



CMA Part 2 - Financial Decision Making Exam Flashcard Study System: CMA Test Practice Questions & Review for the Certified Management Accountant Exam (Cards)

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- Income statement
- Daily sales, payables, and inventory
- Financial leverage
- Debt
- Invested capital and profit margins
- Free trade and tariffs

The Corporate Finance section covers:

- Managing risk to maximize return on investment
- Portfolio, individual security risk, and portfolio risk
- Stocks and bonds
- Dividends
- Debt financing
- Accounts receivable
- Organization structure within a business

The Decision Analysis and Risk Management section covers:

- Opportunity cost
- Market segmentation
- Supply and demand
- Product pricing strategies
- Elasticity
- Target rate of return

The Investment Decision section covers:

- Capital investment decision
- Cash flows

- Risk analysis
- Real options

The Professional Ethics section covers:

- Code of ethics
- Resolving ethical conduct
- Conflict of interest
- Corporate social responsibility
- Expected behaviors in accounting activities

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