



The Cpa Exam: An Introduction to the Computer Based Exam, Test Taking Tips, and Past Examination Questions With Solutions (Lambers CPA Review)

Vincent Lambers, William Grubbs

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Description: This book introduces students to the new computer based CPA Exam to be given starting in 2004. Get introduced to the new exam format, read test-taking tips from exam experts and work over 150 practice questions with solutions from all 4 parts of the new exam. The practice multiple-choice questions (approximately 80% of exam) in this book are arranged according to the revised content specification outline. The practice questions include topics on the new BEC portion of the test. Also included are practice simulation problems (20% of exam).

Sample questions from BEC section of the book.

II. ECONOMIC CONCEPTS ESSENTIAL TO OBTAINING AN UNDERSTANDING OF AN ENTITY'S BUSINESS AND INDUSTRY (8%-12%)

BUSINESS CYCLES AND REASONS FOR BUSINESS FLUCTUATIONS

ECONOMIC MEASURES AND REASONS FOR CHANGES IN THE ECONOMY, SUCH AS

INFLATION, DEFLATION AND INTEREST RATE CHANGES

MARKET INFLUENCES ON BUSINESS STRATEGIES, INCLUDING SELLING, SUPPLY CHAIN, AND CUSTOMER MANAGEMENT STRATEGIES

IMPLICATIONS TO BUSINESS OF DEALINGS IN FOREIGN CURRENCIES, HEDGING AND EXCHANGE RATE FLUCTUATIONS

1. The business cycle refers to the continual ebb and flow of economic activity. No two cycles are exactly the same, but most are characterized by changes in the price level and the rate of employment and can be identified by common factors. During the recessionary phase of a business cycle,

- a. The purchasing power of money is likely to decline rapidly.
- b. Potential national income will exceed actual national income.
- c. Actual national income will exceed potential national income.
- d. The real rate of interest will exceed the nominal rate of interest.

2. If the central bank of a country raises interest rates sharply, the country's currency will MOST likely

- a. Increase in relative value.
- b. Remain unchanged in value.
- c. Decrease in relative value.
- d. Lose much of its intrinsic value.

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