PRACTICE EXAM 20: 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: "Approval times worsened in each of the first two quarters before improving in the third, ending the year better than where it started." Based solely on this statement, which conclusion is best supported?

A. Approval times worsened steadily across the entire year.
B. Approval times remained completely unchanged throughout the year.
C. Approval times ended the year better despite early worsening.
D. Approval times were caused entirely by a staffing shortage.

2. A table shows weekly override counts of 22, 27, 24, and 31 across four consecutive weeks. Which statement about this data is accurate?

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

3. Two internal reports both note that mentoring-session hours and reported staff-retention rates rose together over the same year. Which conclusion is best supported by this observation alone?

A. The additional mentoring definitely caused the improved retention.

B. The improved retention caused staff to request more mentoring.

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 policy waiver notes it was requested, sent for legal review, revised based on comments, and then granted. Which sentence, if inserted, would most disrupt the passage's chronological order?

A. "The granted waiver was sent to legal counsel for review afterward."

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

C. "The initial request was submitted by the affected unit."

D. "Revisions addressing counsel's comments were made before the waiver was granted."

5. A memo states a unit's approved budget was $204,000 and its actual spending was $217,800. What percentage over budget did actual spending run, to the nearest tenth of a percent?

A. 6.8%

B. 6.1%

C. 7.3%

D. 7.7%

6. A passage reports that Office X processed 460 permits with an average of 14 days, Office Y processed 590 permits with an average of 9 days, and Office Z processed 380 permits with an average of 18 days. Which office was fastest per permit?

A. Office X

B. Office Z

C. Cannot be determined from the data given

D. Office Y

7. A rule states: "If a facilities request exceeds $2,500, building-manager sign-off is required." A request for $2,200 is submitted. Based only on this rule, what is required?

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

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

C. Sign-off is not required, since the rule applies only to requests that exceed $2,500.

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

8. A report states that two clinics piloted different appointment-reminder methods, and both reported fewer missed appointments than before their pilots began. The report does not state actual missed-appointment counts or clinic sizes. Which conclusion is best supported?

A. The busier clinic's method was clearly more effective overall.

B. The data does not support determining which method was more effective.

C. Both methods failed to produce any real improvement.

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

9. A four-year data series for average intake time reads: 19, 22, 16, 25 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 shows no single consistent direction across the four years.

D. Intake time was identical in every single year.

10. A passage states that a unit's turnaround improved after a revised routing procedure was introduced, but does not mention whether staffing levels or case complexity also changed. Which conclusion is best supported?

A. The revised procedure definitely and entirely caused the improvement.

B. Staffing changes, not the procedure, definitely caused the improvement.

C. The turnaround improvement is entirely unrelated to the revised procedure.

D. The improvement occurred after the procedure began, though a cause is not established.

11. A table lists three teams with approved budgets of $380,000, $290,000, and $220,000, and actual spending of $373,600, $296,800, and $217,100 respectively. What percentage of the combined approved budget was actually spent, to the nearest tenth of a percent?

A. 98.4%
B. 99.7%
C. 97.6%
D. 100.9%

12. A report notes that a unit's audit findings declined in each of the last three quarters. Which is the most reasonable conclusion based only on this statement?

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

13. A chart legend defines file codes as A (Active), C (Closed), P (Pending), and R (Referred). A table lists six files with codes A, P, C, A, R, and P. How many files are still awaiting internal action, meaning coded Pending or Referred?

[Figure PQ-1: A simple status table listing six files labeled File 1 through File 6, each with a single-letter status code in a column labeled 'Status': File 1 = A, File 2 = P, File 3 = C, File 4 = A, File 5 = R, File 6 = P. A legend box beside the table defines A = Active, C = Closed, P = Pending, R = Referred. Clean, minimal table style, black text on white background, suitable for print.]

A. Three, counting every file coded P or R.
B. Two, counting only the Active files.
C. One, counting only the Referred file.
D. Zero, since all files have reached a final decision.

14. A passage compares two proposed fixes for a recurring backup-job failure: one proposes adding storage capacity because failures cluster during overnight backup windows; the other proposes fixing a specific compression-setting bug because failures occur regardless of backup volume. Which recommendation does the passage's own evidence better support?

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

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

A. Yes, because new style guides always directly and reliably improve consistency.
B. Yes, because the timing alone makes the causation completely obvious here.
C. No, because consistency 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 $3,600 shortfall was traced to a miscoded refund 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 $3,600 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 intake units' caseloads includes a true, clearly stated detail about unit relocation dates 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. A distractor data point — accurate, but not relevant to the specific question asked.

