PRACTICE EXAM 21: 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: "Filing errors declined in each of the first two quarters before rising in the third, ending the year higher than where it started." Based solely on this statement, which conclusion is best supported?

A. Filing errors ended the year higher despite early declines.
B. Filing errors remained completely unchanged throughout the year.
C. Filing errors were caused entirely by a software rollout.
D. Filing errors declined steadily across the entire year.

2. A table shows weekly exception counts of 16, 21, 18, and 25 across four consecutive weeks. Which statement about this data is accurate?

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

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

A. The additional review time definitely caused the improved accuracy.

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

C. The improved accuracy caused staff to request more review time.

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

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

A. "The initial request was submitted by the grant recipient."

B. "The request was then routed to program staff for review."

C. "The approved amendment was sent to program staff for review afterward."

D. "Revisions addressing program staff's comments were made before approval."

5. A memo states a unit's approved budget was $206,000 and its actual spending was $219,600. What percentage over budget did actual spending run, to the nearest tenth of a percent?

A. 6.6%

B. 6.0%

C. 7.2%

D. 7.8%

6. A passage reports that Unit North processed 520 claims with an average of 13 days, Unit South processed 650 claims with an average of 9 days, and Unit East processed 400 claims with an average of 17 days. Which unit was fastest per claim?

A. Unit North

B. Unit South

C. Unit East

D. Cannot be determined from the data given

7. A rule states: "If an equipment request exceeds $1,900, department-head sign-off is required." A request for $1,650 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. The rule cannot be applied to a request under the threshold.
D. Sign-off is not required, since the rule applies only to requests that exceed $1,900.

8. A report states that two branches piloted different customer-callback methods, and both reported fewer missed callbacks than before their pilots began. The report does not state actual missed-callback counts or branch sizes. Which conclusion is best supported?

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

9. A five-year data series for average complaint-response time reads: 21, 17, 26, 14, 29 days. Which statement most accurately characterizes this pattern?

A. Response time increased steadily across all five years.
B. Response time decreased steadily across all five years.
C. Response time shows no single consistent direction across the five years.
D. Response time was identical across every single year.

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

A. The decline occurred after the triage process began, though a cause is not established.
B. The revised process definitely and entirely caused the decline.
C. Staffing changes, not the triage process, definitely caused the decline.
D. The backlog decline is entirely unrelated to the revised process.

11. A table lists three sections with approved budgets of $395,000, $300,000, and $230,000, and actual spending of $388,100, $306,700, and $227,400 respectively. What percentage of the combined approved budget was actually spent, to the nearest tenth of a percent?

A. 98.5%
B. 97.9%
C. 100.8%
D. 99.7%

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

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

13. A chart legend defines review codes as A (Approved), R (Rejected), D (Deferred), and W (Withdrawn). A table lists six reviews with codes A, D, R, A, W, and D. How many reviews are still pending a further decision, meaning coded Deferred?

[Figure PQ-1: A simple status table listing six reviews labeled Review 1 through Review 6, each with a single-letter status code in a column labeled 'Status': Review 1 = A, Review 2 = D, Review 3 = R, Review 4 = A, Review 5 = W, Review 6 = D. A legend box beside the table defines A = Approved, R = Rejected, D = Deferred, W = Withdrawn. Clean, minimal table style, black text on white background, suitable for print.]

A. Three, counting every review that is not Approved.
B. One, counting only the Withdrawn review.
C. Two, counting only the reviews coded D.
D. Zero, since all reviews have reached a final decision.

14. A passage compares two proposed fixes for a recurring notification-delivery delay: one proposes upgrading the messaging server because delays cluster during peak sending hours; the other proposes fixing a specific routing-rule bug because delays occur regardless of sending volume. Which recommendation does the passage's own evidence better support?

A. Fixing the routing-rule bug, since delays occur independent of volume.
B. Both equally, since either change would likely help somewhat.
C. Neither, since the evidence is entirely insufficient either way.
D. Upgrading the server, since a faster server always reduces delays.

