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Question 1

Question Type: MultipleChoice

Which of the following is the best example of a variable cost?

Options:

- A- Audit fees
- B- Rent
- **C-** Maintenance
- **D-** Shipping

Answer:

D

Question 2

Question Type: MultipleChoice

ptions:	
- Production worker	
- Account executive	
- IT contractor	
- HR Director	
nswer:	
uestion 3	
estion Type: MultipleChoice	
/hich of the following is the best example of applying business acumen to data analysis?	

Regarding cost analysis of compensation expense, which job is most likely to incur fixed costs for the company?

ptions:	
- Compiling data needed to calculate salary budgets and merit increases	
- Identifying trends and key messages emerging over time	
- Reviewing historical trends to complete annual budgets	
- Providing quarterly incentive estimates for accruals	
nswer:	
uestion 4	
stion Type: MultipleChoice	

What best describes a use of strategic analysis?

Options:

A- Pricing your products appropriately

- B- Understanding your business and its competitive strengths and weaknesses
- C- Forecasting profit, growth and investment performance to develop realistic budgets
- D- Evaluating prior year performance for the narrative portion of annual financial reports

Answer:

В

Question 5

Question Type: MultipleChoice

What is the term for the skills, technologies, applications and practices of continuous iterative exploration and investigation of past business performance used to gain insight and drive business planning?

Options:

- A- Business forecasting
- **B-** Business analytics
- C- Predictive modeling

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Answer: B	
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Question 6	
Question Type: MultipleChoice	
What best describes what forecasting helps the organization to do?	
Options:	
A- Recognize possible issues and concerns that will drive budget planning	
B- Prepare quarterly and annual reports and their associated statements	
C- Withhold payroll taxes for all elements of compensation	
D- Anticipate future capital needs by determining when the organization will enter the next phase of the business lifecycle	
Anguran	
Answer:	

Question 7

Question Type: MultipleChoice

What is the most accurate statement regarding forecasting?

Options:

- A- It is a precise estimate of what the future holds for the organization.
- B- It is done primarily by using historical revenue and expense data.
- C- It is done primarily by evaluating market conditions and economic indicators.
- D- It uses internal and external factors to help answer questions about business expectations for the future.

Answer:

D

Question 8

Question Type: MultipleChoice

The Alpha company ships an order to a customer on March 1st and invoices the customer for the product with the shipment, with payment terms of net 30 days. The customer's payment is received on April 5th. The payment clears the bank and shows on Alpha's account on April 8th. If Alpha is using accrual accounting, when does it record the revenue for this sale?

Options:

- A- March 1st
- B- March 31st
- C- April 5th
- D- April 8th

Answer:

Α

Question 9

Question Type: MultipleChoice

Which of the following best describes present value?

Options:

- A- The current value of holdings
- B- The current value of holdings and how much it will grow over time at a given rate of return
- C- The desired value in the future and what needs to be invested today to realize that amount
- D- The difference between the desired value in the future and the current value as a percentage of the desired value

Answer:

С

Question 10

Question Type: MultipleChoice

The XYZ Company opened a new manufacturing facility with a capital investment of 10,000,000. The cost to obtain the capital was 8%. In its first year of operations, the facility's net operating profit after taxes was 10,500,000. What was the economic value added (EVA) using the EVA formula?

Options:	
A- 500,000	
B- 840,000	
C- 8,000,000	
D- 9,700,000	
Answer:	
D	
D	
D	
Question 11	
Question 11 uestion Type: MultipleChoice	
Question 11	
Question 11 uestion Type: MultipleChoice	
Question 11 uestion Type: MultipleChoice	
Question 11 uestion Type: MultipleChoice	

- B- A company's efficiency in converting short-term capital into cash
- C- A company's mean capital expenditure per employee
- D- The amount of cash needed to meet the company's short-term obligations

Answer:

В

Question 12

Question Type: MultipleChoice

The "return" represented by the Total Shareholder Return (TSR) metric is the increase in what?

Options:

- A- Earnings
- **B-** Shares
- **C-** Market capitalization
- D- Increased market value and reinvested dividends paid

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