D. Clear evidence the passage was written carelessly.

18. A table shows Category D worth 37% of a 50-question set and Category E worth 63%. If this proportion is scaled to a 100-question set, how many questions represent Category D?

A. 19

B. 50

C. 63

D. 37

19. A passage states that a policy update occurred at the same time overall case volume also increased agency-wide. A rushed reader assumes the policy update alone explains a rise in processing time. What has this reader overlooked?

A. Processing time cannot increase for any reason.

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

C. The policy update described in the passage did not actually occur.

D. Processing time and policy are unrelated topics entirely.

20. A flowchart shows that a facilities request over $2,500 requires building-manager sign-off, and independently, any request involving structural modification requires an engineering review. A request for $1,600 involves structural modification. What does the flowchart require?

[Figure PQ-2: A simple branching flowchart showing one facilities-request box splitting into two independent parallel paths: one path labeled 'Over $2,500?' leading to a box reading 'Building-Manager Sign-Off Required', the other path labeled 'Structural Modification?' leading to a box reading 'Engineering 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. An engineering review only, since the modification 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 delayed permit alongside routine processing data showing most permits were issued on time. Which approach best avoids a common reasoning trap here?

A. Treating the anecdote as more representative than the broader routine data.

B. Weighing the full body of evidence, not just the single most memorable detail.

C. Assuming the anecdote reflects a widespread systemic problem.

D. Ignoring the anecdote completely since it is only one example.

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

A. A confirmation-driven reading that risks overlooking contradicting details.

B. Correlation error.

C. Overgeneralization from a single example.

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. Yes, since one error always indicates a systemic issue.

B. Yes, since the passage implies wider problems by mentioning the error.

C. No, because coding errors are never systemic in nature.

D. No, since one instance does not establish the problem is widespread unless the passage says so.

24. A candidate calculates a combined percentage by averaging three individual percentages (95.4%, 104.7%, and 99.2%) 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. Generally incorrect, and the true combined rate should be calculated from summed totals instead.

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

B. Catch common reasoning traps before finalizing an answer choice.

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

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

26. "The complaint, along with its two attachments, requires investigation." Which word must agree with the true subject of this sentence?

A. Either verb form works equally well here.

B. "Require," agreeing with the plural "attachments."

C. "Requires," agreeing with the singular subject "complaint."

D. The sentence has no identifiable subject at all.

27. "The manager told the technician that his estimate 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 sentence is technically a fragment.

D. The pronoun "his" has an ambiguous antecedent.

28. "The clerk verifies the record and flagged one entry yesterday." Which revision corrects the tense inconsistency?

A. "The clerk verified the record and flagged one entry yesterday."
B. "The clerk will verify the record and flag one entry yesterday."
C. "The clerk verifies the record and flags one entry yesterday."
D. "The clerk is verifying the record and flagged one entry yesterday."

29. "The review identified issues with scheduling, tracking supplies, and the training of interns." What revision corrects the parallel structure problem?

A. "The review identified issues with scheduling, in tracking supplies, and in the training of interns."
B. "The review identified issues: scheduling, tracking supplies, training of interns."
C. "The review identified issues with scheduling, supply tracking, and intern training."
D. The sentence does not actually require any revision.

30. "The section completed its semiannual audit, the summary was posted the following week." 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. "Given that the shipment was received after the cutoff." 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 board reviewed three documents: the contract, the invoice, and the receipt."
B. "The board reviewed the: contract, invoice, and receipt."
C. "The board reviewed: the contract, the invoice, and the receipt."
D. "The board: reviewed the contract, invoice, and receipt."

33. "The unit handled a notable increase in cases." Which revision most improves this sentence's clarity and precision?

A. "The unit handled quite a notable increase in cases lately."
B. "The unit's caseload increased by 18 percent over the prior quarter."
C. "The unit's cases went up by a fair amount."
D. No revision is needed; the original sentence is already precise.

34. Which sentence correctly uses "its" and "it's"?

A. "Its important that the office update it's filing procedures."
B. "Its important that the office update its filing procedures."
C. "It's important that the office update its filing procedures."
D. "It's important that the office update it's filing procedures."

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

A. "The crew really let everyone down on this rollout."
B. "The crew totally failed to manage this rollout."
C. "The crew clearly dropped the ball on this one."
D. "The rollout was not completed as required."

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

A. A dangling modifier, since the phrase describes "the omission" rather than "the clerk."
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 quarter's backlog was higher than last quarter." 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 backlog figure to a quarter rather than to last quarter's backlog.
D. There is actually no error in this sentence.

