

PRACTICE EXAM 16: PRINCIPAL ACCOUNTANT SIMULATION (100 QUESTIONS)

This practice exam contains 100 multiple-choice questions modeled on the Principal Accountant promotional examination administered by the New York State Department of Civil Service. Questions are divided evenly across the exam's four tested areas: Analyzing and Evaluating Information, Preparing Reports and Official Documents, Working and Interacting with Others, and Administrative Supervision. Read each question carefully and select the single best answer. Complete this exam in one sitting under timed conditions for the most realistic practice.

1. A memo states: "Backlog counts fell in each of the first two quarters before rising in the third, ending the year lower than where it started." Based solely on this statement, which conclusion is best supported?

- A. Backlog counts ended the year lower despite the third-quarter rise.
- B. Backlog counts remained completely unchanged throughout the year.
- C. Backlog counts were caused entirely by a staffing shortage.
- D. Backlog counts rose steadily across the entire year.

2. A table shows monthly exception counts of 27, 31, 28, and 35 across four consecutive months. Which statement about this data is accurate?

- A. Exceptions increased in every month compared to the one before it.
- B. Exceptions decreased overall from the first month to the fourth.
- C. Exceptions remained essentially flat across all four months.
- D. Exceptions did not increase in every month, though they ended higher than they began.

3. Two internal reports both note that peer-review hours and reported document accuracy rose together over the same year. Which conclusion is best supported by this observation alone?

- A. The additional peer review definitely caused the improved accuracy.
- B. The improved accuracy caused staff to request more peer review.
- C. The two measures are associated, but this alone does not establish that one caused the other.
- D. A completely unrelated factor is certainly responsible for both changes.

4. A passage describing a personnel transfer notes it was requested, sent for HR review, revised based on comments, and then finalized. Which sentence, if inserted, would most disrupt the passage's chronological order?

- A. "The initial request was submitted by the receiving unit."
- B. "The finalized transfer was sent to HR for review afterward."
- C. "The request was then routed to HR for review."
- D. "Revisions addressing HR's comments were made before finalization."

5. A memo states a unit's approved budget was \$198,000 and its actual spending was \$211,500. What percentage over budget did actual spending run, to the nearest tenth of a percent?

- A. 7.2%
- B. 6.3%
- C. 7.8%
- D. 6.8%

6. A passage reports that Section East processed 530 permits with an average of 11 days, Section West processed 650 permits with an average of 7 days, and Section Central processed 410 permits with an average of 15 days. Which section was fastest per permit?

- A. Section East
- B. Section West
- C. Section Central
- D. Cannot be determined from the data given

7. A rule states: "If a travel reimbursement exceeds \$1,500, division-head approval is required." A reimbursement for \$1,350 is submitted. Based only on this rule, what is required?

- A. Approval is not required, since the rule applies only to reimbursements that exceed \$1,500.
- B. The reimbursement is automatically rejected for approaching the limit.
- C. The rule cannot be applied to a reimbursement under the threshold.
- D. Approval is required because the reimbursement is close to the threshold.

8. A report states that two offices piloted different complaint-intake methods, and both reported fewer unresolved complaints than before their pilots began. The report does not state actual unresolved-complaint counts or office sizes. Which conclusion is best supported?

- A. The busier office's method was clearly more effective overall.
- B. Both methods failed to produce any real improvement.
- C. The data does not support determining which method was more effective.
- D. One method must have outperformed the other since both improved somewhat.

9. A four-year data series for average intake time reads: 20, 23, 17, 26 days. Which statement most accurately characterizes this pattern?

- A. Intake time increased steadily across all four years.
- B. Intake time decreased steadily across all four years.
- C. Intake time was identical in every single year.
- D. Intake time shows no single consistent direction across the four years.

10. A passage states that a unit's rework rate declined after a revised checklist was introduced, but does not mention whether staffing levels or task volume also changed. Which conclusion is best supported?

- A. The revised checklist definitely and entirely caused the decline.
- B. The decline occurred after the checklist began, though a cause is not established.
- C. Staffing changes, not the checklist, definitely caused the decline.
- D. The rework-rate decline is entirely unrelated to the revised checklist.

11. A table lists three units with approved budgets of \$375,000, \$280,000, and \$215,000, and actual spending of \$368,200, \$286,900, and \$212,300 respectively. What percentage of the combined approved budget was actually spent, to the nearest tenth of a percent?

- A. 99.7%
- B. 98.1%
- C. 97.4%
- D. 100.8%

12. A report notes that a unit's customer-wait time declined in each of the last three months. Which is the most reasonable conclusion based only on this statement?

- A. Wait time will definitely continue declining next month as well.
- B. The unit's staff are clearly not being challenged enough.
- C. The reported wait-time figures themselves must be inaccurate.
- D. The unit has shown a recent pattern of declining wait time.

13. A chart legend defines transaction codes as C (Cleared), F (Flagged), H (Held), and V (Voided). A table lists six transactions with codes C, F, H, C, V, and F. How many transactions require follow-up review, meaning coded Flagged or Held?

[Figure PQ-1: A simple status table listing six transactions labeled Transaction 1 through Transaction 6, each with a single-letter status code in a column labeled 'Status': Transaction 1 = C, Transaction 2 = F, Transaction 3 = H, Transaction 4 = C, Transaction 5 = V, Transaction 6 = F. A legend box beside the table defines C = Cleared, F = Flagged, H = Held, V = Voided. Clean, minimal table style, black text on white background, suitable for print.]

- A. Two, counting only the Cleared transactions.
- B. One, counting only the transaction that is Held.
- C. Three, counting every transaction coded F or H.
- D. Zero, since all transactions have been resolved.

14. A passage compares two proposed fixes for a recurring report-export failure: one proposes adding server memory because failures cluster during month-end export runs; the other proposes fixing a specific formatting-template bug because failures occur regardless of export volume. Which recommendation does the passage's own evidence better support?

- A. Adding memory, since more memory always reduces failures.
- B. Fixing the template bug, since failures occur independent of volume.
- C. Both equally, since either change would likely help somewhat.
- D. Neither, since the evidence is entirely insufficient either way.

15. A passage states a unit's turnaround improved in a period when a new routing rule was also introduced. An answer choice asserts the routing rule caused the improvement. Is this a reasonable conclusion from the passage alone?

- A. No, because the passage only shows the two events occurred together, not causation.
- B. Yes, because new routing rules always directly and reliably improve turnaround.
- C. Yes, because the timing alone makes the causation completely obvious here.
- D. No, because turnaround data of this kind is inherently unreliable to use.

16. A report states a specific \$3,100 shortfall was traced to an unposted credit and corrected through an adjusting entry. For a public-facing summary, which version best matches that audience's actual need?

- A. A full explanation including the specific entry number and adjustment method used.
- B. An explanation covering only the account's full transaction history.
- C. A condensed statement that a \$3,100 shortfall was identified and corrected.
- D. A description of the agency's entire internal control framework.

17. A passage discussing three field units' caseloads includes a true, clearly stated detail about unit vehicle assignments that is unrelated to a question asking specifically about caseload totals. This detail is best described as:

- A. A distractor data point — accurate, but not relevant to the specific question asked.

- B. An error the passage should be corrected for.
- C. The single most important fact in the entire passage.
- D. Clear evidence the passage was written carelessly.

18. A table shows Category T worth 34% of a 50-question set and Category U worth 66%. If this proportion is scaled to a 100-question set, how many questions represent Category T?

- A. 17
- B. 50
- C. 66
- D. 34

19. A passage states that a system upgrade occurred at the same time overall filing volume also decreased agency-wide. A rushed reader assumes the upgrade alone explains a drop in processing time. What has this reader overlooked?

- A. Processing time cannot decrease for any reason.
- B. The system upgrade described in the passage did not actually occur.
- C. A second factor mentioned in the passage — the volume decrease — could also explain the change.
- D. Processing time and upgrades are unrelated topics entirely.

20. A flowchart shows that a travel reimbursement over \$1,500 requires division-head approval, and independently, any reimbursement involving international travel requires a currency-conversion review. A reimbursement for \$900 involves international travel. What does the flowchart require?

