PRACTICE EXAM 19: 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 improved in each of the first two quarters before worsening in the third, ending the year worse than where it started." Based solely on this statement, which conclusion is best supported?

A. Backlog counts improved steadily across the entire year.
B. Backlog counts ended the year worse despite early improvement.
C. Backlog counts were caused entirely by a system outage.
D. Backlog counts worsened steadily across the entire year.

2. A table shows monthly exception counts of 23, 27, 24, and 31 across four consecutive months. Which statement about this data is accurate?

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

3. Two internal reports both note that supervisory ride-along hours and reported field-error rates fell together over the same year. Which conclusion is best supported by this observation alone?

A. The additional ride-alongs definitely caused the reduced error rate.

B. The reduced error rate caused supervisors to schedule fewer ride-alongs.

C. A completely unrelated factor is certainly responsible for both changes.

D. The two measures are associated, but this alone does not establish that one caused the other.

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

A. "The initial request was submitted by the contracting unit."

B. "The request was then routed to legal counsel for review."

C. "The executed modification was sent to legal counsel for review afterward."

D. "Revisions addressing counsel's comments were made before execution."

5. A memo states a unit's approved budget was $188,000 and its actual spending was $201,300. What percentage over budget did actual spending run, to the nearest tenth of a percent?

A. 7.1%

B. 6.3%

C. 7.6%

D. 6.8%

6. A passage reports that Crew Alpha closed 500 cases with an average of 14 days, Crew Beta closed 630 cases with an average of 10 days, and Crew Gamma closed 410 cases with an average of 18 days. Which crew was fastest per case?

A. Crew Alpha

B. Crew Gamma

C. Cannot be determined from the data given

D. Crew Beta

7. A rule states: "If a training request exceeds $900, division-head sign-off is required." A request for $820 is submitted. Based only on this rule, what is required?

A. Sign-off is required because the request is close to the threshold.

B. Sign-off is not required, since the rule applies only to requests that exceed $900.

C. The rule cannot be applied to a request under the threshold.

D. The request is automatically denied for approaching the limit.

8. A report states that two units piloted different onboarding checklists, and both reported fewer new-hire errors than before their pilots began. The report does not state actual error counts or unit sizes. Which conclusion is best supported?

A. The larger unit's checklist was clearly more effective overall.

B. Both checklists failed to produce any real improvement.

C. The data does not support determining which checklist was more effective.

D. One checklist must have outperformed the other since both improved somewhat.

9. A five-year data series for average appeal-processing time reads: 27, 23, 32, 20, 35 days. Which statement most accurately characterizes this pattern?

A. Processing time increased steadily across all five years.

B. Processing time decreased steadily across all five years.

C. Processing time shows no single consistent direction across the five years.

D. Processing time was identical across every single year.

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

A. The revised form definitely and entirely caused the decline.

B. Staffing changes, not the form, definitely caused the decline.

C. The rejection-rate decline is entirely unrelated to the revised form.

D. The decline occurred after the form began, though a cause is not established.

11. A table lists three programs with approved budgets of $365,000, $275,000, and $210,000, and actual spending of $358,600, $281,900, and $207,200 respectively. What percentage of the combined approved budget was actually spent, to the nearest tenth of a percent?

A. 98.5%
B. 99.7%
C. 97.3%
D. 100.8%

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

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

13. A chart legend defines transaction codes as P (Posted), E (Error), H (Held), and V (Voided). A table lists six transactions with codes P, E, H, P, V, and E. How many transactions require corrective action, meaning coded Error 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 = P, Transaction 2 = E, Transaction 3 = H, Transaction 4 = P, Transaction 5 = V, Transaction 6 = E. A legend box beside the table defines P = Posted, E = Error, H = Held, V = Voided. Clean, minimal table style, black text on white background, suitable for print.]

A. Three, counting every transaction coded E or H.
B. Two, counting only the Posted transactions.
C. One, counting only the transaction marked Voided.
D. Zero, since all transactions have been resolved.

