C8[Q&As]

Business Acumen for Compensation Professional

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QUESTION 1

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

QUESTION 2

Gross margin is which of the following, as percent of revenue?

A. Revenue minus cost of goods sold

B. Expenses plus taxes and depreciation

C. Gross profit minus expenses

D. Cost of goods sold

Correct Answer: A

QUESTION 3

The Delta Company has experienced increased turnover in the past two years. Data from exit interviews indicate that most of those leaving did so for better opportunities and higher compensation. If Delta pays at the highest percentile of the market for their peer group, what data analysis should they do?

A. Additional quantitative analysis to determine whether pay rates are truly competitive or existing data are unreliable

B. Qualitative data collection to talk to key stakeholders and employees and determine whether the exit interviews accurately reflect their concerns

C. Qualitative data collection in the form of an employee survey with questions about employee satisfaction with pay levels

D. No additional data analysis is needed. Delta should increase pay rates based on the existing data to decrease turnover.

Correct Answer: B

QUESTION 4

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

QUESTION 5

If a company has a higher percentage of employees with fixed compensation than variable compensation, what happens as revenues increase?

A. Compensation costs eventually stabilize and become a consistent percent of revenue.

B. Compensation costs and revenue increase at approximately the same rate.

C. Compensation costs eventually decrease as a percent of revenue, increasing profit growth.

D. Compensation costs remain the same as a percent of revenue until variable compensation costs exceed fixed compensation costs.

Correct Answer: C