[Figure PQ-2: A simple branching flowchart showing one reimbursement box splitting into two independent parallel paths: one path labeled 'Over \$1,500?' leading to a box reading 'Division-Head Approval Required', the other path labeled 'International Travel?' leading to a box reading 'Currency-Conversion Review Required'. Both paths merge into a final box reading 'Finalize Only When All Required Steps Complete'. Flat, minimal flowchart style, black lines and text on white background, suitable for print.]

- A. Both requirements, since the two rules always apply together.

- B. A currency-conversion review only, since the international-travel rule applies independently of the amount.
- C. Approval only, since the amount is the primary trigger.
- D. Neither requirement, since the amount is under the threshold.

21. A passage includes one especially detailed anecdote about a single delayed refund alongside routine processing data showing most refunds were issued promptly. Which approach best avoids a common reasoning trap here?

- A. Treating the anecdote as more representative than the broader routine data.
- B. Ignoring the anecdote completely since it is only one example.
- C. Weighing the full body of evidence, not just the single most memorable detail.
- D. Assuming the anecdote reflects a widespread systemic problem.

22. A reader forms an initial impression that a report will conclude a new process failed, then notices mainly the details supporting that impression while reading further. This pattern is best described as:

- A. Correlation error.
- B. A confirmation-driven reading that risks overlooking contradicting details.
- C. Overgeneralization from a single example.
- D. A reasonable and unbiased approach to reading.

23. A passage describes one specific instance of a posting error in a single team. An answer choice concludes this reflects a department-wide systemic problem. Is this conclusion reasonable based on the passage alone?

- A. No, since one instance does not establish the problem is widespread unless the passage says so.
- B. Yes, since one error always indicates a systemic issue.
- C. Yes, since the passage implies wider problems by mentioning the error.
- D. No, because posting errors are never systemic in nature.

24. A candidate calculates a combined percentage by averaging three individual percentages (91.7%, 108.4%, and 97.6%) rather than summing the underlying totals first. When the three categories have different budget sizes, this approach is:

- A. Correct, since averaging percentages always yields the true combined rate.
- B. Acceptable as a reliable estimate in every case.
- C. Correct only if all three categories are exactly equal in size.
- D. Generally incorrect, and the true combined rate should be calculated from summed totals instead.

25. A checklist for evaluating a conclusion asks whether it holds up across every period mentioned, avoids asserting causation from mere association, and avoids extending a single example into a general claim. This checklist is best used to:

- A. Replace the need to read the passage carefully in the first place.
- B. Determine the passage's overall length and structure.
- C. Catch common reasoning traps before finalizing an answer choice.
- D. Apply only to numerical data, never to written passages.

26. "The claim, along with its two supporting exhibits, requires review." Which word must agree with the true subject of this sentence?

- A. "Require," agreeing with the plural "exhibits."
- B. Either verb form works equally well here.
- C. The sentence has no identifiable subject at all.
- D. "Requires," agreeing with the singular subject "claim."

27. "The chief told the reviewer that her memo needed revision." What is the main grammatical problem with this sentence?

- A. The pronoun "her" has an ambiguous antecedent.
- B. The verb tense is inconsistent throughout.
- C. There is a comma splice present.

D. The sentence is technically a fragment.

28. "The clerk checks the ledger and noted two entries yesterday." Which revision corrects the tense inconsistency?

- A. "The clerk will check the ledger and note two entries yesterday."
- B. "The clerk checked the ledger and noted two entries yesterday."
- C. "The clerk checks the ledger and notes two entries yesterday."
- D. "The clerk is checking the ledger and noted two entries yesterday."

29. "The review identified issues with intake, tracking invoices, and the training of staff." What revision corrects the parallel structure problem?

- A. "The review identified issues with intake, in tracking invoices, and in the training of staff."
- B. "The review identified issues with intake, invoice tracking, and staff training."
- C. "The review identified issues: intake, tracking invoices, training of staff."
- D. The sentence does not actually require any revision.

30. "The unit completed its year-end audit, the report was distributed the following morning." What is the error in this sentence?

- A. A dangling modifier appearing at the start.
- B. A subject-verb agreement error present.
- C. A comma splice joining two independent clauses.
- D. A sentence fragment lacking a subject entirely.

31. "Whereas the payment was posted after the closing period." What is the primary issue with this construction, standing alone as written?

- A. It is a sentence fragment, lacking a main clause to attach to.
- B. It has a clear subject-verb agreement error somewhere in it.

- C. It is technically a run-on sentence structure as written.
- D. It contains a comma splice joining two clauses improperly.

32. A colon is used to introduce a list, explanation, or elaboration. Which sentence uses a colon correctly?

- A. "The panel reviewed: the report, the ledger, and the invoice."
- B. "The panel reviewed the: report, ledger, and invoice."
- C. "The panel: reviewed the report, ledger, and invoice."
- D. "The panel reviewed three documents: the report, the ledger, and the invoice."

33. "The office saw a marked rise in submissions." Which revision most improves this sentence's clarity and precision?

- A. "The office saw quite a marked rise in submissions lately."
- B. "The office's submissions went up by a good margin."
- C. "The office's submission volume increased by 24 percent over the prior quarter."
- D. No revision is needed; the original sentence is already precise.

34. Which sentence correctly uses "affect" and "effect"?

- A. "The change will effect staffing and produce an unexpected affect on morale."
- B. "The change will affect staffing and produce an unexpected affect on morale."
- C. "The change will effect staffing and produce an unexpected effect on morale."
- D. "The change will affect staffing and produce an unexpected effect on morale."

35. "Honestly, the crew just botched this whole transition." Which revision best matches the formal, objective tone required for official government writing?

- A. "The transition was not completed as required."
- B. "The crew totally failed to manage this transition."

- C. "The crew really let everyone down on this transition."
- D. "The crew clearly dropped the ball on this one."

36. "Reviewing the ledger quickly, the entry was found by the clerk." What is the grammatical problem with this sentence?

- A. A comma splice joining two independent clauses improperly.
- B. A dangling modifier, since the phrase describes "the entry" rather than "the clerk."
- C. A faulty, incomplete comparison between two unlike things.
- D. A clear subject-verb agreement error found in the sentence.

37. "This year's filings were higher than last year." What is the error in this comparison?

- A. The sentence compares a filings figure to a year rather than to last year's filings.
- B. The verb tense does not match the subject correctly.
- C. The sentence contains a dangling modifier.
- D. There is actually no error in this sentence.

38. "Staff must complete the module by Friday. You could lose access if this deadline is missed." What point-of-view problem appears across these two sentences?

- A. A shift from past tense to future tense between sentences.
- B. A subject-verb agreement error in the second sentence.
- C. There is no point-of-view problem in these two sentences.
- D. An unnecessary shift from third person to second person between the two sentences.

39. "After completing the reconciliation, the memo was written by the accountant." What is the error in this sentence?

- A. A clear subject-verb agreement error present in this sentence.
- B. An incorrect and improper use of a semicolon here.

- C. A dangling modifier, since the phrase describes "the memo" rather than "the accountant."
- D. A faulty, incomplete comparison between two unlike things.

40. Which phrase contains unnecessary redundancy that should be revised for conciseness?

- A. "Weekly digest"
- B. "True fact"
- C. "Pending referral"
- D. "Approved amendment"

41. "The reviewing officer should notify the relevant division once the file has been closed." What makes this instruction ambiguous?

- A. It does not specify which division is meant or when to notify.
- B. It contains an obvious comma splice error somewhere.
- C. The verb tense used is clearly inconsistent throughout.
- D. It relies entirely on passive voice throughout the sentence.

42. In regulatory writing, which word choice indicates a mandatory requirement rather than a permitted, optional action?

- A. "May"
- B. "Shall"
- C. "Might"
- D. "Could"

43. "Recipients may want to think about submitting the acknowledgment within a reasonable timeframe." What is the main problem with this regulatory sentence?

- A. It uses the word "acknowledgment" incorrectly throughout.
- B. It is grammatically an incomplete sentence fragment.

- C. It lacks an enforceable, specific standard and signals only an optional action.
- D. It correctly balances flexibility with a clear enforceable standard.

44. A properly revised regulatory sentence reads: "Recipients shall submit the acknowledgment within 10 business days of the notice." What makes this version an improvement over a vaguer draft?

