

CMA General & Administrative Practice Test (Sample)

Study Guide



Everything you need from our exam experts!

This is a sample study guide. To access the full version with hundreds of questions,

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

- Practice answering questions under realistic conditions,
- Improve accuracy and speed,
- Review explanations to strengthen weak areas, and
- Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Don't worry about getting everything right, your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 - 45 minutes). Review a handful of questions, reflect on the explanations, and take breaks to retain information better.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning.

7. Use Other Tools

Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly — adapt the tips above to fit your pace and learning style. You've got this!

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Questions

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1. What type of cost is depreciation classified as?

- A. A fixed cost that allocates the expense of an asset over its useful life**
- B. A variable cost based on production levels**
- C. A direct cost related to specific products**
- D. An indirect cost that cannot be easily traced**

2. How is 'gross margin' defined?

- A. The total sales revenue minus total expenses.**
- B. The difference between sales revenue and cost of goods sold, expressed as a percentage.**
- C. The profit made after all operating costs are deducted.**
- D. The measure of profits earned before tax is applied.**

3. What does forecasting primarily rely on?

- A. Employee performance metrics**
- B. Market trends and historical data**
- C. Random estimations**
- D. Customer feedback**

4. What is an argument that supports euthanasia?

- A. Fidelity**
- B. Self-determination**
- C. Justice**
- D. Right**

5. Carbonless copies of checks use a special paper known as?

- A. NCR paper**
- B. OCR paper**
- C. MICR paper**
- D. DOD paper**

6. Which of the following terms is spelled incorrectly?

- A. Sinusitis**
- B. Hysterectomy**
- C. Arteriosclerosis**
- D. Lymphaenopathy**

7. Which defense mechanism is characterized by behavior that opposes one's true feelings?

- A. Denial**
- B. Reaction formation**
- C. Suppression**
- D. Projection**

8. In Maslow's Hierarchy of Needs, which need is described as the need to be respected?

- A. Safety need**
- B. Belonging need**
- C. Self-esteem need**
- D. Physiological need**

9. Which statement is true regarding capital expenditures?

- A. They are usually expensed in the current period**
- B. They represent an investment in long-term assets**
- C. They have no impact on future cash flows**
- D. They are incurred primarily for marketing purposes**

10. In ICD-9-CM, what do brackets ([]) signify?

- A. Essential modifiers**
- B. Synonyms, alternative words, or explanatory phrases**
- C. Ill-defined or ambiguous terms**
- D. Directions to seek an alternative code**

Answers

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1. A
2. B
3. B
4. B
5. A
6. B
7. B
8. C
9. B
10. A

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Explanations

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1. What type of cost is depreciation classified as?

A. A fixed cost that allocates the expense of an asset over its useful life

B. A variable cost based on production levels

C. A direct cost related to specific products

D. An indirect cost that cannot be easily traced

Depreciation is classified as a fixed cost because it represents the allocation of an asset's expense over its useful life, independent of the level of production or sales. Unlike variable costs, which fluctuate with changes in production levels or business activity, fixed costs such as depreciation remain constant in total regardless of output, thereby providing stability in financial forecasting. When assessing the nature of depreciation, it is important to recognize that it systematically reduces the book value of physical assets, which is a distinct accounting practice meant to match the expense of using the asset with the revenue it generates over time. This aligns with the matching principle in accounting, where costs are matched with the revenues they help generate within the same accounting period. Furthermore, while depreciation can be considered an indirect cost when it is not easily traced to specific products or services, it generally aligns more closely with fixed costs in the broader context of how businesses manage their overhead and capital expenditures. This systematic allocation is crucial for businesses to understand the ongoing costs of their assets as they produce goods or deliver services.

2. How is 'gross margin' defined?

A. The total sales revenue minus total expenses.

B. The difference between sales revenue and cost of goods sold, expressed as a percentage.

C. The profit made after all operating costs are deducted.

D. The measure of profits earned before tax is applied.

Gross margin is defined as the difference between sales revenue and the cost of goods sold, expressed as a percentage. This metric provides insight into how efficiently a company is producing its goods relative to its sales. By calculating gross margin, a business can determine the amount of sales revenue that exceeds the cost of the products sold, allowing it to assess profitability at a fundamental level. This calculation is crucial because it reflects the effectiveness of management in controlling production costs, thus playing a key role in financial analysis and planning. A higher gross margin percentage indicates better efficiency and profitability from core business operations, making it a vital indicator for both internal management and external stakeholders like investors and creditors. Understanding gross margin helps companies make more informed decisions regarding pricing, cost control, and investment in operations.

