

Lean Accounting

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Course Objectives

After completing this course, you will be able to:

- Identify what a run chart is used for
- Discern what can be accomplished using traffic analysis
- Recognize a common bottleneck in customer billings
- Ascertain how to record an advance payment
- Determine what invoices should be compared to in order to ensure that all deliveries have been invoiced
- Identify when a network of bank lockboxes is especially useful
- Pinpoint a characteristic of a daily bank reconciliation
- Recognize when an invoice numbering convention is needed
- Determine why a supplier naming convention is needed
- Identify why the number of active suppliers is tracked
- Ascertain when a computerized time clock is ideal
- Recognize when incentive compensation software is most useful and cost-effective
- Discern what the supplier is commonly responsible for when payroll is outsourced
- Identify one of the more difficult accruals to complete before month-end
- Pinpoint where a transaction factory is found
- Determine when a workflow management system can best assist the closing process
- Recognize the function of a decision table in the credit department
- Identify the use of the legal venue clause
- Determine the purpose of credit insurance
- Recognize a reasonable tool for collecting large-dollar invoices
- Identify a valid technique for preventing deductions by customers on their payments
- Ascertain what is measured by days sales outstanding
- Determine who most favors cycle counting based on inventory value
- Discern when you should estimate the amount of ending inventory
- Identify when just-in-time deliveries can be accomplished
- Recognize what is included in a lean manufacturing environment
- Identify the only situation where labor tracking is mandatory
- Pinpoint the use of sprint capacity
- Determine what happens when a group of assets is included in a base unit
- Recognize when it may be possible to avoid interest capitalization
- Identify a likely impact on the general ledger of an acquisition
- Determine which type of accounts should be tracked on a perpetual basis
- Ascertain what the business operations mega-account may contain
- Recognize a valid technique for verifying the contents of a budget model
- Determine when budget pre-loading is used
- Pinpoint what should be included in a rolling forecast
- Identify year-end reports that should be retained
- Discern what filing carts are useful for
- Ascertain when it may be acceptable to have weak controls in one part of a business
- Recognize what the separation of duties concept is designed to accomplish
- Determine what can be done using the outlier analysis concept

Course Instructions

To fully benefit from this course, please follow all of the steps below.

1. Read each chapter in the text to get a good understanding of the material.
2. Answer the study guide problems which appear at the end of each chapter. After answering the problems, compare your answers with the correct answers to ensure that you understand the material.
3. When you feel that you have a good understanding of the material contained in the chapter, answer the questions on the final examination.
4. When you have completed the final examination, record your answers on the answer sheet provided and submit it for grading. A score of 70% or better is required to pass. Please also complete the course evaluation that accompanied the course and submit it to us along with your answer sheet. Upon passing you will receive a Certificate of Completion stating that you have successfully completed the course and earned the continuing education credit.

Prerequisites and Advance Preparation

No prerequisites or advance preparation are required for this course.

CPE Credit

This course is recommended for 15 CPE credits.

Final Exam Grading

- ▶ Online: Our fastest option, with instant results. Simply go to **www.cpestore.com** and click the link for online grading. Just follow the instructions from there. When you finish entering your answers, you'll receive instant test results and a Certificate of Completion to print.
- ▶ By Mail: Mail your test and course evaluation to us. We grade the tests the day we receive them and mail the results and Certificate of Completion to you the following business day.
- ▶ By Fax: Please use this option only if you need fast turnaround (we want to keep this as a free service). Just fax your answer sheet to 1-281-255-4337. If you need us to fax the Certificate of Completion back to you, please provide us with your fax number and write *please fax back* on your answer sheet. If you don't need the Certificate faxed back, please write *no fax needed* on your answer sheet.

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Customer Service

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About Our Courses

The CPE Store's courses are developed to satisfy the continuing education requirements of the American Institute of Certified Public Accountants, each state's Board of Accountancy and the National Association of State Boards of Accountancy (NASBA). If your state requires registration of sponsors, our sponsor number will appear on your Certificate of Completion.