- A. It is shorter overall than the original draft version.
- B. It uses more sophisticated vocabulary than before.
- C. It avoids stating who is responsible for the action.
- D. It states a mandatory obligation clearly and sets a specific, enforceable deadline.

45. A report's executive summary should contain:

- A. Only the report's title and the author's name.
- B. Detailed procedural steps not covered in the body of the report.
- C. A condensation of the report's purpose, key findings, and recommendations already covered in the body.
- D. New findings not mentioned anywhere else in the report.

46. Four sentences describe a licensing review out of order: (1) the license was approved and issued; (2) the application was received and logged; (3) submitted credentials were reviewed for completeness; (4) the review supported approval. What is the correct chronological order?

- A. 1, 2, 3, 4
- B. 4, 3, 2, 1
- C. 3, 2, 4, 1
- D. 2, 3, 4, 1

47. A paragraph's topic sentence states its main point, and every following sentence should support that point. A sentence that is accurate but addresses a different topic than the paragraph's stated focus:

- A. Breaks paragraph unity and belongs in a different paragraph or section.
- B. Improves the paragraph by adding useful variety.
- C. Should always be deleted from the document altogether.
- D. Is acceptable as long as it is grammatically correct.

48. Which transition word correctly signals a causal result between two ideas, where the second follows because of the first?

- A. "However"
- B. "Therefore"
- C. "Furthermore"
- D. "Meanwhile"

49. A report is intended for a technical audience of fellow examiners reviewing an eligibility-determination methodology. Which level of detail is most appropriate for this specific audience?

- A. No procedural detail at all, only the final outcome.
- B. A single condensed sentence noting only that determination was completed.
- C. Precise, granular detail including the specific eligibility criteria and exception-handling method used.
- D. General background context unrelated to the specific methodology.

50. A document references a specific rule governing a situation but cites it only as "per applicable guidance." What problem does this create when a specific, identifiable rule actually governs the situation?

- A. It creates unnecessary ambiguity about which specific requirement is actually being applied.
- B. It is the correct, standard way to cite any regulation properly.
- C. It makes the document unnecessarily long overall.
- D. It has no real drawback in this context.

51. A coworker at your level was responsible for a supporting exhibit you need to finish a shared submission due tomorrow, and it is now a day late. What is the most effective next step?

- A. Say nothing and wait, hoping the exhibit arrives in time.
- B. Complete the submission without the exhibit and note the gap later.
- C. Immediately escalate to the coworker's supervisor without speaking to the coworker first.
- D. Contact the coworker directly to confirm status, and proactively notify your own supervisor of the risk to the shared deadline.

52. A member of the public emails, upset that a certification submitted a month ago has not been processed, though you know the delay is not unusual given current volume. What is the most effective response?

- A. Explain that volume is heavy and there is nothing more to add.
- B. Acknowledge the applicant's frustration, provide an honest status update, and give a realistic completion estimate.
- C. Promise the certification will be finished by tomorrow to end the exchange.
- D. Forward the email to another office without addressing the concern.

53. Two coworkers are arguing loudly about a task-ownership disagreement in a shared workspace, disrupting others nearby, and you hold no supervisory authority over either person. What is the most effective first response?

- A. Calmly and directly ask that the conversation continue privately or at a lower volume.
- B. Immediately report the incident to your own supervisor.
- C. Take a side in the disagreement to help resolve it faster.
- D. Ignore it, since it is not your direct responsibility.

54. A supervisor needs to inform a team member that their handling of a vendor dispute fell short of expected standards, and that a similar issue occurred once before. Which communication channel is most appropriate?

- A. A brief email noting the concern briefly.
- B. Raising it casually near the supply closet.

- C. Addressing it during the team's regular group meeting.
- D. A private, scheduled conversation.

55. Active listening in a workplace conversation about a complex instruction is best demonstrated by:

- A. Remaining completely silent until the other person finishes speaking.
- B. Taking detailed notes without offering any verbal response.
- C. Briefly restating what was understood to confirm accuracy before responding.
- D. Responding immediately with a counterpoint of your own.

56. Two answer choices in a workplace scenario convey the same substantive, accurate information, but one delivers it in a dismissive tone and the other in a calmer, more constructive tone. Which is generally the stronger choice?

- A. The dismissive version, since it is more direct.
- B. The calmer, more constructive version.
- C. Neither, since tone does not matter if content is accurate.
- D. Both are equally effective choices here.

57. A staff member has missed the same recurring submission deadline three times over two months. What best characterizes an appropriately proportionate response across all three occurrences?

- A. Formal discipline immediately after just the first occurrence.
- B. No response at all until a fourth occurrence happens.
- C. Reassigning the task permanently without holding any conversation.
- D. An escalating response — informal, then formal, then a written warning if needed.

58. A coworker's feedback to a peer states, "You've missed our last two shared check-ins," rather than "you clearly don't respect this team's schedule." What makes the first version more effective?

- A. It is a noticeably shorter sentence overall than the alternative.

- B. It avoids mentioning check-ins at all in the sentence.
- C. It focuses on specific, observable behavior, not an unverifiable judgment.
- D. It simply uses more formal vocabulary than the alternative.

59. Two teams you coordinate with both need the same shared vehicle for overlapping time periods, and each argues their need is more urgent. What is the most effective first step?

- A. Grant the vehicle to whichever team asked first.
- B. Gather the specific facts behind each team's stated urgency before deciding or escalating.
- C. Grant the vehicle to whichever team has more staff.
- D. Deny both requests to avoid taking a side.

60. A joint deliverable was missed, and two team members are now blaming each other in front of the rest of the team. What is the most effective response?

- A. Move the conversation out of the shared setting promptly, then privately gather the actual facts.
- B. Side with whichever team member speaks up first.
- C. Ignore the exchange and let the team members resolve it themselves.
- D. Publicly assign blame immediately to end the disruption.

61. Your supervisor asks you to complete a detailed exception log by tomorrow morning, which you know is not realistically achievable without sacrificing accuracy given its actual scope. What is the most effective response?

- A. Agree to the deadline and rush the log to meet it.
- B. Say nothing and miss the deadline without warning.
- C. Refuse the task outright without offering any alternative.
- D. Raise the constraint promptly and propose a specific, realistic alternative or scoped-down version.

62. A task with a same-day deadline carries minor consequences if slightly delayed, while a task with a longer deadline carries significant downstream consequences if neglected. Which task is more important, even though it may not feel as urgent today?

- A. The task with the longer deadline but significant consequences.
- B. Neither task matters until its own deadline arrives.
- C. The same-day task, since urgency should always come first.
- D. Both tasks carry identical priority regardless of consequences.

63. You are midway through a planned week of work when your supervisor assigns an unexpected, time-sensitive task due in two days. What is the most effective first step?

- A. Ignore the new assignment until the planned work is finished.
- B. Assess which existing tasks are genuinely time-sensitive versus reschedulable, and communicate any resulting changes proactively.
- C. Refuse the new assignment since it was not part of the original plan.
- D. Silently deprioritize existing commitments without informing anyone.

64. You review and approve a landlord invoice and notice the landlord's newly listed contact is a former roommate. What is the most effective response?

- A. Continue the review personally since you are confident it would not affect your decision.
- B. Disclose the relationship only if someone else happens to notice.
- C. Disclose the relationship to your supervisor immediately and request reassignment of the review.
- D. Complete the review quickly to avoid drawing attention to it.

65. You approve a shift-swap request for one team member without difficulty, but a similar request from a different team member requires additional review due to a coverage gap the second request would create. A team member raises a concern that this looks like favoritism. What is the most effective response?

- A. Change the original decision immediately to avoid any appearance of inconsistency.
- B. Dismiss the concern without offering any explanation.
- C. Explain the actual, legitimate coverage difference between the two situations clearly and directly.
- D. Avoid discussing the matter further with the team member.

66. Personnel matters and sensitive interpersonal situations generally require:

- A. Immediate public disclosure to maintain full transparency.
- B. Open discussion with the entire team so everyone stays informed.
- C. No documentation of any kind whatsoever.
- D. Discretion — sharing information only with those who have a legitimate need to know.

67. Which of the following is the best description of "overreach" in a situational-judgment answer choice?

- A. Taking no meaningful action at all in response.
- B. Taking an action bigger than the situation actually calls for.
- C. Staying strictly within one's own defined authority.
- D. Addressing the actual problem proportionately and directly.