3. What does forecasting primarily rely on?

- A. Employee performance metrics
- B. Market trends and historical data**
- C. Random estimations
- D. Customer feedback

Forecasting primarily relies on market trends and historical data because these elements provide a systematic way to predict future outcomes based on past patterns and current market conditions. By analyzing historical data, businesses can identify trends, seasonal fluctuations, and cyclical behaviors which are essential in making informed predictions. Market trends give relevant insights into the external environment, such as consumer preferences, competition, and economic indicators, which also influence sales and revenue projections. The combination of these elements allows organizations to prepare for future scenarios, allocate resources more efficiently, and develop strategies that align with anticipated market demands. Other options involve aspects that can play a role in decision-making but do not form the backbone of effective forecasting. For instance, employee performance metrics are useful for internal assessments but do not reflect external market dynamics. Random estimations lack the rigor and reliability needed for forecasting, while customer feedback, while valuable, can be subjective and may not provide a comprehensive view of overall market conditions. Hence, the most robust and reliable method for forecasting outcomes is through the analysis of market trends and historical data.

4. What is an argument that supports euthanasia?

- A. Fidelity
- B. Self-determination**
- C. Justice
- D. Right

The argument that supports euthanasia based on self-determination emphasizes the principle that individuals have the right to make choices regarding their own lives, including the decision to end suffering through euthanasia. Self-determination underscores the importance of personal autonomy, suggesting that individuals should have the authority to govern their own bodies and lives, particularly in circumstances where they experience unbearable pain or terminal illness. This perspective aligns with the belief that people should have the freedom to make choices that affect their quality of life, especially when they face insurmountable health challenges. Advocates argue that allowing euthanasia is an extension of personal autonomy and respects the wishes of those who, in their judgment, believe that a dignified death is preferable to prolonged suffering. While other concepts like fidelity, justice, and rights may touch on various ethical dimensions surrounding euthanasia, the focus on self-determination emphasizes the individual's capacity to make deeply personal decisions, reinforcing the argument that euthanasia is a legitimate choice in the context of compassionate care and respect for personal agency.

5. Carbonless copies of checks use a special paper known as?

- A. NCR paper**
- B. OCR paper**
- C. MICR paper**
- D. DOD paper**

The correct answer is NCR paper. NCR stands for "No Carbon Required," and this special type of paper is designed to produce duplicate copies of written information without the use of carbon paper. It consists of sheets that have a coating of micro-encapsulated dye on the back. When pressure is applied by writing on the top sheet, the dye is released onto the next sheet, thus creating a copy. This feature is particularly useful for creating carbonless copies of checks and other documents, ensuring that the original and its duplicate can be produced simultaneously and neatly. NCR paper is widely used in various applications, including invoices, receipts, and forms, where multiple copies are needed without the mess and difficulty of traditional carbon copying. The unique properties of NCR paper make it an efficient choice for businesses that require clear documentation in multiple copies. The other types of paper mentioned, such as OCR paper (commonly associated with Optical Character Recognition technology), MICR paper, which is used for checks and has magnetic ink characteristics, and DOD paper, which pertains to specific government use, are not designed for creating carbonless copies. Each of these types of paper serves distinct purposes that do not overlap with the benefits provided by NCR paper.

6. Which of the following terms is spelled incorrectly?

- A. Sinusitis**
- B. Hysterectomy**
- C. Arteriosclerosis**
- D. Lymphaenopathy**

The term spelled incorrectly among the options is "Hysterectomy." The correct spelling is "Hysterectomy," which refers to a surgical procedure for removing the uterus. This term is commonly used in medical contexts, particularly in gynecology. When examining the other terms: "Sinusitis" is correctly spelled and refers to inflammation of the sinuses; "Arteriosclerosis" correctly describes the thickening and hardening of artery walls, often associated with aging and cardiovascular disease; and "Lymphadenopathy" is also correctly spelled, indicating disease or enlargement of the lymph nodes. Each of these terms is important in the medical field and is spelled accurately, highlighting the specific nature of the conditions they represent.