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

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

16. A report states a specific $2,900 shortfall was traced to a duplicate credit and corrected through an adjusting entry. For a public-facing summary, which version best matches that audience's actual need?

A. A full explanation including the specific entry number and adjustment method used.
B. An explanation covering only the account's full transaction history.
C. A description of the agency's entire internal control framework.
D. A condensed statement that a $2,900 shortfall was identified and corrected.

17. A passage discussing three intake units' caseloads includes a true, clearly stated detail about unit parking availability 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. A distractor data point — accurate, but not relevant to the specific question asked.

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

D. Clear evidence the passage was written carelessly.

18. A table shows Category N worth 48% of a 50-question set and Category O worth 52%. If this proportion is scaled to a 100-question set, how many questions represent Category N?

A. 24

B. 50

C. 52

D. 48

19. A passage states that a staffing change occurred at the same time overall claim 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. The staffing change described in the passage did not actually occur.

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

D. Processing errors and staffing are unrelated topics entirely.

20. A flowchart shows that an equipment request over $1,900 requires department-head sign-off, and independently, any request involving leased equipment requires a lease-terms review. A request for $1,200 involves leased equipment. What does the flowchart require?

[Figure PQ-2: A simple branching flowchart showing one equipment-request box splitting into two independent parallel paths: one path labeled 'Over $1,900?' leading to a box reading 'Department-Head Sign-Off Required', the other path labeled 'Leased Equipment?' leading to a box reading 'Lease-Terms 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 lease-terms review only, since the leased-equipment 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 shipment alongside routine logistics data showing most shipments arrived intact. Which approach best avoids a common reasoning trap here?

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

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

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

23. A passage describes one specific instance of a data-entry error in a single office. An answer choice concludes this reflects an agency-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, since one instance does not establish the problem is widespread unless the passage says so.
D. No, because data-entry errors are never systemic in nature.

24. A candidate calculates a combined percentage by averaging three individual percentages (93.6%, 106.4%, and 98.8%) rather than summing the underlying totals first. When the three categories have different budget sizes, this approach is:

A. Correct, since averaging percentages always yields the true combined rate.

B. Acceptable as a reliable estimate in every case.

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

D. Generally incorrect, and the true combined rate should be calculated from summed totals instead.

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

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

B. 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 request, along with its two supporting memos, requires action." Which word must agree with the true subject of this sentence?

A. "Requires," agreeing with the singular subject "request."

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

C. Either verb form works equally well here.

D. The sentence has no identifiable subject at all.

27. "The director told the coordinator that her draft 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 technician tests the unit and noted one defect yesterday." Which revision corrects the tense inconsistency?

A. "The technician will test the unit and note one defect yesterday."
B. "The technician tests the unit and notes one defect yesterday."
C. "The technician is testing the unit and noted one defect yesterday."
D. "The technician tested the unit and noted one defect yesterday."

29. "The review found weaknesses in scheduling, tracking materials, and the training of contractors." What revision corrects the parallel structure problem?

A. "The review found weaknesses in scheduling, in tracking materials, and in the training of contractors."
B. "The review found weaknesses in scheduling, material tracking, and contractor training."
C. "The review found weaknesses: scheduling, tracking materials, training of contractors."
D. The sentence does not actually require any revision.

30. "The unit completed its annual review, the results were posted the next morning." What is the error in this sentence?

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

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

A. It is a sentence fragment, lacking a main clause to attach to.
B. It has a clear subject-verb agreement error somewhere in it.
C. It is technically a run-on sentence structure as written.
D. It contains a comma splice joining two clauses improperly.

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

A. "The panel approved: the plan, the budget, and the timeline."
B. "The panel approved the: plan, budget, and timeline."
C. "The panel approved three items: the plan, the budget, and the timeline."
D. "The panel: approved the plan, budget, and timeline."