Our courses are designed to meet the continuing education requirements of accounting professionals. A great deal of care has been taken to ensure that the course material is both interesting and relevant to the practice of accounting. The information presented is, to the best of our knowledge, current and accurate. However, The CPE Store is not in the business of rendering legal, accounting or other professional advice and as such, the material presented in our courses is intended as an overview. If legal advice or other expert assistance is required, the services of a competent professional should be sought.

Lean Accounting

15-Hour Course

Final Examination

A score of 70% or higher is required to pass the exam. If you score less than 70% on your first attempt, we will allow you to take the test a second time.

Chapter 1 – Overview of Lean Accounting

1. A place where work piles up in the accounting department is:
 - A. A bottleneck
 - B. The controller's desk
 - C. Caused by inappropriate technology
 - D. Caused by high error rates
2. The implications of distance on a lean accounting department include:
 - A. A reduced risk of document loss
 - B. A reduction in headcount
 - C. Faster payments by customers
 - D. The risk of delayed accounting for transactions
3. Value stream mapping is not used to report on:
 - A. Error rates
 - B. Individual employee performance
 - C. Downtime by process step
 - D. Work time by process step
4. A run chart is used to:
 - A. Calculate the speed of a process
 - B. Portray the specific issues causing a divergence from the mean
 - C. Show the performance of a process on a trend line
 - D. Reveal the flow of transactions in a process
5. Traffic analysis can be used to:
 - A. Cluster employees by job function
 - B. Determine the number of invoice forms to re-order
 - C. Estimate headcount requirements
 - D. Shift more employees into offices
6. In a successful lean culture, employees should focus on:
 - A. Retaining existing measurement systems
 - B. Obtaining more budget funding
 - C. Why other employees are causing trouble
 - D. The problem

Chapter 2 – Lean Customer Billing

7. A common bottleneck in customer billings is:
 - A. Caused by missing price information
 - B. When there is a surge of shipping at month-end
 - C. Caused by invoice proofreading
 - D. When the accounting software is not operational
8. A payment in advance is recorded:
 - A. In the accounting records only after shipment or performance has been completed
 - B. As equity
 - C. As revenue
 - D. As a liability

Final Exam

9. A buffer staff is used:
- A. To provide extra staffing capacity during periods of high demand
 - B. To keep irate customers away from the controller
 - C. By the suppliers of outsourced services
 - D. Only following large staff layoffs
10. It is more necessary to proofread an invoice when:
- A. There is a large amount of funding remaining for a customer project
 - B. There is a history of near-automatic payments by the customer
 - C. An invoice is extremely complicated
 - D. The invoice is for a relatively small amount
11. Invoices should be compared to the _____ to ensure that all deliveries have been invoiced.
- A. Pick list
 - B. Check list
 - C. Shipping log
 - D. Credit memo register

Chapter 3 – Lean Cash Receipts

12. A network of bank lockboxes is especially useful when:
- A. They can be linked to the company's internal computer network
 - B. A company does business with a large number of banks
 - C. Mail float is already minimal
 - D. Customers are spread over a large region
13. Cash application should be from check copies:
- A. When there is some uncertainty about where to apply the cash
 - B. On a delayed basis
 - C. Only with the approval of the controller
 - D. When fraud is suspected by the cashier
14. A daily bank reconciliation:
- A. Is especially useful when a company already has highly accurate cash records
 - B. Is useful for keeping a company's cash records accurate at all times
 - C. Is used as a training tool for the cashier
 - D. Tends to result in a larger number of cash recordation errors
15. When taking down credit card information for later entry, always record:
- A. The sales order number for cross-referencing purposes
 - B. The information on a two-part form, so that it is stored in two locations
 - C. Customer contact information, in case you have to obtain revised credit card information
 - D. The information where it is publicly accessible
16. You should track unapplied cash:
- A. No more frequently than once a month
 - B. Through a suspense account
 - C. By having the mailroom staff compare applied cash to their list of checks received
 - D. Through the automated cash application system

Chapter 4 – Lean Accounts Payable

17. The pay from receipt concept:
- A. Requires the receiving staff to indicate when ordered items have been received
 - B. Is related to the recordation of deposits in transit on a bank reconciliation
 - C. Requires the customer to pay as soon as it receives goods or services
 - D. Works well with tax payments