38. "Staff must complete the survey by Friday. You may be contacted again 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. An unnecessary shift from third person to second person between the two sentences.
C. There is no point-of-view problem in these two sentences.
D. A subject-verb agreement error in the second sentence.

39. "After completing the walkthrough, the notes were compiled by the inspector." What is the error in this sentence?

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

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

A. "Unexpected surprise"
B. "Quarterly digest"
C. "Pending clearance"
D. "Approved variance"

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

A. It relies entirely on passive voice throughout the sentence.
B. It does not specify which division is meant or when to notify.
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. "May"
B. "Might"
C. "Shall"
D. "Could"

43. "Recipients may want to think about submitting the acknowledgment within a reasonable period." 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 correctly balances flexibility with a clear enforceable standard.
D. It lacks an enforceable, specific standard and signals only an optional action.

44. A properly revised regulatory sentence reads: "Recipients shall submit the acknowledgment within 15 business days of the notice." What makes this version an improvement over a vaguer draft?

A. It states a mandatory obligation clearly and sets a specific, enforceable deadline.

B. It uses more sophisticated vocabulary than before.

C. It is shorter overall than the original draft version.

D. It avoids stating who is responsible for the action.

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 an appeal process out of order: (1) the appeal decision was communicated to the filer; (2) the appeal was submitted with supporting documents; (3) the reviewing officer evaluated the submitted documents; (4) the evaluation supported a determination. What is the correct chronological order?

A. 1, 2, 3, 4

B. 3, 2, 4, 1

C. 2, 3, 4, 1

D. 4, 3, 2, 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. Is acceptable as long as it is grammatically correct.

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

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 analysts reviewing an anomaly-detection methodology. Which level of detail is most appropriate for this specific audience?

A. A single condensed sentence noting only that detection was completed.
B. No procedural detail at all, only the final outcome.
C. Precise, granular detail including the specific detection thresholds and review 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 relevant guidance." What problem does this create when a specific, identifiable rule actually governs the situation?

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

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

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

B. Complete the submission without the section and note the gap later.

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

D. Say nothing and wait, hoping the section arrives in time.

52. A member of the public emails, upset that a variance request 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 requester's frustration, provide an honest status update, and give a realistic completion estimate.

C. Promise the request 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 workload 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 public complaint 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. A private, scheduled conversation.

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. Neither, since tone does not matter if content is accurate.
C. The calmer, more constructive version.
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. An escalating response — informal, then formal, then a written warning if needed.
B. No response at all until a fourth occurrence happens.
C. Reassigning the task permanently without holding any conversation.
D. Formal discipline immediately after just the first occurrence.

58. A coworker's feedback to a peer states, "You've missed our last two shared deadlines," rather than "you clearly don't take this project seriously." What makes the first version more effective?

A. It is a noticeably shorter sentence overall than the alternative.
B. It focuses on specific, observable behavior, not an unverifiable judgment.
C. It simply uses more formal vocabulary than the alternative.

D. It avoids mentioning deadlines at all in the sentence.

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. Grant the vehicle 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. Side with whichever team member speaks up first.
C. Ignore the exchange and let the team members resolve it themselves.
D. Move the conversation out of the shared setting promptly, then privately gather the actual facts.

61. Your supervisor asks you to complete a detailed exception 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. Say nothing and miss the deadline without warning.
C. Raise the constraint promptly and propose a specific, realistic alternative or scoped-down version.
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. The task with the longer deadline but significant consequences.
C. Both tasks carry identical priority regardless of consequences.
D. Neither task matters until its own deadline arrives.

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

64. You review and approve a vendor invoice and notice the vendor's newly listed contact is a former business partner. 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. Complete the review quickly to avoid drawing attention to it.
D. Disclose the relationship to your supervisor immediately and request reassignment of the review.

65. You approve a schedule-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. 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. Addressing the actual problem proportionately and directly.
C. Taking an action bigger than the situation actually calls for.
D. Staying strictly within one's own defined authority.

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 produces more consistent, reliable judgment than relying on instinct for some items and analysis for others.
B. It guarantees a perfect score on every single item.
C. It is only useful for conflict-related scenarios specifically.

D. It replaces the need to read the scenario carefully at all.

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. Say nothing, since the complaints were informal.
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. Speak privately with the employee about the specific behavior and its effect on the team.

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 "management" without explaining the reasoning.
B. Refuse to communicate the change to staff at all.
C. Understand the reasoning well enough to communicate it credibly and consistently to staff.
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. 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. Begin documenting the pattern going forward and have a direct, honest conversation referencing the prior verbal discussions.