14. A passage compares two proposed fixes for a recurring report-generation delay: one proposes adding server capacity because delays cluster during month-end processing; the other proposes fixing a specific query-optimization bug because delays occur regardless of processing volume. Which recommendation does the passage's own evidence better support?

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

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

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

16. A report states a specific $2,700 shortfall was traced to a duplicate charge and corrected through a reversing 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 reversal method used.
B. A condensed statement that a $2,700 shortfall was identified and corrected.
C. A description of the agency's entire internal control framework.
D. An explanation covering only the account's full transaction history.

17. A passage discussing three regional offices' caseloads includes a true, clearly stated detail about office remodeling schedules that is unrelated to a question asking specifically about caseload totals. This detail is best described as:

A. An error the passage should be corrected for.

B. The single most important fact in the entire passage.

C. Clear evidence the passage was written carelessly.

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

18. A table shows Category F worth 42% of a 50-question set and Category G worth 58%. If this proportion is scaled to a 100-question set, how many questions represent Category F?

A. 21

B. 50

C. 42

D. 58

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

A. Processing errors cannot decrease for any reason.

B. A second factor mentioned in the passage — the volume decrease — could also explain the change.

C. The staffing change described in the passage did not actually occur.

D. Processing errors and staffing are unrelated topics entirely.

20. A flowchart shows that a training request over $900 requires division-head sign-off, and independently, any request involving out-of-state travel requires a travel-policy review. A request for $500 involves out-of-state travel. What does the flowchart require?

[Figure PQ-2: A simple branching flowchart showing one training-request box splitting into two independent parallel paths: one path labeled 'Over $900?' leading to a box reading 'Division-Head Sign-Off Required', the other path labeled 'Out-of-State Travel?' leading to a box reading 'Travel-Policy 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. A travel-policy review only, since the travel rule applies independently of the amount.

B. Sign-off only, since the amount is the primary trigger.

C. Neither requirement, since the amount is under the threshold.

D. Both requirements, since the two rules always apply together.

21. A passage includes one especially detailed anecdote about a single mishandled inquiry alongside routine service data showing most inquiries were handled well. 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. Assuming the anecdote reflects a widespread systemic problem.
D. Weighing the full body of evidence, not just the single most memorable detail.

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

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

23. A passage describes one specific instance of a coding 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 coding errors are never systemic in nature.

24. A candidate calculates a combined percentage by averaging three individual percentages (94.6%, 105.3%, and 99.1%) 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. Generally incorrect, and the true combined rate should be calculated from summed totals instead.

C. Acceptable as a reliable estimate in every case.

D. Correct only if all three categories are exactly equal in size.

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. Catch common reasoning traps before finalizing an answer choice.

B. Determine the passage's overall length and structure.

C. Apply only to numerical data, never to written passages.

D. Replace the need to read the passage carefully in the first place.

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

A. "Require," agreeing with the plural "exhibits."

B. "Requires," agreeing with the singular subject "petition."

C. Either verb form works equally well here.

D. The sentence has no identifiable subject at all.

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

A. The verb tense is inconsistent throughout.

B. There is a comma splice present.

C. The pronoun "her" has an ambiguous antecedent.

D. The sentence is technically a fragment.

28. "The examiner checks the form and noted one omission yesterday." Which revision corrects the tense inconsistency?

A. "The examiner will check the form and note one omission yesterday."

B. "The examiner checks the form and notes one omission yesterday."

C. "The examiner is checking the form and noted one omission yesterday."

D. "The examiner checked the form and noted one omission yesterday."

29. "The audit found gaps in staffing, tracking assets, and the training of clerks." What revision corrects the parallel structure problem?

A. "The audit found gaps in staffing, in tracking assets, and in the training of clerks."

B. "The audit found gaps: staffing, tracking assets, training of clerks."

C. "The audit found gaps in staffing, asset tracking, and clerk training."

D. The sentence does not actually require any revision.

30. "The office completed its year-end filing, the confirmation was sent the same day." What is the error in this sentence?