18. An invoice numbering convention is needed:
- A. At month-end
 - B. To calculate which invoices should be paid first
 - C. Only for employee expense reports
 - D. For invoices that do not already contain an invoice number
19. A negative approval from an authorized person:
- A. Is designed for only the largest invoices
 - B. Is specific to the use of monthly statements for procurement cards
 - C. Means that the person will only contact accounting if he or she does not approve an invoice
 - D. Requires thumbs down stamp on an invoice
20. A supplier naming convention is needed to:
- A. Avoid the creation of duplicate records in the vendor master file
 - B. Keep from doing business with fraudulent suppliers
 - C. Avoid mixing up subsidiaries with suppliers in the payment records
 - D. Assist in purging the vendor master file at year-end
21. The number of active suppliers is tracked in order to:
- A. Call attention to the need for more competitive bidding
 - B. See who should be issued a Form 1099
 - C. Bring attention to reducing the number of suppliers, and therefore the number of payables transactions
 - D. Estimate whether there is enough record capacity in the accounting software

Chapter 5 – Lean Payroll

22. One criterion for classifying an employee as salaried is that:
- A. The person is employed within an administrative department
 - B. The employee does not engage in independent decision making
 - C. The employee requires close supervision
 - D. The person manages more than 50% of the time
23. A computerized time clock is ideal:
- A. When employees are concentrated in one location
 - B. When employees are mostly on the road
 - C. When employees do not have access to a computer
 - D. When payroll periods are very short
24. Incentive compensation management software is most useful and cost-effective:
- A. For small companies that calculate their payrolls manually
 - B. For larger businesses with many sales personnel
 - C. When there is a simplified compensation plan
 - D. When used with an outsourced payroll solution
25. When payroll is outsourced, the supplier is commonly responsible for:
- A. Calculating gross wages
 - B. Hiring and firing payroll employees
 - C. Reminding employees to remit their hours worked information
 - D. Completing the company's annual income tax return
26. An ideal payment solution for an employee who has no bank account is:
- A. A check
 - B. Restricted company stock
 - C. A pay card
 - D. An ACH payment

Final Exam

Chapter 6 – Lean Financial Statements

27. Payroll is accrued:
- A. Only as of the fiscal year-end
 - B. Only for salaried employees
 - C. Based on hours worked but not paid at month-end
 - D. Based on hours paid but not yet worked at month-end
28. A soft close:
- A. Requires more work than a hard close
 - B. Is considered to result in the most accurate financial statements
 - C. Does not require supplementation on a quarterly basis
 - D. Does not use accruals or overhead allocations
29. You can alter overhead allocations early:
- A. Only for the allowance for doubtful accounts
 - B. By using the allocation information from a preceding period
 - C. By estimating the allocation information for a future period
 - D. By closing the books early
30. One of the more difficult accruals to complete before month-end is:
- A. Commission expense
 - B. Interest expense
 - C. Vacation expense
 - D. Wage expense
31. A transaction factory is found:
- A. Where accounting systems have been centralized
 - B. Only in manufacturing organizations
 - C. Where accounting software is not used
 - D. Where intercompany eliminations do not impeded the closing process
32. When pursuing the goal of reducing the financial statement package:
- A. Always include operating metrics in the package
 - B. It is generally allowable to exclude the income statement
 - C. Only include those reports automatically generated by the accounting system
 - D. A cover letter is never needed
33. A workflow management system can best assist the closing process when:
- A. There are few people involved in the closing process
 - B. There are many people involved in the closing process
 - C. There are no company subsidiaries
 - D. The closing staff all works from the same set of offices

Chapter 7 – Lean Credit Management

34. A decision table is used in the credit department to:
- A. Decide when to terminate credit for an existing customer
 - B. Determine which employees to promote
 - C. Set the required amount of personal guarantees
 - D. Consistently grant credit to customers
35. It may be acceptable to allow credit to a risky customer:
- A. When you are selling off obsolete stock
 - B. To boost year-end financial results
 - C. When the allowance for doubtful accounts is unusually large
 - D. As long as the payment terms are unusually long

