



## C8<sup>Q&As</sup>

Business Acumen for Compensation Professional

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### QUESTION 1

Which of the following best describes the guiding principles and/or beliefs shared by stakeholders in an organization?

- A. Mission
- B. Vision
- C. Values
- D. Strategy

Correct Answer: C

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### QUESTION 2

An organization whose focus is on obtaining capital, marketing products or services, sales growth and cash conservation is most likely to be in what stage of the business lifecycle?

- A. Start-up
- B. Growth
- C. Mature
- D. Decline

Correct Answer: A

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### QUESTION 3

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

- A. Production worker
- B. Account executive
- C. IT contractor
- D. HR Director

Correct Answer: D

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### QUESTION 4

What do profits, equity and debt all have in common?

- A. They are all reported on the balance sheet.



- B. They are all sources of capital.
- C. They all incur the same costs to the business.
- D. Nothing. Each of these is a different financial metric.

Correct Answer: B

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#### QUESTION 5

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?

- A. 500,000
- B. 840,000
- C. 8,000,000
- D. 9,700,000

Correct Answer: D

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