



US CMA
Part2

CMA®
CERTIFIED
MANAGEMENT
ACCOUNTANT

Claim:
This is to provide an opportunity to prepare for real exam

Pattern:
4hrs exam, 3hrs to answer
100 MCQs and 1hr to answer
2 Essays

Strategic Financial Management:
20% Financial Statement Analysis
20% Corporate Finance
25% Decision Analysis
10% Risk Management
10% Investment Decisions
15% Professional Ethics

Part 2 - Mock Test JF24

1. Shown below are components of a company's financial statements.

Sales revenue	\$600,000
COGS	300,000
Total assets	2,400,000
Total equity	1,500,000
Net income	120,000

What percentage value would net income be on a common size financial statement?

**Source: Retired ICMA CMA Exam Questions.*

5%
8%
20%
50%

2. A company has received a one-year commercial bank loan of 7.5% discounted interest with a 12.5% compensating balance. The effective annual cost of the bank loan is closest to:

8.11%
8.57%
7.5%
9.38%

**Source: Retired ICMA CMA Exam Questions.*

FOR Insights
Empowering Your Financial Journey

Cma Retired Questions

John K. Harris

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Donoghue's Moneyletter, 1981 **Business Law, Objective Questions and Explanations** Irvin N. Gleim, Jordan B. Ray, Holger D. Gleim, 1982

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