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

A. "The office handled quite a marked rise in complaints lately."
B. "The office's complaints went up by a fair amount."
C. "The office's complaint volume increased by 23 percent over the prior quarter."
D. No revision is needed; the original sentence is already precise.

34. Which sentence correctly uses "who's" and "whose"?

A. "Whose responsible for the file who's deadline passed is unclear."
B. "Who's responsible for the file whose deadline passed is unclear."
C. "Who's responsible for the file who's deadline passed is unclear."
D. "Whose responsible for the file whose deadline passed is unclear."

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

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

36. "Reviewing the record carefully, the omission was found by the technician." What is the grammatical problem with this sentence?

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

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

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

38. "Staff should submit the acknowledgment by Friday. You may face a delay 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 audit, the summary was compiled by the auditor." What is the error in this sentence?

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

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

A. "Weekly recap"
B. "Approved exception"
C. "Past experience"
D. "Pending appeal"

41. "The reviewing officer should notify the appropriate unit once the account has been closed." What makes this instruction ambiguous?

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

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

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

43. "Applicants may want to think about providing documentation within a reasonable window." What is the main problem with this regulatory sentence?

A. It uses the word "documentation" 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: "Applicants shall provide documentation within 10 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 states a mandatory obligation clearly and sets a specific, enforceable deadline.

C. It uses more sophisticated vocabulary than before.

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 a variance review out of order: (1) the variance was approved and posted; (2) the request was received and logged; (3) supporting justification was reviewed for completeness; (4) the review supported approval. What is the correct chronological order?

A. 1, 2, 3, 4

B. 4, 3, 2, 1

C. 2, 3, 4, 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. Breaks paragraph unity and belongs in a different paragraph or section.

C. Should always be deleted from the document altogether.

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

48. Which transition word correctly signals a 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 discrepancy-resolution methodology. Which level of detail is most appropriate for this specific audience?

A. Precise, granular detail including the specific matching rules and exception-handling method used.

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

C. General background context unrelated to the specific methodology.

D. A single condensed sentence noting only that resolution was completed.

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

A. It makes the document unnecessarily long overall.

B. It is the correct, standard way to cite any regulation properly.

C. It has no real drawback in this context.

D. It creates unnecessary ambiguity about which specific requirement is actually being applied.

51. A coworker at your level was responsible for a reconciliation 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 reconciliation arrives in time.

B. Complete the submission without the reconciliation 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 an appeal 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 caller's frustration, provide an honest status update, and give a realistic completion estimate.

C. Promise the appeal will be finished by tomorrow to end the call.

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

53. Two coworkers are arguing loudly about a resource 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. Ignore it, since it is not your direct responsibility.

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

54. A supervisor needs to inform a team member that their handling of a public request 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 supply room.

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. Briefly restating what was understood to confirm accuracy before responding.
C. Taking detailed notes without offering any verbal response.
D. Responding immediately with a counterpoint of your own.

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

A. The blunt 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 reporting 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. An escalating response — informal, then formal, then a written warning if needed.
D. Reassigning the task permanently without holding any conversation.

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

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

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

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

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

A. 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 log by tomorrow morning, which you know is not realistically achievable without sacrificing accuracy given its actual scope. What is the most effective response?

A. Raise the constraint promptly and propose a specific, realistic alternative or scoped-down version.
B. Agree to the deadline and rush the log to meet it.
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. The task with the longer deadline but significant consequences.

D. Both tasks carry identical priority regardless of consequences.

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

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

64. You review and approve a landlord invoice and notice the landlord's newly listed contact is a former supervisor. 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 to your supervisor immediately and request reassignment of the review.
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 telework request for one team member without difficulty, but a similar request from a different team member requires additional review due to a coverage gap the second request would create. A team member raises a concern that this looks like favoritism. What is the most effective response?

