
CMA EXAM PART 1: SECTION A questions with correct answers

Primary users of financial statements Correct Answer-- Existing and potential investors

- Existing and potential lenders and creditors

Secondary users of financial statements Correct Answer-- Customers

- Employees
- Gov. and Regulatory Agencies
- the general public

Statement of financial position (balance sheet) Correct Answer-An accounting statement that records the values of a business's ***assets***, ***liabilities*** and ***shareholders' equity*** at one point in time

Income Statement Correct Answer-A financial statement that reports a company's revenues and expenses and resulting net income or net loss for a specific period of time.

Statement of Cash Flows Correct Answer-Financial statement that reports cash receipts and disbursements related to a firm's three major activities: operations, investments, and financing.

Operating Cash Flow (OCF) Correct Answer-the cash flow a firm generates from normal operations—from the production and sale of its goods and services.

investing cash flows Correct Answer-cash transactions involving purchase and sale of long-term assets

Cma Exam Questions And Answers

Joacim Rocklöv



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