36. If a customer is publicly held, additional financial information is available from:
- A. The Securities and Exchange Commission
 - B. The Department of Labor
 - C. The Office of Management and Budget
 - D. The Treasury Department
37. The legal venue clause:
- A. Specifies the type of building in which legal arguments will be heard
 - B. Requires the use of an arbitrator
 - C. Forces lawsuits to be filed in a court near a company's location
 - D. Requires that legal settlements not be released to the public
38. Credit insurance is used to:
- A. Insure against a company's ability to pay its own suppliers
 - B. Insure against the appearance of unexpected credit balances in the accounting records
 - C. Prune the number of customers with which a seller does business
 - D. Protect the seller against customer nonpayment

Chapter 8 – Lean Collections

39. A reasonable tool for collecting large-dollar invoices is:
- A. Contacting the customer before the invoice due date
 - B. Issuing dunning letters a few days after invoice due dates
 - C. Sending them immediately to a collection agency
 - D. Training new collections staff by assigning them to these accounts
40. If customers are taking many deductions from their payments:
- A. Assign specialists to deal with the deductions
 - B. Cancel credit with those customers
 - C. Require the entire collections staff to learn about deduction issues
 - D. Charge interest on the unpaid amounts that were offset by deductions
41. A valid technique for preventing deductions by customers on their payments is:
- A. Allowing customers to verify available funding levels
 - B. Carrying forward the same purchase order number reference from the immediately preceding invoice
 - C. Sending the invoice to the same address listed on the immediately preceding invoice
 - D. Verifying that sales taxes are not charged to those customers who have provided sales tax exemption certificates
42. Days sales outstanding measures:
- A. The amount of revenue generated during a certain number of days
 - B. The average amount of accounts receivable outstanding, divided by average sales per day
 - C. The cost of collections
 - D. The average amount of overdue accounts receivable

Chapter 9 – Lean Inventory Accounting

43. The accounting staff compiles factory overhead costs into one or more _____, which they allocate to the goods produced during the period.
- A. Subaccounts
 - B. Allocation accounts
 - C. Cost pools
 - D. Cost of goods sold accounts
44. A perpetual inventory system:
- A. Requires that inventory records be maintained in perpetuity
 - B. Requires the use of a period-end physical inventory count
 - C. Maintains up-to-date inventory records
 - D. Does not require that the warehouse be locked down

Final Exam

45. Cycle counting based on inventory value is most favored by the:
- A. Materials manager
 - B. Controller
 - C. Production manager
 - D. Purchasing manager
46. You should only estimate the amount of ending inventory when:
- A. Bills of material are accurate
 - B. There is no reliable trend for scrap usage
 - C. The accounting system does not record all purchases received
 - D. The number of units sold is not tracked
47. Just-in-time deliveries can only be accomplished with:
- A. Accurate labor routings
 - B. Individual purchase order notifications to suppliers
 - C. High-volume suppliers
 - D. An accurate production schedule
48. The reduction of the number of product options:
- A. Increases the ownership of on-site inventory by suppliers
 - B. Increases the work load of the customer service department
 - C. Reduces the overall amount of inventory on hand
 - D. Tends to increase overall sales

Chapter 10 – Lean Cost Accounting

49. The purchase price variance:
- A. Measures the difference between the actual and standard price for materials
 - B. Measures the difference between the actual and standard units used
 - C. Is also used to measure labor costs incurred
 - D. Is used heavily in the services industry
50. A lean manufacturing environment includes:
- A. Generous amounts of inventory
 - B. Long, effective production runs
 - C. Large deliveries from the lowest-cost suppliers
 - D. An emphasis on product quality
51. The only situation when labor tracking is mandatory is:
- A. When hours are being billed to customers
 - B. When tracking work at the job level
 - C. When tracking work at the activity level
 - D. When data collection terminals have already been installed
52. Which statement regarding pull systems is true?
- A. Production is in large quantities
 - B. Batch sizes are typically a bit larger than those used in a push system
 - C. Production tends to be in the quantities that are about to be sold
 - D. A pull system results in more work-in-process inventory on the shop floor
53. Sprint capacity is used:
- A. To rapidly rebuild the inventory buffer
 - B. To provide extra capacity when customers want to outsource some production
 - C. Downstream from the bottleneck location
 - D. For the final finishing work on products that are nearly complete
54. The concept of first time through relates to:
- A. Excellent hiring practices
 - B. Tracking the percentage of products that were completed without being scrapped or reworked
 - C. The number of deliveries that arrived by the designated time and date
 - D. Whether actual scrap levels are lower than anticipated

