

C8^{Q&As}

Business Acumen for Compensation Professional

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QUESTION 1

What happens to the marginal cost if revenue accelerates slower than variable costs but fixed costs remain the same?

- A. It remains the same.
- B. It decreases because variable costs are increasing.
- C. It increases at the same rate as variable costs.
- D. It becomes increasingly higher as revenues increase.

Correct Answer: D

QUESTION 2

Internal process metrics are most useful in which of the following situations?

- A. Assessing how well the business is running
- B. Determining employee satisfaction levels
- C. Measuring the financial success of the business
- D. Evaluating customer perceptions of products or services

Correct Answer: A

QUESTION 3

What information is found on the balance sheet?

- A. A list of what is owned, what is owed and the equity of an entity
- B. The revenues and expenses incurred by an entity over a period of time
- C. The change during the reporting period in cash and cash equivalents
- D. The profitability of the company as of a specific date

Correct Answer: A

QUESTION 4

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 5

What is the most likely explanation for why compensation and rewards require a strong grasp of business acumen for compensation professionals?

- A. Because the internal and external environments are constantly changing
- B. Because the best interests of the organization take priority, which can lead to difficult decisions and implementation issues
- C. Because they are emotional issues and stakeholders have many vested interests
- D. Because strong business acumen is required for all compensation decisions

Correct Answer: C

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