68. Which of the following is the best description of "underreach" in a situational-judgment answer choice?

- A. Avoiding any meaningful action, hoping a problem resolves itself.
- B. Escalating to formal discipline before a direct conversation.
- C. Involving a supervisor several levels removed from the actual issue.
- D. Publicly correcting a colleague in front of the team.

69. A four-part test for evaluating situational-judgment answer choices asks whether a response addresses the actual problem, stays within stated authority, avoids skipping a reasonable step, and avoids overreacting to unconfirmed information. What is the value of applying this same test consistently across every item?

- A. It replaces the need to read the scenario carefully at all.
- B. It guarantees a perfect score on every single item.

- C. It is only useful for conflict-related scenarios specifically.
- D. It produces more consistent, reliable judgment than relying on instinct for some items and analysis for others.

70. A team member repeatedly checks personal messages during meetings, and two others have privately mentioned finding it disruptive. What is the most effective first response for a first-line supervisor?

- A. Speak privately with the employee about the specific behavior and its effect on the team.
- B. Place a written warning in the employee's file immediately.
- C. Address the behavior publicly at the next meeting when it happens again.
- D. Say nothing, since the complaints were informal.

71. A first-line supervisor needs to inform staff of a scheduling change but personally disagrees with it. What is the most effective and professional approach?

- A. Tell staff the change came from "upstairs" without explaining the reasoning.
- B. Understand the reasoning well enough to communicate it credibly and consistently to staff.
- C. Refuse to communicate the change to staff at all.
- D. Voice personal disagreement with the change before explaining it to staff.

72. A staff member you identified for valuable cross-training expresses reluctance, citing an already full workload. What is the most effective response?

- A. Mandate the training immediately without addressing the workload concern.
- B. Abandon the training opportunity at the first sign of reluctance.
- C. Take the workload concern seriously and explore ways to pace or schedule the training around it.
- D. Reassign the training to someone else without discussion.

73. A recurring issue with one staff member has been addressed verbally several times but never documented, and the pattern is now serious enough to warrant formal action. What is the most effective next step?

- A. Retroactively create documentation dated to match the earlier verbal conversations.
- B. Take no action since prior conversations were undocumented.
- C. Proceed straight to formal discipline without any further conversation.
- D. Begin documenting the pattern going forward and have a direct, honest conversation referencing the prior verbal discussions.

74. The compliance office requests a report by a date that conflicts with your unit's month-end close, and insists their deadline cannot move due to downstream requirements. What is the most effective approach?

- A. Unilaterally decide that your own deadline always takes precedence.
- B. Abandon your month-end close obligations to meet the external deadline.
- C. Engage the compliance office to understand their genuine need and explore a preliminary version.
- D. Ignore the compliance office's request entirely without any response.

75. Which best describes why understanding the genuine need behind a stated deadline is often more useful than treating a scheduling conflict as a rigid either-or decision?

- A. It rarely changes the outcome of the conflict at all.
- B. It frequently reveals a workable compromise that a rigid framing would miss.
- C. It is only relevant when both parties report to the same supervisor.
- D. It takes more time than simply choosing one deadline over the other.

76. A Principal Accountant directs three units, each led by its own supervisor, and identifies a new intake standard that should apply across all three. What is the most effective way to introduce this change?

- A. Communicate the direction to each unit supervisor, who then implements it with their own staff.
- B. Announce the change directly to all staff in a single email, bypassing the unit supervisors.
- C. Wait for each unit to independently discover the need for the standard.
- D. Implement the standard personally in only one unit as a trial.

77. A staff member from one unit, upon hearing informally about an upcoming change, emails you directly with detailed questions about how it affects her specific workflow. What is the most effective response?

- A. Answer all her detailed workflow questions directly and completely.
- B. Forward the email to the entire unit without any comment.
- C. Ignore the email since she should not have heard about it informally.
- D. Acknowledge briefly and redirect the questions to her own unit supervisor directly.

78. One unit supervisor allows staff a flexible break rotation, while another requires a fixed break schedule due to public-facing coverage needs specific to that unit. A staff member in the fixed-schedule unit raises a fairness concern. What is the most effective response?

- A. Impose identical scheduling rules across every unit regardless of operational differences.
- B. Explain the specific operational difference driving the two policies honestly and directly.
- C. Immediately change the fixed-schedule unit's policy to match the flexible one.
- D. Dismiss the concern without offering any explanation.

79. One of three units unexpectedly loses a staff member to a lengthy family-leave obligation of uncertain duration, and the unit supervisor reports they cannot maintain current workload. What is the most effective response?

- A. Work with the supervisor to identify tasks for temporary redistribution, and communicate the expected duration.
- B. Leave the affected unit to absorb the full gap entirely alone.
- C. Make a permanent reassignment decision immediately, before the duration is known.
- D. Ignore the supervisor's concern since staffing gaps are a normal occurrence.

80. A supervisor directly manages ten staff members without any intermediate supervisors and increasingly struggles to provide timely feedback. A reorganization adds five more direct reports. What does this scenario primarily represent?

- A. A staffing shortage requiring immediate hiring.
- B. A personal time-management issue solvable through better scheduling alone.
- C. A span-of-control problem best addressed by adding an intermediate supervisory layer.
- D. A training gap among the existing staff members.

81. Effective delegation generally reserves which type of decision for a supervisor's own direct attention?

- A. Routine, well-defined decisions with an established precedent.
- B. Genuinely high-stakes, sensitive, or precedent-setting decisions.
- C. Decisions that carry no real consequences either way.
- D. All decisions, regardless of their actual significance.

82. "Improve accuracy on routine reconciliations" versus "reduce reconciliation error rate from 10 percent to 4 percent by the end of the quarter." What makes the second version more effective as a stated objective?

- A. It simply uses more formal vocabulary than the first version.
- B. It is just a noticeably shorter sentence overall than the first.
- C. It carefully avoids mentioning any specific timeframe at all.
- D. It is specific and measurable, stating what, when, and how success is judged.

83. A broad objective set at the Principal Accountant level typically needs to be translated into unit-specific actions by each subordinate supervisor. Why is this translation step important?

- A. It allows each unit to ignore the objective if inconvenient.
- B. It removes the need for the objective to be measurable at all.
- C. Subordinate supervisors understand their own unit's workflow well enough to determine how the objective concretely applies.
- D. It eliminates the need for any later follow-up on progress.

84. Effective follow-up on a delegated objective is best characterized as:

- A. Checking progress at reasonable, predictable intervals and being available for obstacles raised.
- B. Requesting detailed daily status updates regardless of whether concerns have arisen.
- C. No follow-up at all once a task is delegated to someone.
- D. Following up only after a deadline has already been missed.

85. Your own supervisor informs you that a category of vendor audit must now be completed within nine business days rather than nineteen, effective immediately. What is the most effective way to communicate this to your three subordinate supervisors?

- A. Forward the directive without any additional context at all.
- B. Decide unilaterally how each unit should implement the change.
- C. Explain the new standard and reasoning, and let supervisors raise concerns.
- D. Wait until a supervisor asks about it before mentioning the change.

86. You learn a subordinate supervisor has told their staff that a procedural change came from "the office upstairs" and that they personally disagree with it, without explaining the actual reasoning. What is the most effective response?

- A. Ignore the pattern since the supervisor is technically communicating the change.
- B. Address it directly and privately with the supervisor, ensuring they understand the reasoning well enough to communicate it credibly.
- C. Address it in front of the supervisor's own staff to correct the record.
- D. Replace the supervisor immediately without further discussion.

87. Two units under your direction have noticeably different workloads, and the more heavily loaded unit's supervisor raises the concern directly. What is the most effective response?

- A. Investigate the cause, consider options, and follow up with both supervisors.
- B. Dismiss the concern as simply a normal part of the job.
- C. Wait to see if the imbalance resolves itself over time.

D. Redistribute the work without consulting the less-loaded unit's supervisor.

88. A subordinate supervisor produces excellent individual technical work, but two staff members from their unit report their questions are dismissed and they receive little guidance. What does this indicate about evaluating this supervisor's performance?