A. A dangling modifier appearing at the start.

B. A comma splice joining two independent clauses.

C. A sentence fragment lacking a subject entirely.

D. A subject-verb agreement error present.

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

A. It contains a comma splice joining two clauses improperly.

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 is a sentence fragment, lacking a main clause to attach to.

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

A. "The panel reviewed three documents: the report, the invoice, and the receipt."

B. "The panel reviewed: the report, the invoice, and the receipt."

C. "The panel reviewed the: report, invoice, and receipt."

D. "The panel: reviewed the report, invoice, and receipt."

33. "The office saw a sizable increase in requests." Which revision most improves this sentence's clarity and precision?

A. "The office saw quite a sizable increase in requests lately."

B. "The office's request volume increased by 26 percent over the prior quarter."

C. "The office's requests went up by a good deal."

D. No revision is needed; the original sentence is already precise.

34. Which sentence correctly uses "complement" and "compliment"?

A. "The reviewer's comments compliment the report and offer a genuine complement on its clarity."

B. "The reviewer's comments complement the report and offer a genuine complement on its clarity."

C. "The reviewer's comments complement the report and offer a genuine compliment on its clarity."

D. "The reviewer's comments compliment the report and offer a genuine compliment on its clarity."

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

A. "The team really let everyone down on this submission."

B. "The team totally failed to manage this submission."

C. "The team clearly dropped the ball on this one."

D. "The submission was not completed as required."

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

A. A dangling modifier, since the phrase describes "the discrepancy" rather than "the examiner."
B. A comma splice joining two independent clauses improperly.
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 verb tense does not match the subject correctly.
B. The sentence contains a dangling modifier.
C. The sentence compares a filings figure to a year rather than to last year's filings.
D. There is actually no error in this sentence.

38. "Staff must complete certification 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 finishing the review, the memo was written by the analyst." What is the error in this sentence?

A. A clear subject-verb agreement error present in this sentence.
B. A dangling modifier, since the phrase describes "the memo" rather than "the analyst."
C. A faulty, incomplete comparison between two unlike things.
D. An incorrect and improper use of a semicolon here.

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

A. "Unintentional mistake"

B. "Final outcome"

C. "Pending inquiry"

D. "Verified total"

41. "The reviewing coordinator should contact the relevant office once the matter has been resolved." What makes this instruction ambiguous?

A. It relies entirely on passive voice throughout the sentence.

B. It does not specify which office is meant or when to contact.

C. It contains an obvious comma splice error somewhere.

D. The verb tense used is clearly inconsistent throughout.

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

A. "Shall"

B. "May"

C. "Might"

D. "Could"

43. "Applicants may want to think about filing supporting evidence within a reasonable timeframe." What is the main problem with this regulatory sentence?

A. It uses the word "evidence" 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: "Applicants shall file supporting evidence within 25 business days of the request." 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. A condensation of the report's purpose, key findings, and recommendations already covered in the body.

B. Only the report's title and the author's name.

C. Detailed procedural steps not covered in the body of the report.

D. New findings not mentioned anywhere else in the report.

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

A. 1, 2, 3, 4

B. 2, 3, 4, 1

C. 4, 3, 2, 1

D. 3, 2, 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. Improves the paragraph by adding useful variety.

B. Should always be deleted from the document altogether.

C. Breaks paragraph unity and belongs in a different paragraph or section.

D. Is acceptable as long as it is grammatically correct.

48. Which transition word correctly signals a contrast between two ideas that disagree with each other?

A. "Furthermore"

B. "Therefore"

C. "Subsequently"

D. "However"

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

A. No procedural detail at all, only the final outcome.

B. Precise, granular detail including the specific calculation formula and exception-handling method used.

C. General background context unrelated to the specific methodology.

D. A single condensed sentence noting only that a calculation was completed.

50. A document references a specific rule governing a situation but cites it only as "per governing 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 data pull 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 data pull arrives in time.

