

WGU자격증 Accounting-for-Decision-Makers 시험문제와 답

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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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최신 Courses and Certificates Accounting-for-Decision-Makers 무료 샘플 문제 (Q46-Q51):

질문 # 46

A company manufactures leather products and has recently switched to the activity-based costing (ABC) method. It needs to determine the cost of its leather wallets. The company is already aware of its DM and DL costs. What is the first step to calculating the cost of the product?

- A. Calculate G & A
- B. Double check the DM & DL calculations
- C. Identify overhead cost activities
- D. Assign overhead costs

정답: C

설명:

The correct answer is D. Identify overhead cost activities . In activity-based costing (ABC) , once direct materials and direct labor are known, the process begins by identifying the activities that cause overhead costs . Those activities become the basis for forming cost pools and selecting cost drivers. ACCA's ABC overview explains the sequence as splitting overheads into activities or cost pools, then identifying what causes those costs, and finally allocating costs based on cost-driver usage. Option B is incorrect because assigning overhead occurs after the relevant activities and drivers have been identified. Option A is incorrect because general and administrative costs are not the first ABC step for costing a specific manufactured product. Option C may be a sensible housekeeping action, but it is not the formal first step in the ABC method. Other ABC explanations also begin with identifying activities and cost pools before calculating rates and assigning overhead to products. Therefore, when using ABC to calculate the cost of leather wallets after DM and DL are known, the first formal step is to identify overhead cost activities , making Option D the correct answer.

질문 # 47

Who does Sarbanes-Oxley apply to?

- A. Publicly traded, wholly-owned subsidiaries of foreign companies doing business in the United States
- B. Nonpublic wholly-owned subsidiaries of foreign companies doing business in the United States
- C. Nonpublic companies in the United States
- D. Publicly traded companies in the United States

정답: D

설명:

The correct answer is D. Publicly traded companies in the United States . Sarbanes-Oxley was enacted to strengthen corporate accountability, internal controls, and audit oversight for companies that access the public securities markets. Standard summaries of SOX explain that it applies to publicly traded companies doing business in the United States, along with the audit firms that audit those public companies. Option B is incorrect because SOX does not generally apply in full to private, nonpublic companies in the same way it applies to public issuers. Option C is also incorrect for the same reason. Option A may describe a narrower scenario that can involve public-company reporting structures, but for an exam question asking broadly "Who does Sarbanes-Oxley apply to?", the clearest and best answer is publicly traded companies in the United States . SOX is fundamentally a public-company law designed to protect investors by improving the reliability of corporate disclosures and the independence of external audits. Therefore, among the listed choices, Option D is the most accurate and standard answer.

질문 # 48

Which organization establishes rules U.S. companies use to record and report accounting transactions?

- A. Securities and Exchange Commission

- B. Accounting Principles Board
- **C. Financial Accounting Standards Board**
- D. Internal Revenue Service

정답: C

설명:

The correct answer is C. Financial Accounting Standards Board (FASB). The FASB is the private-sector standard-setting body whose accounting and financial reporting standards are recognized as authoritative U.S. generally accepted accounting principles (GAAP) for purposes of the federal securities laws. The SEC has explicitly recognized FASB standards as "generally accepted," which is why U.S. companies rely on FASB guidance when recording and reporting accounting transactions.

Option A is incorrect because the Accounting Principles Board (APB) was a former standard-setting body that was replaced by the FASB. Option B, the SEC, does have legal authority over public company reporting, but it does not serve as the primary day-to-day accounting standard setter in the same way FASB does. Option D, the IRS, is responsible for tax administration, not financial accounting standards for general-purpose financial statements. For exam purposes, when the question asks which organization establishes the accounting rules U.S. companies use to record and report transactions, the best and most accurate answer is FASB.

질문 # 49

Which financial statement is used to determine a company's income and expenses for a specific period?

- A. Statement of retained earnings
- B. Balance sheet
- C. Statement of cash flows
- **D. Income statement**

정답: D

설명:

The correct answer is D. Income statement. The income statement reports a company's revenues and expenses over a specific period of time and shows whether the company earned a profit or incurred a loss during that period. Standard accounting materials explain that the income statement summarizes revenue and expense activity and presents net income or net loss for the reporting period.

Option A, the balance sheet, is incorrect because it shows financial position at a particular date rather than performance over a period. Option B, the statement of retained earnings, explains changes in retained earnings, including the effects of net income and dividends, but it does not serve as the main report for listing revenues and expenses. Option C, the statement of cash flows, focuses on cash inflows and outflows from operating, investing, and financing activities rather than accrual-based income and expense measurement. In accounting, when the question asks which statement is used to determine income and expenses for a period, the income statement is the direct and correct answer. That is why Option D is the best answer.

질문 # 50

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. \$126,500
- B. \$112,500
- C. \$265,000
- D. \$158,000

정답: A

설명:

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 .

질문 # 51

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