Chapter 11 – Lean Fixed Asset Accounting

55. Interest capitalization:
- A. Is never allowed
 - B. Does not apply to constructed assets
 - C. Is allowed for the interest expense associated with an asset during its construction period
 - D. Is not governed by any accounting standards
56. A base unit is:
- A. The separate classification of the foundation of a building
 - B. The first group of assets entered into the fixed assets register
 - C. The same as the salvage value of an asset
 - D. The corporate definition of what constitutes a fixed asset
57. When you allow a group of assets to be included in a base unit:
- A. The capitalization limit is effectively reduced
 - B. There is no effective impact on the capitalization limit
 - C. It becomes easier to locate individual assets
 - D. This is a violation of the accounting standards
58. It may be possible to avoid interest capitalization when:
- A. The construction period is unusually long
 - B. It relates to the construction of a building
 - C. Construction covers a relatively short period of time
 - D. The company is funding a construction project primarily with debt
59. A fixed asset manual does not need to document how to:
- A. Track the liabilities associated with asset retirement obligations
 - B. Remove a terminated asset from the accounting records
 - C. Account for asset swaps
 - D. Fill out a personal property tax return

Chapter 12 – The Lean General Ledger Environment

60. A likely impact on the general ledger of an acquisition is:
- A. More difficulty in mapping accounts to the corporate chart of accounts
 - B. A reduced need for an advanced accounting software package
 - C. A reduced number of accounts being used
 - D. Increasing convergence with the corporate chart of accounts
61. About how many expense accounts currently in use by a company could likely be eliminated?
- A. 40%
 - B. 60%
 - C. 75%
 - D. 95%
62. A mega-account that would contain the cost of materials and supplies used in the production process is:
- A. Allocated costs
 - B. Employee compensation
 - C. Direct costs
 - D. Business operations
63. The business operations mega-account may contain:
- A. Materials expenses
 - B. Utilities expenses
 - C. Factory overhead expenses
 - D. Payroll taxes

Final Exam

64. You should examine the contents of _____ accounts on a perpetual basis.
- A. Revenue
 - B. Expense
 - C. Asset
 - D. Gain
65. Journal entry templates:
- A. Can be used repetitively
 - B. Are designed for one-time use
 - C. Provide better documentation for auditors
 - D. Make it less likely that the same entry will be used in multiple periods

Chapter 13 – Lean Budgeting

66. Which of the following is a valid technique for verifying the contents of a budget model?
- A. Only review the 80 percent of line items in the budget that comprise 20 percent of the revenues and expenses in the budget
 - B. Verify the levels at which fixed costs continue through the budget period
 - C. Assume that existing contracts continue through the budget period
 - D. Copy forward the model from the previous budget year without any additional formula checking
67. Budget pre-loading is used:
- A. To fill in most of the fields in a capital budgeting request form
 - B. When the prior year's budget is rolled forward into the next year
 - C. To reduce the budgeting effort required of department managers
 - D. Without an adjustment for inflation or changes in activity levels
68. A rolling forecast should include:
- A. Information at an aggregate level
 - B. Detail for at least the next two years
 - C. Detailed revenue expectations by customer
 - D. The details for all projected expense line items