B. Complete the submission without the data pull and note the gap later.

C. Contact the coworker directly to confirm status, and proactively notify your own supervisor of the risk to the shared deadline.

D. Immediately escalate to the coworker's supervisor without speaking to the coworker first.

52. A member of the public calls, upset that a claim 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. Promise the claim will be finished by tomorrow to end the call.

C. Transfer the caller to another office without addressing the concern.

D. Acknowledge the caller's frustration, provide an honest status update, and give a realistic completion estimate.

53. Two coworkers are arguing loudly about a scheduling 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. Take a side in the disagreement to help resolve it faster.

B. Immediately report the incident to your own supervisor.

C. Calmly and directly ask that the conversation continue privately or at a lower volume.

D. Ignore it, since it is not your direct responsibility.

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

A. A private, scheduled conversation.

B. A brief email noting the concern briefly.

C. Raising it casually near the vending machines.

D. Addressing it during the team's regular group meeting.

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. Responding immediately with a counterpoint of your own.

C. Taking detailed notes without offering any verbal response.

D. Briefly restating what was understood to confirm accuracy before responding.

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

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

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

A. Grant the printer to whichever team asked first.

B. Grant the printer to whichever team has more staff.

C. Gather the specific facts behind each team's stated urgency before deciding or escalating.

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. Publicly assign blame immediately to end the disruption.

B. Move the conversation out of the shared setting promptly, then privately gather the actual facts.

C. Ignore the exchange and let the team members resolve it themselves.

D. Side with whichever team member speaks up first.

61. Your supervisor asks you to complete a detailed reconciliation report 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 report to meet it.

B. Raise the constraint promptly and propose a specific, realistic alternative or scoped-down version.

C. Say nothing and miss the deadline without warning.

D. Refuse the task outright without offering any alternative.

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 same-day task, since urgency should always come first.

B. Neither task matters until its own deadline arrives.

C. Both tasks carry identical priority regardless of consequences.

D. The task with the longer deadline but significant 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. Refuse the new assignment since it was not part of the original plan.

C. Assess which existing tasks are genuinely time-sensitive versus reschedulable, and communicate any resulting changes proactively.

D. Silently deprioritize existing commitments without informing anyone.

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

A. Disclose the relationship to your supervisor immediately and request reassignment of the review.

B. Continue the review personally since you are confident it would not affect your decision.

C. Disclose the relationship only if someone else happens to notice.

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. Explain the actual, legitimate coverage difference between the two situations clearly and directly.

C. Dismiss the concern without offering any explanation.

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. Discretion — sharing information only with those who have a legitimate need to know.

D. No documentation of any kind whatsoever.

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

A. Taking an action bigger than the situation actually calls for.

B. Addressing the actual problem proportionately and directly.

C. Staying strictly within one's own defined authority.

D. Taking no meaningful action at all in response.

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

A. Escalating to formal discipline before a direct conversation.

B. Involving a supervisor several levels removed from the actual issue.

C. Publicly correcting a colleague in front of the team.

D. Avoiding any meaningful action, hoping a problem resolves itself.

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 produces more consistent, reliable judgment than relying on instinct for some items and analysis for others.

D. It is only useful for conflict-related scenarios specifically.

70. A team member repeatedly checks a phone 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 workflow change but personally disagrees with it. What is the most effective and professional approach?

A. Tell staff the change came from "management" without explaining the reasoning.

B. Refuse to communicate the change to staff at all.

C. Voice personal disagreement with the change before explaining it to staff.

D. Understand the reasoning well enough to communicate it credibly and consistently 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. Take the workload concern seriously and explore ways to pace or schedule the training around it.

C. Abandon the training opportunity at the first sign of reluctance.

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. Begin documenting the pattern going forward and have a direct, honest conversation referencing the prior verbal discussions.