- A. The supervisor should be evaluated only on their own individual technical work.
- B. The staff complaints should be dismissed since the supervisor's technical work is strong.
- C. The supervisor's strong personal technical output offsets any concern about staff management.
- D. Strong technical performance does not offset a genuine deficiency in managing and developing staff.

89. Coding errors related to a particular vendor category occurred in two of three units over a quarter, though neither unit supervisor recognized it as a pattern, since each saw it only within their own unit. What is the most effective response?

- A. Address each unit's errors separately as isolated incidents.
- B. Share the cross-unit pattern with both affected supervisors and develop targeted training addressing the specific category.
- C. Implement a broad, generic training program covering many unrelated topics.
- D. Wait for a third unit to also report the same error before acting.

90. A subordinate supervisor has expressed interest in eventually advancing to a Principal-level role and is currently performing well. What is the most meaningful way to support their progression?

- A. Deliberately expand their exposure and give specific, honest readiness feedback.
- B. Wait until a position becomes available before discussing development.
- C. Provide only general encouragement without any change in responsibility.
- D. Avoid giving critical feedback so as not to discourage them.

91. Effective cross-training that reduces the risk of concentrated critical knowledge is best achieved by:

- A. Leaving it to happen informally whenever a convenient opportunity arises.
- B. Assigning it only to the newest staff members on the team.
- C. Avoiding it entirely to prevent workflow disruption.
- D. Planning it deliberately with clear objectives and a reasonable timeline.

92. A Principal Accountant's work regularly requires cooperation from other sections, such as procurement or legal sections, that do not report to the same chain of authority. Building constructive working relationships with these sections:

- A. Is unnecessary since formal authority is what actually matters.
- B. Should be avoided to maintain clear organizational boundaries.
- C. Is best done proactively, before an urgent cross-section need arises.
- D. Only matters during an actual crisis situation.

93. When representing your unit's work and findings to organizational leadership, which approach best supports long-term credibility?

- A. Presenting only favorable results and omitting any open issues.
- B. Deferring all reporting responsibility to subordinate staff.
- C. Avoiding specific claims to prevent being held accountable later.
- D. Presenting the unit's position accurately, including honestly acknowledging limitations or open issues.

94. Supervisory decisions with real consequences — performance concerns, disciplinary actions, significant assignment changes — benefit from contemporaneous documentation primarily because:

- A. Documentation is required for absolutely every routine workplace interaction.
- B. It protects both parties if a decision is later questioned or appealed.
- C. It eliminates the need for any direct conversation with the employee.
- D. It replaces the need for consistent standards applied across staff.

95. Effective documentation of a performance issue captures:

- A. Subjective characterizations of the employee's overall attitude.
- B. Speculation about the employee's underlying motives.
- C. Specific, observable facts — dates, described behaviors, and what was communicated and when.
- D. Only the most recent occurrence, without reference to any earlier pattern.

96. If one employee's performance issues are carefully documented while a similar pattern in another employee goes undocumented, what problem can this create later?

- A. Any later difference in how the two situations are handled becomes difficult to justify.
- B. It only matters if both employees work in the same unit.
- C. It has no bearing on fairness or consistency at all.
- D. No problem, since documentation practices do not need to be consistent.

97. A staff member has missed the same deadline three times over two months, addressed informally after the first, more formally after the second, and now a written warning is being considered after the third. What should the documentation for this situation include?

- A. Only the most recent occurrence, to keep the record concise.
- B. A general statement that the employee has "performance issues."
- C. A clear, factual record covering all three occurrences, showing the proportionate escalation.
- D. No documentation, since the matter was handled informally at first.

98. You realize a recurring issue has been addressed verbally several times but never documented, and the pattern is now serious enough that formal action may be warranted. What should you avoid doing?

- A. Retroactively fabricating a documented record of conversations that were not actually recorded as they happened.
- B. Having a direct conversation that honestly references the earlier verbal discussions.
- C. Beginning to document the pattern going forward from now on.
- D. Acknowledging to the employee that formal documentation is beginning now.

99. A first-line supervisor directs the day-to-day work of individual staff. A Principal Accountant's supervisory role, by contrast, most often involves:

- A. Directing individual front-line staff exclusively, with no intermediate supervisors.
- B. No supervisory responsibility of any kind at all.
- C. Only reviewing completed work after it has already been finished.
- D. Directing a staff that itself includes subordinate supervisors, at least one organizational level removed from front-line work.

100. Reaching directly around a subordinate supervisor to direct their staff personally, even with good intentions and substantively correct direction, tends to:

- A. Always improve efficiency with no meaningful drawbacks.
- B. Undermine that supervisor's authority and create confusion about who staff should take direction from.
- C. Strengthen the subordinate supervisor's own role over time.
- D. Have no meaningful effect on the organization at all.

Practice Exam 16: Answer Key and Explanations

1. A — The memo states backlog counts fell in the first two quarters, then rose in the third, ending the year lower than where it started. This directly supports the correct answer: the year ended lower despite the third-quarter rise. Option D misreads the pattern, and B and C both invent facts the memo never actually states or supports.

2. D — The four values, 27, 31, 28, and 35, do not rise every month, since 28 is a drop from 31, ruling out steady increase. But the final value of 35 exceeds the starting value of 27, ruling out a decrease. The data is also not flat, leaving the correct answer as the only statement matching both facts together.

3. C — Two measures moving together over the same period show only association, not proof that one caused the other. Without additional evidence ruling out other explanations, asserting a specific causal direction goes beyond what the data supports. The correct answer stays within what the passage actually establishes about this relationship between the two measures.

4. B — The passage's events unfold in order: requested, sent for HR review, revised, then finalized. A sentence claiming the finalized transfer was sent for HR review afterward contradicts this established

sequence entirely, since review must precede finalization, not follow it. The other three sentences all fit naturally within the passage's actual order.

5. D — Percentage over budget equals the difference between actual and approved spending, divided by the approved amount: (211,500 minus 198,000) divided by 198,000 equals 13,500 divided by 198,000, or approximately 0.068, which is 6.8 percent. This is a standard percentage-change calculation used throughout this exam; the other choices reflect common rounding errors.

6. B — Comparing the three stated average processing times directly, 11 days for Section East, 7 for Section West, and 15 for Section Central, shows Section West was fastest at 7 days per permit. The question asks specifically about speed per permit, so the total permit-count figures given for each section are irrelevant distractor data for this particular comparison.

7. A — The stated rule triggers division-head approval only when a travel reimbursement exceeds \$1,500. Since \$1,350 falls under that threshold, the rule as written does not require approval based on the dollar amount alone. The other options each add a requirement, outcome, or uncertainty that the stated rule, taken exactly as given, does not actually specify.

8. C — The report shows both offices improved relative to their own prior baselines, but it never reports the actual unresolved-complaint counts or office sizes needed to compare the two methods directly against each other. Without that comparable measurement, no conclusion about which specific method performed better is genuinely supported by the data provided here.

9. D — The four values, 20, 23, 17, and 26 days, rise and fall without ever moving consistently in one direction for all three transitions, ruling out both a steady increase and a steady decrease. The values are also not identical across the years, ruling out that option, leaving no single consistent direction across this data series.

10. B — The passage establishes only that the rework rate declined after the revised checklist began; it does not rule out other unmentioned factors, such as staffing or task volume, that could also explain the change. Option A overstates the evidence as definitive proof, while the other choices assert claims the passage never actually makes.

11. A — Summing the three approved budgets gives 870,000, and summing actual spending gives 867,400; dividing 867,400 by 870,000 yields approximately 0.9970, or 99.7 percent when rounded to the nearest tenth. This sum-then-divide approach is required because the three units differ in size, unlike averaging their three individual rates, which would mislead.

12. D — Three consecutive months of declining wait time directly supports describing this as a recent, observable pattern in the unit's performance. Projecting the pattern forward into next month without any stated basis for assuming it continues goes beyond the evidence, and the other options both add unstated judgments the passage never raises.

13. C — Per the legend, F and H are the two codes indicating a transaction requires follow-up review, meaning Flagged or Held. Scanning the six codes, C, F, H, C, V, and F, shows two F codes and one H

code, for a combined total of three transactions requiring follow-up review, matching the correct answer exactly as intended.