Chapter 14 – Lean Filing

69. Year-end reports that should be retained do not include:
- A. Ending aged accounts receivable report
 - B. Ending aged accounts payable report
 - C. Ending general ledger detail
 - D. Preliminary payroll register
70. The proper location for off-site storage should not be based on:
- A. The ability to retain copies of documents
 - B. Low cost
 - C. Document safety
 - D. Being a reasonable distance from the accounting staff
71. Filing carts are useful for:
- A. Cleaning up the work area
 - B. Replacing filing cabinets
 - C. More easily clearing out employee offices
 - D. Keeping needed files next to employees
72. Document imaging is most practical and cost-effective when:
- A. There are few employees who need to access documents
 - B. The accounting staff is centrally located
 - C. There is an ongoing need to access a large number of documents
 - D. The relevant documents are stored nearby

Chapter 15 – Lean Controls and Procedures

73. It may be acceptable to have weak controls in one part of a business:
- A. If there is a risk of a large loss
 - B. In cases where there are highly repetitive transactions
 - C. If management is willing to accept lower-quality financial statements
 - D. If there are offsetting controls elsewhere
74. The separation of duties concept is designed to:
- A. Increase the efficiency of accounting processes
 - B. Reduce the cost of accounting operations
 - C. Reduce the risk of fraud
 - D. Keep the board of directors from directly managing daily business operations
75. The outlier analysis concept is used to:
- A. Improve the training of those employees performing the worst
 - B. Create new controls for problems that occur infrequently
 - C. Eliminate controls that only protect against low-risk events
 - D. Focus attention on improving those controls dealing with current high-volume transactions

**Thank you for taking our course.
We hope you enjoyed it.**

Lean Accounting

Course Number: AA484604

Qualifies for 15 hours of CPE credit

If you are mailing or faxing your test to us for grading, please fill in Member ID _____ and Validation number _____.

Name as it should appear on your Certificate:

Where should we send your results?

License State(s): _____

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Date Course Completed: _____

* Answer each question A, B, C, or D as appropriate

* Be sure you are answering questions from the Final Examination, not from the Study Guide

* For instant online grading, go to www.cpestore.com and click the link for Online Services

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| 1. | <input type="checkbox"/> | 16. | <input type="checkbox"/> | 31. | <input type="checkbox"/> | 46. | <input type="checkbox"/> | 61. | <input type="checkbox"/> |
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| 10. | <input type="checkbox"/> | 25. | <input type="checkbox"/> | 40. | <input type="checkbox"/> | 55. | <input type="checkbox"/> | 70. | <input type="checkbox"/> |
| 11. | <input type="checkbox"/> | 26. | <input type="checkbox"/> | 41. | <input type="checkbox"/> | 56. | <input type="checkbox"/> | 71. | <input type="checkbox"/> |
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| 14. | <input type="checkbox"/> | 29. | <input type="checkbox"/> | 44. | <input type="checkbox"/> | 59. | <input type="checkbox"/> | 74. | <input type="checkbox"/> |
| 15. | <input type="checkbox"/> | 30. | <input type="checkbox"/> | 45. | <input type="checkbox"/> | 60. | <input type="checkbox"/> | 75. | <input type="checkbox"/> |



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Course Evaluation

Course # _____

Your Name _____

About the Course

Were the stated learning objectives met?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

If applicable, were prerequisite requirements appropriate and sufficient?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely N/A

Was the text well-written, accurate and easy to understand?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Was the final exam well-written, accurate and easy to understand?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Were course materials relevant and did they contribute to the achievement of the learning objectives?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Was the time allotted to the learning activity appropriate?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

If applicable, were the individual instructors effective?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely N/A

About the Service

Were you satisfied with the ordering process?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Were your course materials in good condition when they arrived?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

Did you receive your materials in a timely manner?

- 1 - Not at all 2 - Marginally 3 - Somewhat 4 - Mostly 5 - Absolutely

About You

What is your preferred method for completing your CPE?

- Textbook PDF materials downloaded from the internet Online courses Live seminars

Would you like us to notify you by email of our weekly specials and new courses?

- No Yes, my email address is _____ Already receiving

Comments Please

Are there any particular topics you would like to see covered in a CPE course or any additional services you would like to see us provide? _____

Please provide any additional feedback, either positive or negative, regarding our products or our service: _____