C. Take no action since prior conversations were undocumented.

D. Proceed straight to formal discipline without any further conversation.

74. The audit office requests a report by a date that conflicts with your unit's quarter-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 quarter-end close obligations to meet the external deadline.

C. Engage the audit office to understand their genuine need and explore a preliminary version.

D. Ignore the audit 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 frequently reveals a workable compromise that a rigid framing would miss.

B. It takes more time than simply choosing one deadline over the other.

C. It is only relevant when both parties report to the same supervisor.

D. It rarely changes the outcome of the conflict at all.

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

A. Announce the change directly to all staff in a single email, bypassing the unit supervisors.

B. Wait for each unit to independently discover the need for the standard.

C. Implement the standard personally in only one unit as a trial.

D. Communicate the direction to each unit supervisor, who then implements it with their own staff.

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. Acknowledge briefly and redirect the questions to her own unit supervisor directly.

D. Ignore the email since she should not have heard about it informally.

78. One unit supervisor allows staff a flexible start-time window, while another requires a fixed start time 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 medical leave 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 eleven staff members without any intermediate supervisors and increasingly struggles to provide timely feedback. A reorganization adds four 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 training gap among the existing staff members.

D. A span-of-control problem best addressed by adding an intermediate supervisory layer.

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. Decisions that carry no real consequences either way.

C. All decisions, regardless of their actual significance.

D. Genuinely high-stakes, sensitive, or precedent-setting decisions.

82. "Improve accuracy on routine postings" versus "reduce posting error rate from 12 percent to 5 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 is specific and measurable, stating what, when, and how success is judged.

D. It carefully avoids mentioning any specific timeframe at all.

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. Subordinate supervisors understand their own unit's workflow well enough to determine how the objective concretely applies.

B. It allows each unit to ignore the objective if inconvenient.

C. It removes the need for the objective to be measurable at all.

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. Requesting detailed daily status updates regardless of whether concerns have arisen.

B. Checking progress at reasonable, predictable intervals and being available for obstacles raised.

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 claims audit must now be completed within eight business days rather than eighteen, 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. Explain the new standard and reasoning, and let supervisors raise concerns.

C. Decide unilaterally how each unit should implement the change.

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 "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 in front of the supervisor's own staff to correct the record.

C. Address it directly and privately with the supervisor, ensuring they understand the reasoning well enough to communicate it credibly.

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. Dismiss the concern as simply a normal part of the job.

B. Wait to see if the imbalance resolves itself over time.

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

D. Investigate the cause, consider options, and follow up with both supervisors.

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. Strong technical performance does not offset a genuine deficiency in managing and developing staff.

B. The supervisor should be evaluated only on their own individual technical work.

C. The staff complaints should be dismissed since the supervisor's technical work is strong.

D. The supervisor's strong personal technical output offsets any concern about staff management.

89. Coding errors related to a particular claim 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. Share the cross-unit pattern with both affected supervisors and develop targeted training addressing the specific category.
B. Address each unit's errors separately as isolated incidents.
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. Provide only general encouragement without any change in responsibility.
B. Wait until a position becomes available before discussing development.
C. Avoid giving critical feedback so as not to discourage them.
D. Deliberately expand their exposure and give specific, honest readiness feedback.

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. Planning it deliberately with clear objectives and a reasonable timeline.
D. Avoiding it entirely to prevent workflow disruption.

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. Is best done proactively, before an urgent cross-section need arises.
C. Should be avoided to maintain clear organizational boundaries.

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

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 eliminates the need for any direct conversation with the employee.
C. It protects both parties if a decision is later questioned or appealed.
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. Only the most recent occurrence, without reference to any earlier pattern.
D. Specific, observable facts — dates, described behaviors, and what was communicated and when.

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. No problem, since documentation practices do not need to be consistent.
B. Any later difference in how the two situations are handled becomes difficult to justify.