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

66. Personnel matters and sensitive interpersonal situations generally require:

A. Immediate public disclosure to maintain full transparency.

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

C. No documentation of any kind whatsoever.

D. Open discussion with the entire team so everyone stays informed.

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. Staying strictly within one's own defined authority.

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

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

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

B. Escalating to formal discipline before a direct conversation.

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

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

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

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

B. It guarantees a perfect score on every single item.

C. It 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 personal messages during meetings, and two others have privately mentioned finding it disruptive. What is the most effective first response for a first-line supervisor?

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

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

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

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

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

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

A. Retroactively create documentation dated to match the earlier verbal conversations.
B. Take no action since prior conversations were undocumented.
C. Proceed straight to formal discipline without any further conversation.

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

74. The billing 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 billing office to understand their genuine need and explore a preliminary version.
D. Ignore the billing 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 archiving 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. Communicate the direction to each unit supervisor, who then implements it with their own staff.
C. Wait for each unit to independently discover the need for the standard.
D. Implement the standard personally in only one unit as a trial.

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

A. Answer all her detailed workflow questions directly and completely.

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

C. Forward the email to the entire unit without any comment.

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. Explain the specific operational difference driving the two policies honestly and directly.

B. Impose identical scheduling rules across every unit regardless of operational differences.

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 an extended medical leave 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 ten staff members without any intermediate supervisors and increasingly struggles to provide timely feedback. A reorganization adds five more direct reports. What does this scenario primarily represent?

A. A staffing shortage requiring immediate hiring.

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

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

D. A training gap among the existing staff members.

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

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

82. "Improve accuracy on routine postings" versus "reduce posting error rate from 9 percent to 3 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. It allows each unit to ignore the objective if inconvenient.
B. It removes the need for the objective to be measurable at all.
C. It eliminates the need for any later follow-up on progress.
D. Subordinate supervisors understand their own unit's workflow well enough to determine how the objective concretely applies.

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

A. Checking progress at reasonable, predictable intervals and being available for obstacles raised.
B. Requesting detailed daily status updates regardless of whether concerns have arisen.

C. No follow-up at all once a task is delegated to someone.

D. Following up only after a deadline has already been missed.

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

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

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

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

D. Wait until a supervisor asks about it before mentioning the change.

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

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

B. Ignore the pattern since the supervisor is technically communicating the change.

C. Address it in front of the supervisor's own staff to correct the record.

D. Replace the supervisor immediately without further discussion.

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

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

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

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

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

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

C. Provide only general encouragement without any change in responsibility.

D. Avoid giving critical feedback so as not to discourage them.

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

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

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

C. Avoiding it entirely to prevent workflow disruption.

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

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

A. Is best done proactively, before an urgent cross-section need arises.
B. Is unnecessary since formal authority is what actually matters.
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 only favorable results and omitting any open issues.
B. Presenting the unit's position accurately, including honestly acknowledging limitations or 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. A clear, factual record covering all three occurrences, showing the proportionate escalation.

B. Only the most recent occurrence, to keep the record concise.

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. Beginning to document the pattern going forward from now on.

B. Having a direct conversation that honestly references the earlier verbal discussions.

C. Retroactively fabricating a documented record of conversations that were not actually recorded as they happened.

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. Directing a staff that itself includes subordinate supervisors, at least one organizational level removed from front-line work.

C. Only reviewing completed work after it has already been finished.

D. No supervisory responsibility of any kind at all.

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. Have no meaningful effect on the organization at all.

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

Practice Exam 21: Answer Key and Explanations

1. A — The memo states filing errors declined in the first two quarters, then rose in the third, ending the year higher than where it started. This directly supports the correct answer: the year ended higher despite early declines. Option D misreads the pattern, and B and C both invent facts the memo never actually states or supports.

2. D — The four values, 16, 21, 18, and 25, do not rise every week, since 18 is a drop from 21, ruling out steady increase. But the final value of 25 exceeds the starting value of 16, ruling out a decrease. The data is also not flat, leaving the correct answer as the only statement matching both facts together.