14. B — Because the report-export failures occur regardless of export volume, adding server memory would likely not resolve a problem tied to a specific formatting-template bug rather than month-end load. The recommendation targeting the template bug directly addresses the pattern the passage actually describes, making it the better-supported recommendation of the two offered here.

15. A — The passage shows only that improved turnaround and the introduction of a new routing rule occurred during the same period; it does not establish that one factor actually caused the other, since other explanations remain entirely possible. The other options treat simple co-occurrence as if it were proof of causation, which this data cannot support.

16. C — A public-facing summary concerned with whether a matter was resolved needs a condensed outcome statement, not internal procedural detail like a specific entry number or the exact adjustment method used. The other options each supply either the wrong kind of detail or an entirely unrelated topic for this particular audience's actual needs here.

17. A — A distractor data point is accurate and clearly stated within the passage, but it answers a different, unrelated question than the one actually asked. The vehicle-assignment detail here is true but genuinely irrelevant to a question specifically about caseload totals, which is exactly what makes this option the correct description of that particular detail.

18. D — Scaling a 34 percent proportion up to a new 100-question total means calculating 0.34 multiplied by 100, which equals 34 questions. This preserves the original percentage weighting while adjusting only the overall total count, which is exactly the kind of proportional scaling calculation tested whenever a weighting is applied to a differently sized total.

19. C — The passage explicitly mentions a second factor, the agency-wide filing-volume decrease, occurring at the same time as the system upgrade. A reader who attributes the drop in processing time solely to the upgrade has overlooked this second, explicitly stated factor, which could equally well explain part or all of the described change here.

20. B — The two flowchart rules operate independently of each other: the dollar-amount rule and the international-travel rule. Since \$900 falls under the \$1,500 threshold, division-head approval is not triggered by amount alone, but international travel independently triggers a currency-conversion review regardless of the dollar amount, matching the correct option exactly here.

21. C — Weighing the full body of evidence presented, rather than fixating on the single most vivid and memorable delayed-refund anecdote, avoids the availability trap, where a memorable detail gets unconsciously treated as more representative than the broader routine processing data actually shows across the full set of refunds described in this passage.

22. B — Noticing details that confirm an initial impression while overlooking details that complicate or contradict it is a confirmation-driven reading pattern, distinct from correlation error or

overgeneralization. This pattern genuinely risks missing a more balanced or qualified conclusion that the passage may actually support upon a more careful, complete second reading.

23. A — A single instance does not establish that a problem is department-wide unless the passage explicitly states the example is representative of a broader trend affecting other teams. The other options both overgeneralize from just one case or make a sweeping, absolute claim about posting errors that has no genuine basis in the passage.

24. D — When the underlying categories differ meaningfully in size, averaging their individual percentages produces a different and generally incorrect result compared with dividing the true combined totals directly. This averaging approach is only accurate in the narrow case where every category involved is exactly equal in size to the others being compared here.

25. C — A checklist covering consistency across every stated period, the difference between causation and mere association, and the risk of overgeneralizing from one example is a practical tool for catching the specific reasoning traps this chapter covers before finalizing an answer choice, supplementing careful reading rather than replacing it entirely here.

26. D — The true subject of this sentence is "claim," a singular noun; the phrase "along with its two supporting exhibits" is a prepositional phrase set off by commas, not part of the true subject. Removing that phrase reveals the singular subject clearly, so the verb must be singular: "requires," not the plural "require" the incorrect distractor proposes.

27. A — The pronoun "her" could reasonably refer to either "the chief" or "the reviewer," since both are female nouns appearing earlier with no other clue distinguishing which one "her" is meant to describe. This ambiguous antecedent is the sentence's core problem; there is no tense inconsistency, comma splice, or fragment issue present anywhere in this sentence.

28. B — The original sentence shifts from present tense ("checks") to past tense ("noted") mid-sentence, even though both actions occurred together in the same past event. The corrected version makes both verbs consistently past tense: "checked" and "noted." The other options shift both verbs to a single tense, but to the wrong tense for a completed action.

29. B — The original sentence mixes three different grammatical forms in one list: a noun phrase, a gerund phrase, and a different noun-phrase structure. The corrected version renders all three items as matching noun phrases, "intake," "invoice tracking," and "staff training," restoring parallel structure across the entire list rather than adding prepositions inconsistently instead.

30. C — The sentence joins two independent clauses, "the unit completed its year-end audit" and "the report was distributed," using only a comma with no coordinating conjunction. This is a comma splice, one of the most common punctuation errors tested on this exam, not a dangling modifier, fragment, or subject-verb agreement problem at all.

31. A — "Whereas" introduces a subordinate clause that depends on a main clause to complete its thought, and no main clause is ever provided here. Standing alone, this construction is a sentence

fragment rather than a complete thought. It contains no comma splice, no subject-verb agreement issue, and is not technically a run-on sentence in the usual sense.

32. D — A colon correctly follows a complete independent clause and introduces a list or explanation. "The panel reviewed three documents" is itself a complete sentence, making the colon placement here correct. The other options all place the colon after an incomplete clause, breaking the basic grammatical rule that a colon must follow a complete thought.

33. C — "Marked" is a vague qualifier with no stated basis for comparison, while the correct option replaces it with a specific, verifiable figure: a 24 percent increase over the prior quarter. Official government writing favors this precise, checkable language over vague intensifiers like "quite a marked rise" or "a good margin," which the other options still rely on.

34. D — "Affect" is typically the verb, the correct word for how the change influences staffing, while "effect" is typically the noun, the correct word for the resulting impact on morale. "Will affect staffing" and "an unexpected effect" correctly assign each word to its distinct grammatical role. The other options misapply the words.

35. A — "The transition was not completed as required" states the same underlying fact as the original sentence but does so in neutral, objective, professional language appropriate for official writing. The other options all retain casual, informal, or emotionally loaded phrasing, and the original sentence itself is clearly too informal for this kind of formal document.

36. B — As written, the opening phrase "reviewing the ledger quickly" grammatically modifies "the entry," the subject of the main clause, but an entry cannot review anything. The phrase should instead modify "the clerk," the person actually performing the action. This is a classic dangling-modifier error, not an agreement error or faulty comparison.

37. A — The sentence compares "this year's filings," a quantity, to "last year," a time period, rather than comparing it to "last year's filings," the equivalent quantity from the prior period. This mismatch is a faulty, incomplete comparison. A correct revision would read "higher than last year's" to compare two genuinely equivalent things.

38. D — The first sentence is written in third person ("staff"), while the second sentence unexpectedly shifts into second person ("you"), addressing the reader directly without any stated reason tied to the content itself. Consistent point of view across a passage is a formal-writing standard tested here; there is no tense or agreement problem in either sentence.

39. C — As written, "after completing the reconciliation" grammatically modifies "the memo," since "the memo" is the subject of the main clause, but a memo cannot complete a reconciliation. The phrase should instead modify "the accountant," the person who actually performed the reconciliation. This is a dangling modifier, not an agreement or semicolon issue.

40. B — "True fact" is redundant because a fact is, by definition, already true; the word "true" adds no new meaning and should simply be cut from the sentence. The other three phrases, "weekly digest,"

"pending referral," and "approved amendment," each convey genuinely distinct, non-overlapping pieces of information without any redundancy present.

41. A — The instruction never specifies which "relevant division" is actually meant, nor precisely when notification should occur relative to the file being closed. Both gaps leave the instruction open to more than one reasonable reading, which is exactly what makes it ambiguous. The sentence contains no passive-voice issue, comma splice, or tense problem otherwise present here.

42. B — In regulatory and legal writing, "shall" denotes a mandatory requirement, an action that must be performed, while "may," "might," and "could" all denote a permitted but optional action instead. Using the correct word here changes the actual legal effect of a sentence, not merely its tone, which is why precise word choice matters in regulatory writing.

43. C — "May want to think about" signals an optional, discretionary action rather than a genuine requirement, and "a reasonable timeframe" is vague and unenforceable, providing no specific, checkable deadline. This combination of weak, non-mandatory language and vagueness is exactly what regulatory writing cannot afford to contain when a real requirement is intended.

