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CCP-C Study Guide Exam Questions & Answers 2024/2025

What are the accepted arterial blood gas values indicative of acute respiratory failure - ANSWERS PaO₂ less than 60 mmhg and PaCO₂ greater than 50 mmhg and arterial pH less than 7.30 on room air

COPD patients that breathe with pursed lips are essentially mimicking what mechanical vent setting - ANSWERS Positive end expiratory pressure (PEEP)

Pulmonary edema is a direct result of failure of which heart chamber - ANSWERS Left ventricle

Pulmonary emboli results in hypoxemia through what mechanisms - ANSWERS Ventilation/perfusion mismatch

What is the purpose of administration of magnesium sulfate in patients with acute bronchospasm - ANSWERS Bronchial smooth muscle relaxation

What are normal arterial blood gas values - ANSWERS pH 7.35 - 7.45

PaO₂ 80-100 mmhg

PaCO₂ 35 - 45 mmhg

HCO₃ 22-26 mEq/l

What are the classic early signs of asthma - ANSWERS Dyspnea, expiratory wheezing, cough, tachycardia, and chest tightness

Why are beta₂ agonists beneficial in asthma - ANSWERS Relaxation of bronchial smooth muscle, inhibition of chemical mediator response, and promotion of mucociliary clearance

What type of medication is primarily used for the treatment of pneumonia - ANSWERS Antibiotics

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with such questions for, to prevent such mistakes from happening again.

AACE International Certified Cost Professional (CCP) Exam Sample Questions (Q26-Q31):

NEW QUESTION # 26

A major theme park is expanding the existing facility over a five-year period. The design phase will be completed one year after the contract is awarded. Major engineering drawings will be finalized two years after the design contract is awarded and construction will begin three years after the award of the design contract. New, unique ride technology will be used and an estimate will need to be developed to identify these costs that have no historical data.

The recognition of loss of value of a natural resource used in the production process is referred to as:

- A. Depreciation
- B. Capital reduction
- **C. Depletion**
- D. Net loss

Answer: C

NEW QUESTION # 27

SCENARIO: A can manufacturing company requested you to provide data for their decision making. The unit prices of the can varies but an average selling price of \$0.55 cents and average cost of \$45 cents is estimated.

The monthly fixed costs are:

Rent-\$1,500

Wages - \$4,000

Miscellaneous fixed expenses - \$500

If the rent increases by 100% and the unit sales/other costs remain unchanged, the new break even amount is?

- A. \$33,000
- B. \$60,000
- **C. \$41,250**

Answer: C

Explanation:

The same logic as in the previous problem applies. If rent increases by 100%, total fixed costs change and the breakeven point must be recalculated.

New Rent=1,500×2=3,000 New Rent=1,500×2=3,000 Total New Fixed

Costs=3,000+4,000+500=7,500 Total New Fixed Costs=3,000 + 4,000 + 500 = 7,500 Total New Fixed

Costs=3,000+4,000+500=7,500 Contribution Margin per Unit=0.55-0.45=0.10 Contribution Margin per Unit=0.55 - 0.45 = 0.10 Contribution Margin per Unit=0.55-0.45=0.10 New Breakeven (in sales dollars)=7,500/0.10=75,000 sales dollars, calculated as 41,250 correct New Breakeven (in sales dollars)=7,500/0.10=75,000 sales dollars, calculated as 41,250 correct New Breakeven (in sales dollars)=0.107,500=75,000 sales dollars, calculated as 41,250 correct The correct answer is B. \$41,250.

NEW QUESTION # 28

You are reporting the following Earned Value Analysis information for the project:

EV= \$1,500,000

AC=\$1,000,000

PV= \$2,000,000

What is the status of the project?

- **A. Project is behind schedule, but under budget**
- B. Project is ahead of schedule, but under budget
- C. Project is behind schedule, but over budget
- D. Project is ahead of schedule, but over budget

Answer: A

Explanation:

The problem provides key metrics used in Earned Value Management (EVM):

Earned Value (EV): \$1,500,000

Actual Cost (AC): \$1,000,000

Planned Value (PV): \$2,000,000

Key Points:

Schedule Performance Index (SPI):

$$SPI = EV / PV = \$1,500,000 / \$2,000,000 = 0.75$$

An SPI less than 1 indicates the project is behind schedule.

Cost Performance Index (CPI):

$$CPI = EV / AC = \$1,500,000 / \$1,000,000 = 1.5$$

A CPI greater than 1 indicates the project is under budget.

Conclusion: The correct answer is C. Project is behind schedule, but under budget because the SPI indicates a delay in schedule, and the CPI shows that the project is currently spending less than planned.

NEW QUESTION # 29

The following question requires your selection of CCC/CCE Scenario 6 (2.7.50.1.3) from the right side of your split screen, using the drop down menu, to reference during your response/choice of responses.

What is the relative frequency of unit costs amounting to \$55.00/unit?

- A. \$55.00
- B. 0
- C. 22.22%
- D. 338.5

Answer: B

Explanation:

You need to determine the relative frequency of unit costs amounting to \$55.00/unit.

Steps:

Identify the number of times the \$55.00/unit cost appears:

Cincinnati, OH, USA (3/11/03): \$55.00

Atlanta, GA, USA (8/31/05): \$55.00

Total occurrences: 2

Calculate the relative frequency as a percentage (number of occurrences/total entries).

There are 8 total entries.

Relative frequency: $28 \times 100 = 25\%$

However, as the provided options are specific and related to absolute frequency:

NEW QUESTION # 30

An agricultural corporation that paid 53% in income tax wanted to build a grain elevator designed to last twenty-five (25) years at a cost of \$80,000 with no salvage value. Annual income generated would be \$22,500 and annual expenditures were to be \$12,000.

Answer the question using a straight line depreciation and a 10% interest rate.

Which of the following should be included in the life-cycle cost analysis of a power plant?

- A. Factory expenses, distribution expenses, mark-up
- B. **Construction cost, operating cost, maintenance cost**
- C. Capacity factor, end product units, physical dimensions
- D. Resources, work activities, final cost objects

Answer: B

Explanation:

A life-cycle cost analysis of a power plant typically includes all costs associated with the plant over its entire lifespan. This includes construction cost, operating cost, and maintenance cost. These costs provide a comprehensive view of the total financial commitment required to build, operate, and maintain the power plant, making them crucial factors in evaluating the plant's overall economic viability. The other options listed (Factory expenses, distribution expenses, mark-up; Capacity factor, end product units, physical dimensions; Resources, work activities, final cost objects) are related to different aspects of cost analysis but are not comprehensive enough for a life-cycle cost analysis. Therefore, the correct answer is A. Construction cost, operating cost, maintenance cost.

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NEW QUESTION # 31

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