3. B — 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 program review, revised, then approved. A sentence claiming the approved amendment was sent for program review afterward contradicts this established sequence entirely, since review must precede approval, 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: (219,600 minus 206,000) divided by 206,000 equals 13,600 divided by 206,000, or approximately 0.066, which is 6.6 percent. This is a standard percentage-change calculation used throughout this exam; the other choices reflect common rounding errors.

6. B — Comparing the three stated average processing times directly, 13 days for Unit North, 9 for Unit South, and 17 for Unit East, shows Unit South was fastest at 9 days per claim. The question asks specifically about speed per claim, so the total claim-count figures given for each unit are irrelevant distractor data for this particular comparison.

7. D — The stated rule triggers department-head sign-off only when an equipment request exceeds $1,900. Since $1,650 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 branches improved relative to their own prior baselines, but it never reports the actual missed-callback counts or branch 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 five values, 21, 17, 26, 14, and 29 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. A — The passage establishes only that the backlog declined after the revised triage process began; it does not rule out other unmentioned factors, such as staffing or intake volume, that could also explain the change. Option B overstates the evidence as definitive proof, while the other choices assert claims the passage never actually makes.

11. D — Summing the three approved budgets gives 925,000, and summing actual spending gives 922,200; dividing 922,200 by 925,000 yields approximately 0.9970, or 99.7 percent when rounded to the nearest tenth. This sum-then-divide approach is required because the three sections differ in size, unlike averaging their three individual rates, which would mislead.

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

13. C — Per the legend, D specifically means Deferred, the code indicating a review is still pending a further decision. Scanning the six codes, A, D, R, A, W, and D, shows exactly two instances of D, meaning two reviews are still deferred. A candidate who miscounts other codes as unresolved would answer this question incorrectly.

14. A — Because the notification-delivery delays occur regardless of sending volume, upgrading the messaging server would likely not resolve a problem tied to a specific routing-rule bug rather than peak-hour load. The recommendation targeting the routing bug directly addresses the pattern the passage actually describes, making it the better-supported recommendation of the two offered here.

15. B — The passage shows only that improved accuracy and the introduction of a new verification step 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. D — A public-facing summary concerned with whether a matter was resolved needs a condensed outcome statement, not internal procedural detail like a specific entry number or the exact adjustment method used. The other options each supply either the wrong kind of detail or an entirely unrelated topic for this particular audience's actual needs here.

17. B — 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 parking-availability 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 48 percent proportion up to a new 100-question total means calculating 0.48 multiplied by 100, which equals 48 questions. This preserves the original percentage weighting while adjusting only the overall total count, which is exactly the kind of proportional scaling calculation tested whenever a weighting is applied to a differently sized total.

19. C — The passage explicitly mentions a second factor, the agency-wide claim-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 leased-equipment rule. Since $1,200 falls under the $1,900 threshold, department-head sign-off is not triggered by amount alone, but leased equipment independently triggers a lease-terms review regardless of the dollar amount, matching the correct option exactly here.

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

22. B — Noticing details that confirm an initial impression while overlooking details that complicate or contradict it is a confirmation-driven reading pattern, distinct from correlation error or overgeneralization. This pattern genuinely risks missing a more balanced or qualified conclusion that the passage may actually support upon a more careful, complete second reading.

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

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

25. 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. A — The true subject of this sentence is "request," a singular noun; the phrase "along with its two supporting memos" 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 director" or "the coordinator," 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 ("tests") 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: "tested" and "noted." The other options shift both verbs to a single tense, but to the wrong tense for a completed action.

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

30. D — The sentence joins two independent clauses, "the unit completed its annual review" and "the results were 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.

