

Financial-Management試験の準備方法 | 最新の Financial-Management関連資格知識試験 | ハイパス レートのWGU Financial Management VBC1受験資格

Advanced Financial Management (AFM) 試験概要 J-ACCA

当社MogiExamの設立以来、私たちはFinancial-Management試験資料に大規模な人材、資料、および財源を投入してきました。そして今まで、私たちは間違いなく全世界に研究資料を紹介し、幸運を求めるすべての人々を作るという大胆な考えを持っていますより良い機会は、彼らの人生の価値を実現するためのアクセス権を持っています。したがって、当社のFinancial-Management練習問題は、試験に合格し、より良い未来を勝ち取るのに役立ちます。また、常に先駆的な精神を持ち続け、あなたの道を歩むプロジェクトに積極的に取り組みます。

Financial-Managementテスト資料の評価システムはスマートで非常に強力です。まず、当社の研究者は、Financial-Managementテスト問題のデータスコアリングシステムが実用性のテストに耐えられるようにするために多大な努力を払ってきました。学習タスクを完了してトレーニング結果を送信すると、評価システムはFinancial-Management試験トレントのマークの統計的評価を迅速かつ正確に実行し始めます。これにより、学習タスクを適切に調整し、対象の学習に集中できますFinancial-Managementテストの質問があるタスク。

>> Financial-Management関連資格知識 <<

WGU Financial-Management受験資格、Financial-Management的中率

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WGU Financial Management VBC1 認定 Financial-Management 試験問題 (Q82-Q87):

質問 # 82

In the statement of cash flows, how should an increase in accounts receivable be treated when calculating cash collected from customers?

- A. It should be subtracted from cost of goods sold.
- B. It should be added to the cost of goods sold.
- C. It should be added to revenue.
- **D. It should be subtracted from revenue.**

正解: D

解説:

When calculating cash collected from customers, an increase in accounts receivable must be subtracted from revenue. This is because revenue includes both cash sales and credit sales, but cash collected reflects only the amount actually received during the period. If accounts receivable increased, it means some portion of reported sales has not yet been collected in cash. Therefore, that

increase must be deducted to convert accrual-based revenue into a cash basis amount. The general relationship is: Cash Collected from Customers = Sales Revenue # Increase in Accounts Receivable, assuming no other unusual adjustments. This treatment is important in preparing or interpreting the operating section of the statement of cash flows, especially under the direct method. Financial management relies on this distinction because firms may appear profitable on the income statement while still facing liquidity pressure if collections are slow. The other answer choices are incorrect because accounts receivable relates to sales revenue, not cost of goods sold. Therefore, A is the correct answer because subtracting the increase in receivables properly adjusts reported revenue to the actual cash collected from customers during the accounting period.

質問 # 83

Which requirement does the Sarbanes-Oxley Act (SOX) impose on company executives?

- A. Divest all personal company shares
- B. Hold an accounting certification
- C. Certify the accuracy of financial information
- D. Assume responsibility for the company's debts

正解: C

解説:

Under the Sarbanes-Oxley Act, senior executives—specifically the CEO and CFO—are required to certify that the company's financial statements fairly present the firm's financial condition and results of operations. This requirement increases executive accountability and ensures that financial reporting integrity is taken seriously at the highest level of management. False certification can result in severe civil and criminal penalties. Financial management texts emphasize that this provision aligns executive incentives with shareholder interests by making leaders directly responsible for financial transparency and accuracy. Option C correctly states this executive requirement.

質問 # 84

A company is expected to pay a dividend of \$2 next year, and dividends are expected to grow at 5% per year indefinitely. The required rate of return on the company's stock is 10%.

What is the value of the stock using the Gordon growth model?

- A. \$61
- B. \$20
- C. \$40
- D. \$15

正解: C

解説:

The Gordon growth model values a stock assuming dividends grow at a constant rate indefinitely. The formula is:

Stock Value = $D \div (r - g)$,

where D is the expected dividend next year, r is the required rate of return, and g is the growth rate.

Substituting the values:

$\$2 \div (0.10 - 0.05) = \$2 \div 0.05 = \$40$.

This model is widely used in valuation for mature companies with stable dividend growth. It highlights the sensitivity of stock value to growth expectations and required returns. Option C correctly applies the Gordon growth model formula.

質問 # 85

Considering the fundamental relationships of the balance sheet, how can a company's assets increase without a corresponding rise in liabilities?

- A. The company could increase the amount of depreciation it recognizes.
- B. The company could increase the amount of cash it pays out as dividends.
- C. The company could finance the assets by increasing owners' equity.
- D. The company could finance the assets by restructuring its long-term debt.

正解: C

解説:

The balance sheet follows the basic accounting equation: $\text{Assets} = \text{Liabilities} + \text{Owners' Equity}$. This means that if assets increase, the increase must be matched by either an increase in liabilities, an increase in owners' equity, or some combination of both. Therefore, assets can rise without liabilities rising if the increase is financed through owners' equity. This might occur if the company issues new stock, receives additional capital contributions from owners, or retains earnings instead of distributing them as dividends. Choice A is incorrect because paying dividends reduces cash, which lowers assets and retained earnings. Choice B is also incorrect because depreciation reduces the book value of assets over time rather than increasing them. Choice C is not the best answer because restructuring long-term debt generally changes the form or timing of liabilities but does not explain an increase in assets without liabilities increasing. From a financial statement analysis perspective, understanding this relationship is essential when evaluating how a firm finances growth and how changes in the balance sheet affect leverage and ownership claims. Therefore, D is the correct answer because equity financing allows assets to increase without a matching increase in liabilities.

質問 # 86

What is a consequence of a firm having a longer cash cycle?

- A. Immediate increase in net income
- B. Instantaneous improvement in liquidity
- C. Decreased need to hold cash
- **D. Increased need to hold cash for operations**

正解: D

解説:

A longer cash cycle means that more time passes between when a firm pays cash for inventory or production inputs and when it receives cash from customers. As this cycle lengthens, more funds are tied up in operations for a longer period. This increases the firm's need to hold cash or obtain short-term financing to support day- to-day activities. For example, if inventory sits longer before being sold or if customers take longer to pay, the firm must continue covering payroll, suppliers, and other operating expenses while waiting to recover cash.

Financial management views the cash conversion cycle as a critical working capital measure because it directly affects liquidity needs, financing cost, and operational risk. Choice C is correct because a longer cycle usually requires greater operating cash support. Choice A is incorrect because longer cycles typically reduce liquidity pressure only if financing is abundant, which is not the normal interpretation. Choice B is incorrect because a longer cash cycle does not automatically raise profits. Choice D is the opposite of the correct relationship. Therefore, C is the best answer because longer operating cycles increase the amount of cash a firm must keep available for operations.

質問 # 87

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Financial-Management受験資格: <https://www.mogixam.com/Financial-Management-exam.html>

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まさか深ふか芳野よしのと庄しょう九郎くろうの合歓ごうかんが、美濃みのの乱らんをつぎつぎに呼Financial-Management関連資格知識よんでゆこうとは、たれも気きづかない、その間、私の車に乗った人を数えると十数