B. Take no action since prior conversations were undocumented.

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

D. Retroactively create documentation dated to match the earlier verbal conversations.

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

C. Abandon your month-end close obligations to meet the external deadline.

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

C. It frequently reveals a workable compromise that a rigid framing would miss.

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

76. A Principal Accountant directs three units, each led by its own supervisor, and identifies a new posting 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 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 obligation of uncertain duration, and the unit supervisor reports they cannot maintain current workload. What is the most effective response?

A. Leave the affected unit to absorb the full gap entirely alone.

B. Make a permanent reassignment decision immediately, before the duration is known.

C. Ignore the supervisor's concern since staffing gaps are a normal occurrence.

D. Work with the supervisor to identify tasks for temporary redistribution, and communicate the expected duration.

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

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

B. A staffing shortage requiring immediate hiring.

C. A personal time-management issue solvable through better scheduling alone.

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. 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 timeliness on routine postings" versus "reduce posting turnaround from six days to two days by the end of the quarter." What makes the second version more effective as a stated objective?

A. It is specific and measurable, stating what, when, and how success is judged.

B. It is just a noticeably shorter sentence overall than the first.

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

D. It simply uses more formal vocabulary than the first version.

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. 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 grant audit must now be completed within ten business days rather than twenty, effective immediately. What is the most effective way to communicate this to your three subordinate supervisors?

A. Explain the new standard and reasoning, and let supervisors raise concerns.

B. Forward the directive without any additional context at all.

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

C. Replace the supervisor immediately without further discussion.

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

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

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

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 grant 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. Implement a broad, generic training program covering many unrelated topics.

C. Wait for a third unit to also report the same error before acting.

D. Share the cross-unit pattern with both affected supervisors and develop targeted training addressing the specific category.

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. Deliberately expand their exposure and give specific, honest readiness feedback.

C. Wait until a position becomes available before discussing development.

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. Planning it deliberately with clear objectives and a reasonable timeline.

B. Leaving it to happen informally whenever a convenient opportunity arises.

C. Assigning it only to the newest staff members on the team.

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. 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 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. Specific, observable facts — dates, described behaviors, and what was communicated and when.

C. Speculation about the employee's underlying motives.

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. No problem, since documentation practices do not need to be consistent.

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

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

D. Any later difference in how the two situations are handled becomes difficult to justify.

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 20: Answer Key and Explanations

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

2. B — The four values, 22, 27, 24, and 31, do not rise every week, since 24 is a drop from 27, ruling out steady increase. But the final value of 31 exceeds the starting value of 22, 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. A — The passage's events unfold in order: requested, sent for legal review, revised, then granted. A sentence claiming the granted waiver was sent for legal review afterward contradicts this established sequence entirely, since review must precede granting, 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: (217,800 minus 204,000) divided by 204,000 equals 13,800 divided by 204,000, 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. D — Comparing the three stated average processing times directly, 14 days for Office X, 9 for Office Y, and 18 for Office Z, shows Office Y was fastest at 9 days per permit. The question asks specifically about speed per permit, so the total permit-count figures given for each office are irrelevant distractor data for this particular comparison.

7. C — The stated rule triggers building-manager sign-off only when a facilities request exceeds $2,500. Since $2,200 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. B — The report shows both clinics improved relative to their own prior baselines, but it never reports the actual missed-appointment counts or clinic 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. C — The four values, 19, 22, 16, and 25 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. D — The passage establishes only that turnaround improved after the revised procedure began; it does not rule out other unmentioned factors, such as staffing or case complexity, 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 890,000, and summing actual spending gives 887,500; dividing 887,500 by 890,000 yields approximately 0.9972, or 99.7 percent when rounded to the nearest tenth. This sum-then-divide approach is required because the three teams differ in size, unlike averaging their three individual rates, which would mislead.

12. A — Three consecutive quarters of declining audit findings directly supports describing this as a recent, observable pattern in the unit's performance. Projecting the pattern forward into next quarter 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, P and R are the two codes indicating a file still requires internal action, meaning Pending or Referred. Scanning the six codes, A, P, C, A, R, and P, shows two P codes and one R code, for a combined total of three files still awaiting internal action, matching the correct answer exactly as intended.