7. Which defense mechanism is characterized by behavior that opposes one's true feelings?

- A. Denial**
- B. Reaction formation**
- C. Suppression**
- D. Projection**

The defense mechanism characterized by behavior that opposes one's true feelings is reaction formation. This mechanism involves the individual expressing feelings, thoughts, or behaviors that are diametrically opposed to their actual feelings or thoughts. For example, a person who feels hostility towards someone may behave in a friendly and overly nice manner towards them. This behavior serves as a way to conceal their true feelings, often out of guilt or social appropriateness. In the context of psychological defenses, reaction formation functions as a way to maintain emotional equilibrium by transforming unacceptable impulses into their opposites. This can help individuals cope with anxiety by avoiding confrontation with their true feelings. Understanding this mechanism can shed light on certain behaviors that may appear contradictory but are rooted in a deeper psychological response to internal conflicts.

8. In Maslow's Hierarchy of Needs, which need is described as the need to be respected?

- A. Safety need**
- B. Belonging need**
- C. Self-esteem need**
- D. Physiological need**

In Maslow's Hierarchy of Needs, the need to be respected is fundamentally linked to self-esteem. This need encompasses both self-esteem (how you feel about yourself) and the esteem you receive from others. Individuals seek recognition, appreciation, and respect from their peers and society, which contributes to their overall feelings of worth and confidence. When this need is fulfilled, it can lead to feelings of self-actualization and the ability to pursue higher goals, as individuals feel secure in their abilities and value. The other needs in the hierarchy—such as safety, belongingness, and physiological needs—address different aspects of human motivation. Safety needs pertain to personal security and stability, belongingness needs focus on social connections and acceptance, and physiological needs cover the basic requirements for survival like food and water. Each of these needs must be met before an individual can focus on self-esteem and ultimately self-actualization. Therefore, self-esteem is the correct need associated with the desire for respect within Maslow's framework.

9. Which statement is true regarding capital expenditures?

- A. They are usually expensed in the current period
- B. They represent an investment in long-term assets**
- C. They have no impact on future cash flows
- D. They are incurred primarily for marketing purposes

Capital expenditures are indeed characterized by their role as investments in long-term assets, such as property, plant, and equipment. When a company incurs capital expenditures, it is allocating resources towards acquiring or upgrading physical assets that will provide future economic benefits over multiple accounting periods. This concept contrasts with operational expenditures, which are typically expensed in the current period and relate to the day-to-day functions of a business. Additionally, capital expenditures are directly associated with generating future cash flows, rather than having no impact on them. This ability to generate future benefits underscores their classification as essential investments rather than purely marketing-related expenses. The focus on long-term benefits of capital expenditures makes the statement about them being investments in long-term assets accurate and aligns with fundamental accounting principles regarding asset management and financial planning.

10. In ICD-9-CM, what do brackets ([]) signify?

- A. Essential modifiers**
- B. Synonyms, alternative words, or explanatory phrases
- C. Ill-defined or ambiguous terms
- D. Directions to seek an alternative code

In ICD-9-CM, brackets serve a specific purpose in the context of coding and indicate synonyms, alternative words, or explanatory phrases for the term or code they accompany. This is important for ensuring that code users understand that there are various ways to describe a condition, which can assist in accurate coding and billing. The presence of brackets highlights that the term inside the brackets is not a required part of the diagnosis but offers clarification or additional context that can guide the coder in selecting the most appropriate code. In contrast, the other options refer to different coding elements: essential modifiers are typically noted with parentheses, while ill-defined terms could be categorized differently, and directions for alternative codes might be indicated using a different set of symbols or text instructions. Understanding the specific use of brackets helps coders accurately interpret coding guidelines and apply them correctly in practice.

Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

<https://cmagenandadministrative.examzify.com>

We wish you the very best on your exam journey. You've got this!

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