44. D — The revised sentence uses "shall" to state a clear, mandatory obligation and replaces a vague timeframe with a specific, enforceable ten-day deadline. This precision is what regulatory language actually requires, not merely more sophisticated vocabulary or a shorter sentence, and it clearly identifies who is responsible for completing the required action.

45. C — An effective executive summary condenses the report's stated purpose, key findings, and principal recommendations that already appear in the body of the document; it is a condensation, not a preview of new material. Introducing findings nowhere else in the report would make the summary inaccurate and potentially misleading to a reader relying on it.

46. D — The internal language of each sentence establishes the true chronological order: the application is first received and logged, then submitted credentials are reviewed, then that review supports approval, and finally the license is approved and issued as the last step. This sequence, 2, 3, 4, 1, matches the passage's actual order of events exactly.

47. A — A sentence that is accurate but addresses a different topic than the paragraph's stated focus breaks paragraph unity, since every supporting sentence should develop the point the topic sentence establishes. Such a sentence belongs in a different paragraph or section, not this one, even though it may still be true and generally relevant elsewhere.

48. B — "Therefore" signals a causal result, where the second idea follows directly because of the first, which is the specific relationship being described here. "However" signals contrast, "furthermore" signals addition, and "meanwhile" signals simultaneous timing — none of which correctly represents a causal relationship the way "therefore" precisely does in this context.

49. C — A technical audience of fellow examiners reviewing an eligibility-determination methodology needs precise, granular detail, including the specific eligibility criteria and exception-handling method

used, in order to independently confirm the methodology was applied correctly and completely. A condensed outcome statement or no procedural detail would not serve this audience's genuine needs.

50. A — Citing only "applicable guidance" without naming the specific governing rule leaves real ambiguity about exactly which requirement is actually being applied, particularly when a specific, identifiable rule genuinely does govern the situation. Precise citation avoids this ambiguity entirely; it is not the standard, preferred approach whenever a more specific citation is actually available.

51. D — Contacting the coworker directly addresses the actual problem, while proactively notifying your own supervisor of the risk stays within your authority and does not skip a reasonable step. Waiting silently underreaches, immediately escalating to the coworker's supervisor skips the direct conversation, and completing the submission without the exhibit ignores a real risk to accuracy and completeness.

52. B — Acknowledging frustration honestly, providing a specific status update, and giving a realistic estimate addresses the actual concern professionally without making promises that cannot be kept. Dismissing the applicant fails to engage, an unrealistic promise risks a broken commitment the applicant cannot rely on, and forwarding the email avoids the underlying concern entirely without resolving it.

53. A — A calm, direct, low-key request addresses the actual disruption while staying within the authority of someone with no supervisory role over either coworker. Taking a side oversteps into a disagreement that is not yours to resolve, immediately escalating skips a reasonable first step, and ignoring it fails to address a real, ongoing workplace disruption nearby.

54. D — A sensitive performance conversation involving a repeated pattern benefits from a private, real-time setting where the employee can ask questions and provide context, which email, hallway conversations, and group meetings cannot reliably offer. The evaluative, personal nature of this content makes a private scheduled conversation the appropriate channel for this specific situation.

55. C — Active listening means more than staying silent; it includes confirming that you understood the message accurately before responding, which surfaces misunderstandings early. Silence alone does not confirm understanding, an immediate counterpoint skips confirming understanding first, and note-taking without any verbal response does not actually verify the listener understood the message correctly.

56. B — When two answer choices convey the same accurate substance, the one delivered in a calmer, more constructive tone is generally the stronger choice, since tone affects how a message is received and whether it helps resolve the underlying situation constructively. The other options either ignore that tone is being evaluated or favor the more dismissive delivery instead.

57. D — A proportionate response escalates gradually: an informal conversation after the first occurrence, a more formal discussion after the second, and a documented written warning only if the pattern continues into a third occurrence. Immediate formal discipline overreaches on a first instance, no response underreaches, and permanent reassignment skips every reasonable intermediate step entirely.

58. C — Focusing on specific, observable behavior, missed shared check-ins, rather than an unverifiable character judgment about respect, makes feedback constructive and defensible. The behavior-focused

version can be discussed factually and addressed directly, while a character judgment cannot be proven or disproven, which is exactly why this option describes the more effective approach.

59. B — Gathering the specific facts behind each team's stated urgency before deciding respects both teams and avoids an uninformed decision. Granting the vehicle based on who asked first or which team has more staff ignores the actual urgency involved, and denying both requests avoids the problem instead of engaging with the genuine scheduling conflict directly.

60. A — Moving the conversation out of the shared setting addresses the public disruption immediately, while gathering facts privately afterward avoids assigning blame based on incomplete information. Publicly assigning blame acts before the facts are known, ignoring the exchange allows the disruption to continue, and taking a side prematurely is unfair without verifying what happened first.

61. D — Raising the constraint promptly and proposing a specific, realistic alternative addresses the actual problem professionally without either accepting an unworkable deadline or missing it silently. Agreeing to rush the log risks sacrificing accuracy, saying nothing provides no warning, and refusing outright without an alternative is unhelpful pushback offering no constructive path forward here.

62. A — A task with significant downstream consequences if neglected is more important than a same-day task with only minor consequences if slightly delayed, even though the same-day task may feel more urgent in the moment. The other options treat urgency and importance as identical or ignore that consequences determine genuine priority between competing tasks.

63. B — Assessing which existing tasks are genuinely time-sensitive versus reschedulable, then communicating any resulting changes proactively, addresses the new assignment without silently abandoning existing commitments others may depend on. Ignoring the new assignment fails to respond to genuine urgency, and refusal or silent deprioritization both fail to communicate proactively with affected colleagues.

64. C — Disclosing the relationship to a supervisor immediately and requesting reassignment addresses the appearance of a conflict of interest, which exists regardless of whether actual bias would occur. Continuing the review personally leaves the appearance problem unresolved, and disclosing only if asked or rushing to avoid attention both fail to disclose proactively before acting on it.

65. C — Explaining the actual, legitimate coverage difference directly and honestly addresses the fairness concern with transparency, without either dismissing it or changing a decision that was actually well founded. Changing the original decision immediately may be unnecessary if the reasoning was sound, and dismissing or avoiding the conversation both fail to address the concern raised.

66. D — Discretion, sharing sensitive personnel information only with those who have a legitimate need to know, protects trust and confidentiality in interpersonal matters. Open discussion with the entire team or public disclosure both violate that discretion, and while documentation matters for accountability, claiming none is ever needed misstates how sensitive personnel matters should actually be handled.

67. B — Overreach means taking an action bigger than the situation actually calls for, such as escalating to formal discipline before a direct conversation has even occurred. Addressing the problem

proportionately describes a correctly calibrated response instead, staying within one's own authority is a separate, generally positive quality, and taking no action describes underreach, the opposite pattern.

68. A — Underreach means avoiding any meaningful action at all, hoping a problem will resolve itself without direct engagement from anyone involved. Escalating to formal discipline too early and involving a distant supervisor unnecessarily both describe overreach instead, and publicly correcting a colleague is a different kind of miscalibrated, disproportionate response entirely, not underreach itself.

69. D — Applying the same explicit four-part test consistently across every item produces more reliable, defensible judgment than relying on instinct for some items and careful analysis for others, since consistency in method tends to produce consistency in results. It does not guarantee a perfect score, apply only to conflict scenarios, or replace careful reading of each item.

70. A — Speaking privately with the employee about the specific behavior and its effect on the team addresses the actual pattern directly, without skipping a reasonable first step or overreaching. Saying nothing underreaches, a written warning without any prior conversation overreaches, and public correction at the next meeting is unnecessarily confrontational when a private conversation would work.

71. B — Understanding the reasoning behind a scheduling change well enough to communicate it credibly supports staff trust and consistent implementation, even when the supervisor personally disagrees with the change. Blaming an unnamed "upstairs" undermines trust, refusing to communicate at all fails a basic responsibility, and voicing personal disagreement first undermines the change before it is explained.

72. C — Taking the workload concern seriously and exploring a way to pace or schedule the training around it addresses the actual concern while still pursuing a genuinely valuable development opportunity. Mandating the training without addressing the concern ignores a real constraint, and abandoning the opportunity entirely or reassigning it elsewhere both discard real value unnecessarily.