14. C — Because the backup-job failures occur regardless of backup volume, adding storage capacity would likely not resolve a problem tied to a specific compression-setting bug rather than overnight load. The recommendation targeting the compression 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 consistency and the introduction of a new style guide 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. C — 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 relocation-date 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 37 percent proportion up to a new 100-question total means calculating 0.37 multiplied by 100, which equals 37 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 case-volume increase, occurring at the same time as the policy update. A reader who attributes the rise in processing time solely to the update 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 structural-modification rule. Since $1,600 falls under the $2,500 threshold, building-manager sign-off is not triggered by amount alone, but structural modification independently triggers an engineering review regardless of the dollar amount, matching the correct option exactly here.

21. B — Weighing the full body of evidence presented, rather than fixating on the single most vivid and memorable delayed-permit 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 permits described in this passage.

22. A — 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. D — 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. C — 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. B — 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. C — The true subject of this sentence is "complaint," a singular noun; the phrase "along with its two attachments" 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. D — The pronoun "his" could reasonably refer to either "the manager" or "the technician," since both are male nouns appearing earlier with no other clue distinguishing which one "his" 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. A — The original sentence shifts from present tense ("verifies") to past tense ("flagged") mid-sentence, even though both actions occurred together in the same past event. The corrected version makes both verbs consistently past tense: "verified" and "flagged." 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, "scheduling," "supply tracking," and "intern training," restoring parallel structure across the entire list rather than adding prepositions inconsistently instead.

30. B — The sentence joins two independent clauses, "the section completed its semiannual audit" and "the summary was posted," 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 — "Given that" 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 board 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 — "Notable" is a vague qualifier with no stated basis for comparison, while the correct option replaces it with a specific, verifiable figure: an 18 percent increase over the prior quarter. Official government writing favors this precise, checkable language over vague intensifiers like "quite a notable increase" or "a fair amount," which the other options still rely on.

34. C — "Its" is the possessive form used to show ownership, the correct word before "filing procedures," while "it's" is a contraction of "it is," the correct word to begin the sentence. "It's important" and "update its filing procedures" correctly assign each form to its distinct role. The other options misapply the forms in at least one place.

35. D — "The rollout 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 file quickly" grammatically modifies "the omission," the subject of the main clause, but an omission 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. C — The sentence compares "this quarter's backlog," a quantity, to "last quarter," a time period, rather than comparing it to "last quarter's backlog," the equivalent quantity from the prior period. This mismatch is a faulty, incomplete comparison. A correct revision would read "higher than last quarter's" to compare two genuinely equivalent things.

38. B — 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. D — As written, "after completing the walkthrough" grammatically modifies "the notes," since "the notes" is the subject of the main clause, but notes cannot complete a walkthrough. The phrase should instead modify "the inspector," the person who actually performed the walkthrough. This is a dangling modifier, not an agreement or semicolon issue.

40. A — "Unexpected surprise" is redundant because a surprise is, by definition, always something unexpected; the word "unexpected" adds no genuinely new meaning and should simply be cut from the sentence. The other three phrases, "quarterly digest," "pending clearance," and "approved variance," each convey genuinely distinct, non-overlapping information without any redundancy present.

41. B — The instruction never specifies which "relevant division" is actually meant, nor precisely when notification should occur relative to the matter 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. C — 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. D — "May want to think about" signals an optional, discretionary action rather than a genuine requirement, and "a reasonable period" 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. A — The revised sentence uses "shall" to state a clear, mandatory obligation and replaces a vague timeframe with a specific, enforceable fifteen-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. C — The internal language of each sentence establishes the true chronological order: the appeal is first submitted with documents, then those documents are evaluated, then that evaluation supports a determination, and finally the decision is communicated as the last step. This sequence, 2, 3, 4, 1, matches the passage's actual order of events exactly.

47. D — 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 analysts reviewing an anomaly-detection methodology needs precise, granular detail, including the specific detection thresholds and review 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 "relevant 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. A — 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 section 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 requester fails to engage, an unrealistic promise risks a broken commitment the requester 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. B — 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. C — 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. A — 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. B — Focusing on specific, observable behavior, missed shared deadlines, rather than an unverifiable character judgment about seriousness, 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 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. D — 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. C — 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. B — 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. A — 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. D — 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. 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. C — 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. A — 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. D — 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. C — 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 "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. A — 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. B — 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. C — 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. D — 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. A — Twelve 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. A — The second version states specifically what is expected, a reduction from six to two days, by when, and how success will be measured, making it genuinely actionable and evaluable. "Improve timeliness" 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. 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. A — 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. D — 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. C — 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. B — 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. D — Sharing the cross-unit pattern with both affected supervisors, and developing targeted training addressing the specific grant 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. B — 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. A — 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. 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. B — 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. D — 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.