

Accounting-for-Decision-Makers New Dumps Book: WGU Accounting for Decision Makers C213 VAC2 - Trustable WGU Accounting-for-Decision-Makers Exam Cram Review

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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 Sample Questions (Q36-Q41):

NEW QUESTION # 36

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% × \$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 # 37

A company plans to purchase inventory for the second half of a year as follows:

July = \$100,000

August = \$75,000

September = \$225,000

October = \$125,000

November = \$250,000

December = \$30,000

The company usually pays 50% of inventory purchases in the month of purchase, 35% in the following month, and 15% in the second month.

What are the forecasted October cash payments based on this information?

- A. \$78,750
- B. \$18,750
- C. \$152,500
- D. \$62,500

Answer: C

Explanation:

The correct answer is D. \$152,500 . To find October cash payments , include the portions of purchases paid in October from three different months:

* 15% of August purchases

* 35% of September purchases

* 50% of October purchases

Now calculate each amount:

15% of August (\$75,000) = \$11,250
35% of September (\$225,000) = \$78,750
50% of October (\$125,000) = \$62,500

Now add them:

$\$11,250 + \$78,750 + \$62,500 = \$152,500$

This is the total forecasted cash payment for October under the company's payment pattern. Budgeted cash disbursement questions often require tracking the timing of payments across multiple months, not just the current month's purchases.

Option B includes only 50% of October purchases. Option C includes only 35% of September purchases.

Option A includes only part of the earlier-month carryover. Since October cash payments must include all three applicable portions, the correct total is \$152,500, making Option D the right answer.

NEW QUESTION # 38

Which action should a managerial accountant consider taking if confronted by an ethical conflict?

- A. Confer with any stakeholder in the organization
- **B. Use an objective advisor confidentially**
- C. Report directly to the chief executive officer
- D. Consult with a coworker

Answer: B

Explanation:

The correct answer is A. Use an objective advisor confidentially. The IMA Statement of Ethical Professional Practice includes guidance for resolving ethical conflict and notes that management accountants may wish to discuss the matter with an objective advisor to obtain a better understanding of possible courses of action. This step is intended to help the accountant evaluate the issue carefully while preserving confidentiality and professionalism.

Option B is not the best answer because going directly to the chief executive officer is not always the first or most appropriate step. Ethical conflict guidance usually recommends following the organization's established chain of command unless the issue involves that level of management. Option C is incorrect because discussing the issue with "any stakeholder" could violate confidentiality. Option D is also weaker because consulting a coworker is not the same as seeking advice from an objective and appropriate advisor. The emphasis in professional ethics guidance is on confidentiality, sound judgment, and proper escalation.

Therefore, the most suitable action among the options given is to use an objective advisor confidentially, making Option A correct.

NEW QUESTION # 39

A company has projected the following sales for the spring quarter of a year:

April = \$300,000

May = \$325,000

June = \$375,000

Cash is used to pay for 65% of all sales. The remainder is on credit.

The pattern for credit receivables collections is as follows:

* Month of sale = 60%

* Month after sale = 30%

* Second month after sale = 10%

What are the projected cash sales for all three months of the spring quarter?

- A. \$350,000
- B. \$195,000
- C. \$105,000
- **D. \$650,000**

Answer: D

Explanation:

The correct answer is D. \$650,000. The question asks for projected cash sales for all three months of the spring quarter, not total cash collections including receivables from credit sales. Since 65% of all sales are cash sales, simply multiply total spring-quarter sales by 65%.

First, calculate total sales for April through June:

$\$300,000 + \$325,000 + \$375,000 = \$1,000,000$

Now calculate the cash-sales portion:

$65\% \times \$1,000,000 = \$650,000$

Therefore, the projected cash sales for the quarter are \$650,000 .

The credit collection percentages are not needed for this specific question because it asks only about cash sales , not total cash receipts. Those credit collection percentages would matter if the question asked for cash collections by month or by quarter from both current and prior credit sales.

Because 65% of the quarter's \$1,000,000 total sales are made in cash, the projected cash sales amount is \$650,000 , which makes Option D correct.

NEW QUESTION # 40

What is the impact on costs as sales volume decreases?

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

Answer: D

Explanation:

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 .

NEW QUESTION # 41

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