primary concern with an organization's ability to provide healthcare benefits? **answer** Employees
- Which body regulates a certified public accounting firm's audit practices when the firm is auditing a large publicly traded company? **answer** The Public Company Accounting Oversight Board (PCAOB)
- What has had the most significant impact on accounting practices? **answer** Information technology
- What two items of information are revealed on the balance sheet?
Choose 2 answers: Ownership.
Debt
- Which term is defined as the residual interest in the net assets of a company? **answer** Owners' equity

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WGU Accounting for Decision Makers C213 VAC2 Sample Questions (Q47-Q52):

NEW QUESTION # 47

The following list provides partial financial information for a company.

Beginning cash balance = \$1,200

Received cash from sales of goods = \$16,000

Paid wages and salaries = \$4,500

Received cash from non-trading securities = \$5,000

Paid cash for plant assets = \$6,000

Received cash from loans = \$8,000

Paid cash in repayment of loans = \$2,000

What is the ending cash balance for this company?

- A. \$18,700
- B. \$20,000
- C. \$16,500
- **D. \$17,700**

Answer: D

Explanation:

The correct answer is D. \$17,700 . To find the ending cash balance, start with the beginning cash balance and then add all cash inflows and subtract all cash outflows.

Beginning cash = \$1,200

Inflows:

Cash from sales = \$16,000

Cash received from non-trading securities = \$5,000

Cash received from loans = \$8,000

Total inflows = \$29,000

Outflows:

Wages and salaries paid = \$4,500

Cash paid for plant assets = \$6,000

Cash paid in repayment of loans = \$2,000

Total outflows = \$12,500

Now calculate ending cash:

Ending cash = \$1,200 + \$29,000 - \$12,500 = \$17,700

This is the amount of cash remaining after considering all listed cash transactions. The classification of the cash flows is not necessary to solve the question, but they include operating, investing, and financing effects.

What matters mathematically is that every cash receipt increases total cash and every cash payment decreases it. Since the net increase in cash is \$16,500 , adding that to the beginning cash of \$1,200 gives \$17,700 .

Therefore, Option D is correct.

NEW QUESTION # 48

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

Answer: B

Explanation:

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 .

NEW QUESTION # 49

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

Answer: C

Explanation:

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 = $\$0.75 \times 2,500,000 = \$1,875,000$

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.

NEW QUESTION # 50

Last year, X Corporation had sales of \$500,000 and total expenses of \$300,000. A manager of the company is entitled to get a sales commission of 10% of net profit.

What amount of sales commission is to be recognized at year-end?

- A. \$30,000
- B. \$50,000
- C. \$20,000
- D. \$10,000

Answer: C

Explanation:

The correct answer is A. \$20,000 . First, calculate net profit before the commission:

Net profit = Sales - Total expenses = $\$500,000 - \$300,000 = \$200,000$

The manager's commission is 10% of net profit , so:

Commission = $10\% \times \$200,000 = \$20,000$

Therefore, the amount to recognize at year-end is \$20,000 . Under accrual accounting, expenses are recognized in the period in which they are incurred, even if they have not yet been paid. Since the company earned the profit during the year and the manager became entitled to the commission based on that profit, the commission expense should be recorded at year-end in the same reporting period. This follows the matching concept, which aligns expenses with the revenues they helped generate.

Option B is incorrect because it represents 10% of sales, not net profit. Option C and Option D do not match the 10% commission calculation based on the stated profit amount. Since the problem clearly says the commission is based on net profit , the correct recognized amount is \$20,000 , making Option A correct.

Accounting texts describe net profit as revenues minus expenses.

NEW QUESTION # 51

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

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

Answer: B

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 # 52

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