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| **Question Information** | |
| **Q-Bank** | CMA Part 1 11th Hr |
| **Sim** | Non-Sim |
| **CMA Section** | Hot Topics |
| **CMA Topic** | (Hot Topics) - Income Taxes |
| **Years** | 2024-1 |
| **Validity** | 3 years |
| **QBank Type** | Essential |
| **Question Source** | UWorld |
| **Author(s)** | enter username part of your email. for ex, if your email is st01smith@uworld.com then enter st01smith here. (if more, use comma to separate) |
| **Reviewer(s)** | internal use only |
| **Editor(s)** | enter username part of your email. for ex, if your email is st01smith@uworld.com then enter st01smith here. (if more, use comma to separate) |

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| **Question Attributes (QID: 1702754)** | |
| **Topic Blueprint 1** | System changes |
| **Topic Blueprint 2** | *Optional* |
| **Knowledge Level** | Advanced |
| **Objective** | Test |
| **Question Format** | Single best response - MCQ |
| **Media ID(s)** |  |
| **Definition ID(s)** |  |

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| **Question Stem** |

Test

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| **Answer Choices** | |
| **Header** | *Enter Choice header here (if any)* |
| **A)** | A |
| **B)** | B |
| **C)** | C |
| **D)** | D |
| **Correct:** | C |

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| **Explanation** |

Test Explanation

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| **Explanation Vocabulary Definitions** | |
| **Word** | **Definition** |
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| **Keywords** |
| *Enter each keyword in separate row (100 characters max)* |
| System changes |
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| **Definitions for Editor’s Approval**  *After editor approval, add definitions to DBank, and then update the document text with respective Definition ID's and highlight them.* | |
| **Keyword** | **Definition** |
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| **Question Sources** |  |
| **Authoritative Sources** | |
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| **References** | |
| **ID/Page#** | **Title of Publication or Book** |
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| **Lecture References** | |
| **Lecture Seq No** | **Lecture Title** |
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| **Verifications** | |
| Yes / No | The question skill level is within the appropriate topic outlined in the AICPA blueprint. |
| Yes / No | The question is unambiguous and clearly presents a correct answer choice. |
| Yes / No | The question format and language closely match that of the CPA exam. |
| Yes / No | The incorrect answer choices closely match techniques commonly used in the CPA exam. |
| Yes / No | The explanation includes at least one comprehensive graphic. |
| Yes / No | The explanatory language is appropriate for a global audience. |
| Yes / No | The explanation is concise yet thorough. |
| Yes / No | The explanation word count is less than 250 words. |