



C8^{Q&As}

Business Acumen for Compensation Professional

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QUESTION 1

What is the most accurate statement regarding the effect of compensation plans on the organization?

- A. They typically have the greatest effect on net income and operating results of any organizational expense or program
- B. Their success or failure is closely tied to the success or failure of organizationwide goals and objectives
- C. They have very little effect as long as they are managed effectively and efficiently
- D. They affect the organization's overall financial status and impact multiple stakeholders across most, if not all, business units

Correct Answer: D

QUESTION 2

Regarding fixed and variable costs, what are Finance's primary concerns?

- A. Fixed costs must be kept to a minimum, but variable costs can fluctuate since they tend to correlate with revenue.
- B. Variable costs often have a heavier focus than fixed costs, which applies to all areas, including compensation.
- C. Fixed costs and variable costs are equally important and both should be kept to a minimum.
- D. Fixed costs are not a concern because they cannot be changed, so the focus is primarily on variable costs.

Correct Answer: B

QUESTION 3

Regarding market position, a business with a high market share but low growth potential is typically referred to as what?

- A. A Star
- B. A Question Mark
- C. A Market Leader
- D. A Cash Cow

Correct Answer: D

QUESTION 4

Quarterly financial reports typically include data for a given quarter compared to what?



- A. The previous quarter
- B. The budget
- C. The same quarter in the previous year, plus the current six-month or nine-month cumulative comparables
- D. The aggregate performance of the same quarter in the previous three years

Correct Answer: C

QUESTION 5

What is the most accurate statement regarding forecasting?

- 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.

Correct Answer: D

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