



**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.*

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# Cma Retired Questions

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Within the pages of "**Cma Retired Questions**," an enthralling opus penned by a very acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives.

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