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**QUESTION 1**

Which one of the following would not be considered a caring cost associated with inventor?

- A. Insurance costs.
- B. Cost of capital invested in the inventory.
- C. Cost of obsolescence.
- D. Shipping costs

Correct Answer: D

Carrying costs are incurred to hold inventory. Examples include such costs as warehousing, insurance, the cost of capital invested in inventories, inventory taxes, and the cost of obsolescence and spoilage. Neither shipping costs nor the initial cost of the inventory are caring costs.

QUESTION 2

A firm wishing to become global must consider how many national markets to enter. A firm should enter fewer national markets when

- A. Communication adaptation costs are low
- B. The product need not be adapted
- C. Entry costs are low
- D. The first countries chosen are heavily populated and have high incomes

Correct Answer: D

According to Ayal and Zif, the following are factors indicating that few national markets should be entered:

(1)

entry costs are high;

(2)

market control costs are high,

(3)

product adaptation costs are high;

(4)

communication adaptation costs are high;

(5)



the first countries selected have large populations, high incomes, and high income growth, and

(6)

a dominant firm can erect high entry barriers.

QUESTION 3

The term relevant cost applies to all the following decision situations except the

- A. Acceptance of a special order.
- B. Manufacture or purchase of component parts.
- C. Determination of a product price.
- D. Replacement of equipment.

Correct Answer: C

Relevant costs are those expected future costs that vary with the action taken. All other costs are assumed to be constant and thus have no effect on the decision. Relevant costs are considered in the analysis of decisions to make or buy a product, accept a special order, replace capital equipment, or add or delete a product line. Relevant costing applies to many special decisions but not to determining a product price. This decision involves an evaluation of, among other things, demand, competitors' actions, and total manufacturing and selling costs.

QUESTION 4

The most fundamental responsibility center affected by the use of market-based transfer prices is a(n)

- A. Production center
- B. Investment center
- C. Cost center
- D. Profit center.

Correct Answer: D

Transfer prices are often used by profit centers and investment centers. Profit centers are the more fundamental of these two centers because investment centers are responsible not only for revenues and costs but also for invested capital.

QUESTION 5

Which relationship marketing level is appropriate for a low unit profit margin and many customers?

- A. Reactive marketing.
- B. Basic marketing.



C. Partnership marketing.

D. Proactive marketing.

Correct Answer: B

A firm must determine the appropriate investment in building customer relationships. The levels of investment depend on unit profit margins and the numbers of customers. Basic marketing consists only of selling (low-margin, many customers).

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