C. It has no bearing on fairness or consistency at all.

D. It only matters if both employees work in the same unit.

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 clear, factual record covering all three occurrences, showing the proportionate escalation.

C. A general statement that the employee has "performance issues."

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. Strengthen the subordinate supervisor's own role over time.

C. Undermine that supervisor's authority and create confusion about who staff should take direction from.

D. Have no meaningful effect on the organization at all.

Practice Exam 19: Answer Key and Explanations

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

2. A — The four values, 23, 27, 24, and 31, do not rise every month, since 24 is a drop from 27, ruling out steady increase. But the final value of 31 exceeds the starting value of 23, ruling out a decrease. The data is also not flat, leaving the correct answer as the only statement matching both facts together.

3. D — 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. C — The passage's events unfold in order: requested, sent for legal review, revised, then executed. A sentence claiming the executed modification was sent for legal review afterward contradicts this established sequence entirely, since review must precede execution, not follow it. The other three sentences all fit naturally within the passage's actual order.

5. A — Percentage over budget equals the difference between actual and approved spending, divided by the approved amount: (201,300 minus 188,000) divided by 188,000 equals 13,300 divided by 188,000, or approximately 0.071, which is 7.1 percent. This is a standard percentage-change calculation used throughout this exam; the other choices reflect common rounding errors.

6. D — Comparing the three stated average closure times directly, 14 days for Crew Alpha, 10 for Crew Beta, and 18 for Crew Gamma, shows Crew Beta was fastest at 10 days per case. The question asks specifically about speed per case, so the total case-count figures given for each crew are irrelevant distractor data for this particular comparison.

7. B — The stated rule triggers division-head sign-off only when a training request exceeds $900. Since $820 falls under that threshold, the rule as written does not require sign-off 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 units improved relative to their own prior baselines, but it never reports the actual error counts or unit sizes needed to compare the two checklists directly against each other. Without that comparable measurement, no conclusion about which specific checklist performed better is genuinely supported by the data provided here.

9. C — The five values, 27, 23, 32, 20, and 35 days, rise and fall without ever moving consistently in one direction for all four 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. D — The passage establishes only that the rejection rate declined after the revised form began; it does not rule out other unmentioned factors, such as staffing or applicant 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. B — Summing the three approved budgets gives 850,000, and summing actual spending gives 847,700; dividing 847,700 by 850,000 yields approximately 0.9973, or 99.7 percent when rounded to the nearest tenth. This sum-then-divide approach is required because the three programs differ in size, unlike averaging their three individual rates, which would mislead.

12. A — Three consecutive months of an improving satisfaction score 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. A — Per the legend, E and H are the two codes indicating a transaction requires corrective action, meaning Error or Held. Scanning the six codes, P, E, H, P, V, and E, shows two E codes and one H code, for a combined total of three transactions requiring corrective action, matching the correct answer exactly as intended.

14. C — Because the report-generation delays occur regardless of processing volume, adding server capacity would likely not resolve a problem tied to a specific query-optimization bug rather than month-end load. The recommendation targeting the query bug directly addresses the pattern the passage actually describes, making it the better-supported recommendation of the two offered here.

15. D — The passage shows only that improved efficiency and the introduction of a new template 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. B — 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 reversal

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. D — 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 remodeling-schedule 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. C — Scaling a 42 percent proportion up to a new 100-question total means calculating 0.42 multiplied by 100, which equals 42 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. B — The passage explicitly mentions a second factor, the agency-wide filing-volume decrease, occurring at the same time as the staffing change. A reader who attributes the drop in processing errors solely to staffing has overlooked this second, explicitly stated factor, which could equally well explain part or all of the described change here.

20. A — The two flowchart rules operate independently of each other: the dollar-amount rule and the out-of-state-travel rule. Since $500 falls under the $900 threshold, division-head sign-off is not triggered by amount alone, but out-of-state travel independently triggers a travel-policy review regardless of the dollar amount, matching the correct option exactly here.