73. D — Beginning to document the pattern going forward, combined with an honest conversation referencing the prior verbal discussions, addresses the genuine ongoing issue without fabricating a false record. Retroactively creating documentation is dishonest, taking no action allows a serious pattern to continue, and formal discipline without any further conversation skips a reasonable, direct next step.

74. C — Engaging the compliance office to understand their genuine underlying need often reveals a workable compromise, such as a preliminary report meeting their real need while the full version follows after month-end close. Unilaterally prioritizing your own deadline, abandoning your own obligations, or ignoring the request all treat this as a rigid conflict rather than exploring solutions.

75. B — Understanding the genuine need behind a stated deadline frequently reveals a workable compromise, such as a partial or preliminary deliverable, that a rigid either-or framing of the conflict would otherwise miss entirely. This approach is relevant regardless of reporting lines, and the modest additional time it takes often prevents a worse outcome for both parties.

76. A — Communicating the direction to each unit supervisor, who then implements it with their own staff, preserves each supervisor's role and lets them raise practical concerns before the change takes

effect. Bypassing supervisors entirely undermines their authority, waiting for independent discovery is unreliable, and testing in only one unit does not address the other two units at all.

77. D — Acknowledging briefly and redirecting detailed questions to her own unit supervisor preserves that supervisor's role as the one introducing the change and answering unit-specific questions. Answering directly bypasses the supervisor, ignoring the email is unresponsive, and forwarding it without comment does not actually help resolve anything, leaving the underlying question unaddressed for everyone involved.

78. B — Explaining the specific operational difference honestly addresses the fairness concern with transparency, without assuming the difference is unjustified. Imposing identical rules everywhere ignores genuine operational differences between units, dismissing the concern fails to address it at all, and changing the policy immediately may be unnecessary if the original policy was actually well founded.

79. A — Working with the supervisor to identify specific tasks for temporary redistribution, and communicating the expected duration to all three supervisors, addresses the genuine capacity problem without treating a temporary gap as permanent. Leaving the unit to absorb it alone ignores a raised concern, and a permanent decision before the duration is known is premature and poorly informed.

80. C — Ten direct reports growing to fifteen, with difficulty providing timely feedback, describes a structural span-of-control problem best addressed by adding an intermediate supervisory layer, not by managing time better alone. Misdiagnosing a structural issue as personal, or proposing hiring or training instead, both fail to address the actual described problem accurately here.

81. B — Effective delegation reserves genuinely high-stakes, sensitive, or precedent-setting decisions for a supervisor's own direct attention, since these carry the greatest consequence if handled inconsistently or poorly. Routine, well-defined decisions are exactly what should be delegated instead, decisions with no real consequences do not require this level of attention, and delegating everything creates a bottleneck.

82. D — The second version states specifically what is expected, a reduction from 10 to 4 percent, by when, and how success will be measured, making it genuinely actionable and evaluable. "Improve accuracy" is a vague aspiration with no way to confirm whether it was actually achieved, unlike the fully measurable second version of this objective.

83. C — Subordinate supervisors understand their own unit's day-to-day workflow well enough to translate a broad objective into concrete, unit-specific actions that actually fit how their unit functions. Allowing units to ignore the objective, removing measurability, and eliminating follow-up all describe outcomes that undermine, rather than support, effective objective-setting across multiple units.

84. A — Checking progress at reasonable, predictable intervals while remaining available for genuine obstacles balances oversight with trust in the subordinate supervisor's ability to manage the delegated objective. Frequent, detailed daily updates regardless of concern signals distrust, no follow-up at all abandons oversight, and waiting until a deadline is missed is far too late to be useful.

85. C — Explaining the new standard and its reasoning, while giving each supervisor a chance to raise unit-specific implementation concerns, supports effective, informed implementation across all three units. Forwarding the directive without context leaves supervisors uninformed, deciding unilaterally without their input ignores their frontline knowledge, and waiting to be asked is a passive, ineffective approach.

86. B — Addressing the pattern directly and privately with the supervisor, and ensuring they understand the reasoning well enough to communicate it credibly, corrects the problem without further undermining that supervisor's authority. Ignoring it allows a damaging pattern to continue, correcting it in front of their own staff undermines them further, and replacement is disproportionate.

87. A — Investigating the actual cause, considering reasonable options, and following up with both unit supervisors once a decision is made addresses the imbalance fairly and transparently. Dismissing the concern ignores a legitimate issue, waiting for the imbalance to resolve itself delays a needed response, and redistributing work without consulting the receiving unit's supervisor is unfair to that unit.

88. D — Strong individual technical performance does not offset a genuine deficiency in how a supervisor manages and develops their own staff, since supervising others effectively is a core, distinct part of the supervisory role itself. Evaluating only individual technical work, or dismissing the staff complaints because output is strong, both miss this essential distinction entirely.

89. B — Sharing the cross-unit pattern with both affected supervisors, and developing targeted training addressing the specific vendor category, responds to a pattern neither supervisor could see from within their own unit alone. Treating the errors as isolated incidents or as needing a third case first both miss the pattern, and a broad, generic program is not appropriately targeted at all.

90. A — Deliberately expanding exposure to broader decisions and giving specific, honest feedback about readiness gives a subordinate supervisor a concrete path toward advancement, beyond general encouragement alone. General encouragement provides no actual development, delaying support until a position exists is unnecessary, and withholding honest feedback denies exactly what genuinely supports real career progression.

91. D — Cross-training planned deliberately, with clear objectives and a reasonable timeline, produces reliable, even coverage across a staff, reducing the risk of concentrated critical knowledge. Leaving it to informal opportunity produces uneven results, assigning it only to newest staff is unnecessarily narrow, and avoiding it entirely leaves the underlying knowledge-concentration risk completely unaddressed.

92. C — Building constructive working relationships with other sections proactively, before an urgent need arises, makes future coordination considerably smoother than attempting to build a relationship for the first time under pressure. Formal authority alone does not guarantee cooperation from sections outside your chain, and limiting engagement to crises only is reactive and generally unreliable.

93. D — Presenting a unit's position accurately, including honestly acknowledging limitations or open issues, builds credibility over time that a track record of only favorable reporting cannot sustain once problems eventually surface. Omitting open issues risks a damaged reputation later, deferring entirely to

staff avoids the supervisor's own responsibility, and vague reporting undermines usefulness and trust alike.

94. B — Contemporaneous documentation protects both the organization and the employee if a decision is later questioned or appealed, and creates a factual record that does not depend on memory months later. Documentation is not required for every routine interaction, it does not eliminate necessary conversations, and it works alongside, not instead of, consistent standards across staff.

95. C — Effective documentation captures specific, observable facts, including dates, described behaviors, and exactly what was communicated and when, rather than subjective characterizations or speculation about the employee's underlying motives. Options drifting into unverifiable judgment, or documenting only the most recent occurrence, both fail to show the actual pattern building across multiple occurrences.

96. A — Inconsistent documentation across similarly situated employees makes any later difference in how those situations are handled difficult to justify, even if the underlying difference in treatment was actually reasonable at the time it was made. Claiming documentation consistency does not matter, or that it only matters within one unit, both understate this genuine fairness risk.

97. C — A clear, factual record covering all three occurrences shows the proportionate escalation from an informal conversation to a formal discussion to a considered written warning, supporting fairness for the employee and a defensible record for the organization. Documenting only the most recent occurrence or using vague general language both fail to show this necessary pattern accurately.

98. A — Retroactively fabricating a documented record of conversations that were not actually recorded as they happened is dishonest and undermines the integrity of the entire documentation process going forward. Beginning to document now, having an honest conversation referencing prior discussions, and acknowledging that formal documentation is starting are all appropriate, honest steps to take instead.

99. D — A Principal Accountant typically directs a staff that itself includes subordinate supervisors, placing this role at least one organizational level removed from the front-line staff performing the actual accounting and auditing work directly. Directing only front-line staff, having no supervisory role, or only reviewing finished work all misdescribe this level of supervisory responsibility that the role actually carries.

100. B — Reaching directly around a subordinate supervisor to direct their staff personally, even with good intentions and substantively correct direction, tends to undermine that supervisor's authority and create confusion about who staff should actually take direction from going forward. It does not reliably strengthen the supervisor's role, improve efficiency, or leave the organization genuinely unaffected.