

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

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Sebastian Brünink



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1. Understanding the eBook Ets Mba Study Guide
 - The Rise of Digital Reading Ets Mba Study Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Ets Mba 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 Ets Mba Study Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ets Mba Study Guide
 - Personalized Recommendations
 - Ets Mba Study Guide User Reviews and Ratings

- Ets Mba Study Guide and Bestseller Lists
- 5. Accessing Ets Mba Study Guide Free and Paid eBooks
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 - Highlighting and Note-Taking Ets Mba Study Guide
 - Interactive Elements Ets Mba Study Guide
- 8. Staying Engaged with Ets Mba Study Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ets Mba Study Guide
- 9. Balancing eBooks and Physical Books Ets Mba Study Guide
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 - Creating a Diverse Reading Collection Ets Mba Study Guide
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
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 - Setting Reading Goals Ets Mba Study Guide
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ets Mba Study Guide
 - Fact-Checking eBook Content of Ets Mba Study Guide
 - Distinguishing Credible Sources

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 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
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