CMA Part 1 Sample Essay Question

Brown Printing:

Brown Printing, a small family-owned business, began operations on March 1, manufacturing premium quality books. The owners have expertise in printing but no accounting knowledge or experience. The company's independent accountant compiled the following data for the month of March. They have also requested an income statement.

Sales price	\$90 per book
Number of units produced	15,000 books
Number of units sold	10,000 books
Direct materials cost	\$15 per book
Direct labor cost	\$6 per book
Variable manufacturing overhead	\$4 per book
Fixed manufacturing overhead	\$240,000 per month
Selling cost	3 per book
Administrative expenses	\$160,000 per month

The owners want to understand these numbers and how they can use the information to run the business.

REQUIRED:

- 1. Define and explain absorption costing and variable costing.
- 2. Calculate the unit cost of goods sold and prepare the income statement for March using variable costing.
- 3. Calculate the unit cost of goods sold and prepare the income statement for March using absorption costing.
- 4. Identify and describe two advantages of using variable costing and two limitations of using absorption costing.
- 5. Explain why there is a difference in net income between variable costing and absorption costing. Show your calculations.
- Define and explain throughput costing.

Sample Questions For Cma Exam

K Morrison

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Wiley CMA Learning System Exam Review 2013, Test Bank IMA,2013-02-12 Wiley CMA Learning System consists of Part 1 Financial Planning Performance and Control which covers the topics of Planning Budgeting and Forecasting Performance Management Cost Management Internal Controls and Professional Ethics As well as Part 2 Financial Decision Making covers the topics of Financial Statement Analysis Corporate Finance Decision Analysis and Risk Management Investment Decisions and Professional Ethics It contains key formulas knowledge checks at the end of each topic study tips and practice questions providing candidates with what they need to pass the CMA Exam Also included is access to the CMA test bank which contains over 2 000 questions Certified Medical Assistant Exam Prep 2024-2025 Maritza Heidi Lloyd ,Aishwarya Mugisa Stephenson,Manuela Alondra Tanner , Certified Medical Assistant Exam Prep 2024 2025 1200 Practice Questions and Detailed Answer Explanations for the Certified Medical Assistant Exam is your all in one resource for mastering the Certified Medical Assistant CMA exam Designed to give you the most comprehensive preparation possible this book provides everything you need to build confidence reinforce your knowledge and excel on exam day This book includes an extensive collection of 1200 practice questions that reflect the style content and difficulty level of the actual CMA exam Each question is crafted to test your understanding of key concepts across all areas of the exam from general medical knowledge to clinical procedures administrative tasks and patient interaction Along with the questions you ll find detailed answer explanations that not only reveal the correct answers but also clarify why those answers are correct helping you to grasp the underlying principles and avoid common pitfalls Key features of this CMA Study Guide 2024 2025 include 1200 Realistic Practice Questions Dive into a vast array of practice questions that cover every topic on the CMA exam These questions are designed to challenge your knowledge and mirror the complexity of the real test giving you a true sense of what to expect on exam day In Depth Answer Explanations Each question is followed by a thorough explanation that breaks down the reasoning behind the correct answer This detailed feedback helps you understand each concept fully and learn from any mistakes ensuring you are well prepared Comprehensive Topic Coverage The book covers all essential topics needed for the CMA exam including anatomy and physiology medical terminology pharmacology medical law and ethics clinical procedures and administrative knowledge This ensures a well rounded preparation leaving no stone unturned Full Length Practice Tests To help you gauge your readiness and improve your test taking skills the book includes full length practice tests that replicate the actual CMA exam These tests allow you to practice under timed conditions build endurance and assess your overall exam readiness Effective Study Strategies Benefit from expert tips on how to organize your study schedule approach different question types manage exam stress and maximize your performance on test day These strategies are aimed at helping you pass the exam on your first attempt Accessible and User Friendly Layout The book is organized in a clear logical manner making it easy to navigate through sections and find the information you need Whether you re studying

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