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

22. C — 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 coding errors that has no genuine basis in the passage.

24. B — 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. A — 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. B — The true subject of this sentence is "petition," a singular noun; the phrase "along with its two 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. C — The pronoun "her" could reasonably refer to either "the chief" or "the examiner," 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. D — 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. C — 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, "staffing," "asset tracking," and "clerk training," restoring parallel structure across the entire list rather than adding prepositions inconsistently instead.

30. B — The sentence joins two independent clauses, "the office completed its year-end filing" and "the confirmation was sent," 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. D — "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. A — 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. B — "Sizable" is a vague qualifier with no stated basis for comparison, while the correct option replaces it with a specific, verifiable figure: a 26 percent increase over the prior quarter. Official government writing favors this precise, checkable language over vague intensifiers like "quite a sizable increase" or "a good deal," which the other options still rely on.

34. C — "Complement" means to complete or go well with something, the correct word for how the comments relate to the report, while "compliment" means praise, the correct word for a positive remark.

"Complement the report" and "a genuine compliment" correctly assign each word to its distinct meaning. The other options swap the words incorrectly.

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

37. C — 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. B — As written, "after finishing the review" grammatically modifies "the memo," since "the memo" is the subject of the main clause, but a memo cannot finish a review. The phrase should instead modify "the analyst," the person who actually performed the review. This is a dangling modifier, not an agreement or semicolon issue.

40. A — "Unintentional mistake" is redundant because a mistake is, by nature, always unintentional; if an error were intentional, it would be a deliberate act rather than a mistake at all. The other three phrases, "final outcome," "pending inquiry," and "verified total," each convey genuinely distinct, non-overlapping information without any redundancy present.

41. B — The instruction never specifies which "relevant office" is actually meant, nor precisely when contact should occur relative to the matter being resolved. 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. A — 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 twenty-five-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. A — 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. B — The internal language of each sentence establishes the true chronological order: the application is first received and logged, then submitted materials are reviewed, then that review supports approval, and finally the renewal is approved and issued as the last step. This sequence, 2, 3, 4, 1, matches the passage's actual order of events exactly.

47. C — 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. D — "However" signals contrast between two ideas that disagree or push in different directions, which is the specific relationship being described here. "Furthermore" signals addition, "therefore" signals a causal result, and "subsequently" signals a sequence in time — none of which correctly represents a contrast relationship the way "however" precisely does in this context.

49. B — A technical audience of fellow examiners reviewing a benefits-calculation methodology needs precise, granular detail, including the specific calculation formula 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 "governing 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. C — 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 data pull ignores a real risk to accuracy and completeness.

52. D — 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 caller fails to engage, an unrealistic promise risks a broken commitment the caller cannot rely on, and transferring the call avoids the underlying concern entirely without resolving it.

53. C — 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. A — 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. D — 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. A — 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. C — Gathering the specific facts behind each team's stated urgency before deciding respects both teams and avoids an uninformed decision. Granting the printer 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. B — 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. B — 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 report risks sacrificing accuracy, saying nothing provides no warning, and refusing outright without an alternative is unhelpful pushback offering no constructive path forward here.

62. D — 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. C — 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. A — 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. B — 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. C — 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. A — 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. D — 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. C — 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. D — Understanding the reasoning behind a workflow 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 "management" undermines trust, refusing to communicate at all fails a basic responsibility, and voicing personal disagreement first undermines the change before it is explained.

72. B — 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. B — 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 audit 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 quarter-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. A — 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. D — 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. C — 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. D — Eleven 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. D — 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. C — The second version states specifically what is expected, a reduction from 12 to 5 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. A — 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. B — 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. B — 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. C — 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. D — 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. A — 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. A — Sharing the cross-unit pattern with both affected supervisors, and developing targeted training addressing the specific claim 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. D — 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. C — 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. B — 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. A — 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. C — 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. D — 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. B — 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. B — 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. C — 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.