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

33. C — "Marked" is a vague qualifier with no stated basis for comparison, while the correct option replaces it with a specific, verifiable figure: a 23 percent increase over the prior quarter. Official government writing favors this precise, checkable language over vague intensifiers like "quite a marked rise" or "a fair amount," which the other options still rely on.

34. B — "Who's" is a contraction of "who is," the correct form to begin the sentence asking a question about responsibility, while "whose" is the possessive form, the correct word before "deadline." "Who's responsible" and "whose deadline passed" correctly assign each form to its distinct role. The other options misapply the forms.

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

37. B — The sentence compares "this month's inquiries," a quantity, to "last month," a time period, rather than comparing it to "last month's inquiries," the equivalent quantity from the prior period. This mismatch is a faulty, incomplete comparison. A correct revision would read "higher than last month'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. A — As written, "after finishing the audit" grammatically modifies "the summary," since "the summary" is the subject of the main clause, but a summary cannot finish an audit. The phrase should instead modify "the auditor," the person who actually performed the audit. This is a dangling modifier, not an agreement or semicolon issue.

40. C — "Past experience" is redundant because experience, by definition, refers to something already lived through; the word "past" adds no new meaning and should simply be cut from the sentence. The other three phrases, "weekly recap," "approved exception," and "pending appeal," each convey genuinely distinct, non-overlapping information without any redundancy present.

41. A — The instruction never specifies which "appropriate unit" is actually meant, nor precisely when notification should occur relative to the account 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 window" 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. B — The revised sentence uses "shall" to state a clear, mandatory obligation and replaces a vague timeframe with a specific, enforceable ten-day deadline. This precision is what regulatory language actually requires, not merely more sophisticated vocabulary or a shorter sentence, and it clearly identifies who is responsible for completing the required action.

45. 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 request is first received and logged, then supporting justification is reviewed, then that review supports approval, and finally the variance is approved and posted as the last step. This sequence, 2, 3, 4, 1, matches the passage's actual order of events exactly.

47. B — 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. A — A technical audience of fellow examiners reviewing a discrepancy-resolution methodology needs precise, granular detail, including the specific matching rules 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. D — Citing only "standing 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 reconciliation 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 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. D — 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. B — 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. C — 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, being late to 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. A — Gathering the specific facts behind each team's stated urgency before deciding respects both teams and avoids an uninformed decision. Granting the workspace 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. A — Raising the constraint promptly and proposing a specific, realistic alternative addresses the actual problem professionally without either accepting an unworkable deadline or missing it silently. Agreeing to rush the log risks sacrificing accuracy, saying nothing provides no warning, and refusing outright without an alternative is unhelpful pushback offering no constructive path forward here.

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

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

66. B — 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. D — 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. 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. B — Understanding the reasoning behind a scheduling change well enough to communicate it credibly supports staff trust and consistent implementation, even when the supervisor personally disagrees with the change. Blaming an unnamed "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. D — Taking the workload concern seriously and exploring a way to pace or schedule the training around it addresses the actual concern while still pursuing a genuinely valuable development opportunity. Mandating the training without addressing the concern ignores a real constraint, and abandoning the opportunity entirely or reassigning it elsewhere both discard real value unnecessarily.

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

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

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

82. C — The second version states specifically what is expected, a reduction from 9 to 3 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. D — Subordinate supervisors understand their own unit's day-to-day workflow well enough to translate a broad objective into concrete, unit-specific actions that actually fit how their unit functions. Allowing units to ignore the objective, removing measurability, and eliminating follow-up all describe outcomes that undermine, rather than support, effective objective-setting across multiple units.

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

85. C — Explaining the new standard and its reasoning, while giving each supervisor a chance to raise unit-specific implementation concerns, supports effective, informed implementation across all three

units. Forwarding the directive without context leaves supervisors uninformed, deciding unilaterally without their input ignores their frontline knowledge, and waiting to be asked is a passive, ineffective approach.

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

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

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

92. A — 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. B — 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. A — 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. C — 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. B — 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. D — 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.