



CMA®
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MANAGEMENT
ACCOUNTANT

US CMA Part 2

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?

- 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.*

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