

# ETS Business Exam Study Guide

Accounting: What costs should be considered when making non-routine decisions? (3)

The price of material, Factory overhead costs, and the price of labor

Accounting: Total product/ units produced and sold equals??

Product Cost per Unit

Accounting: What is a general explanation of what the contribution margin is?

The difference between variable costs subtracted from sales

Accounting: In a continuous budget plan how many months are generally planned?

12 months

Accounting: Which of the following is not one of the weaknesses of standard costing

It makes accounting for price increases more accurate

Accounting: What are the potential ways to find the price of what a produced products should cost? (3)

Product cost concept, total cost concept, and variable cost concept

Accounting: Which report is the connecting link between the income statement and the balance sheet?

Cash flow statement

The net cash flow from operating activities normally differs from the amount of net income for the period.

True

Accounting: Expense accounts would have a balance on which side?

Left side

Accounting: A profit-making business operating as a separated legal entity and in which ownership is divided into shares of stock is known as a...

Corporation

Accounting: A debt may slightly

Increase in an asset account

Accounting: What would be classified as a current asset on the balance sheet

Accounts receivable

Accounting: What are the elements of internal control? (3)

Control environment, monitoring, and control procedures.

True or False: A cash distribution of earnings by a corporation to its stockholders is called a CASH DIVIDEND. The 3 conditions that a corporation must meet to pay a cash dividend are: sufficient retained earnings, sufficient cash, and formal action by the board of directors.

True

Accounting: Factors in computing depreciation are?

Initial cost + residual value = depreciable

Accounting: The statement of cash flows reports a firm's major cash inflows and outflows for a period. It provides useful information about a company's ability to do the following??

Meet its financial obligations, generate cash from operations, and maintain and expand its operating capacity

# Comprehensive Business Exam Study Guide

**Cybellium**



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## **Table of Contents Comprehensive Business Exam Study Guide**

1. Understanding the eBook Comprehensive Business Exam Study Guide
  - The Rise of Digital Reading Comprehensive Business Exam Study Guide
  - Advantages of eBooks Over Traditional Books
2. Identifying Comprehensive Business Exam Study Guide
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Comprehensive Business Exam Study Guide
  - User-Friendly Interface
4. Exploring eBook Recommendations from Comprehensive Business Exam Study Guide
  - Personalized Recommendations
  - Comprehensive Business Exam Study Guide User Reviews and Ratings
  - Comprehensive Business Exam Study Guide and Bestseller Lists
5. Accessing Comprehensive Business Exam Study Guide Free and Paid eBooks
  - Comprehensive Business Exam Study Guide Public Domain eBooks
  - Comprehensive Business Exam Study Guide eBook Subscription Services
  - Comprehensive Business Exam Study Guide Budget-Friendly Options

6. Navigating Comprehensive Business Exam Study Guide eBook Formats
  - ePub, PDF, MOBI, and More
  - Comprehensive Business Exam Study Guide Compatibility with Devices
  - Comprehensive Business Exam Study Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Comprehensive Business Exam Study Guide
  - Highlighting and Note-Taking Comprehensive Business Exam Study Guide
  - Interactive Elements Comprehensive Business Exam Study Guide
8. Staying Engaged with Comprehensive Business Exam Study Guide
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Comprehensive Business Exam Study Guide
9. Balancing eBooks and Physical Books Comprehensive Business Exam Study Guide
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Comprehensive Business Exam Study Guide
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Comprehensive Business Exam Study Guide
  - Setting Reading Goals Comprehensive Business Exam Study Guide
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Comprehensive Business Exam Study Guide
  - Fact-Checking eBook Content of Comprehensive Business Exam Study Guide
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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