

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

Ets Exam Business Cheat Sheet

Peipei Pang



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Table of Contents **Ets Exam Business Cheat Sheet**

1. Understanding the eBook Ets Exam Business Cheat Sheet
 - The Rise of Digital Reading Ets Exam Business Cheat Sheet
 - Advantages of eBooks Over Traditional Books
2. Identifying Ets Exam Business Cheat Sheet
 - 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 Ets Exam Business Cheat Sheet
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ets Exam Business Cheat Sheet
 - Personalized Recommendations
 - Ets Exam Business Cheat Sheet User Reviews and Ratings
 - Ets Exam Business Cheat Sheet and Bestseller Lists

5. Accessing Ets Exam Business Cheat Sheet Free and Paid eBooks
 - Ets Exam Business Cheat Sheet Public Domain eBooks
 - Ets Exam Business Cheat Sheet eBook Subscription Services
 - Ets Exam Business Cheat Sheet Budget-Friendly Options
6. Navigating Ets Exam Business Cheat Sheet eBook Formats
 - ePub, PDF, MOBI, and More
 - Ets Exam Business Cheat Sheet Compatibility with Devices
 - Ets Exam Business Cheat Sheet Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ets Exam Business Cheat Sheet
 - Highlighting and Note-Taking Ets Exam Business Cheat Sheet
 - Interactive Elements Ets Exam Business Cheat Sheet
8. Staying Engaged with Ets Exam Business Cheat Sheet
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ets Exam Business Cheat Sheet
9. Balancing eBooks and Physical Books Ets Exam Business Cheat Sheet
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ets Exam Business Cheat Sheet
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Ets Exam Business Cheat Sheet
 - Setting Reading Goals Ets Exam Business Cheat Sheet
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Ets Exam Business Cheat Sheet
 - Fact-Checking eBook Content of Ets Exam Business Cheat Sheet
 - 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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