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CFA Institute CFA Level I Chartered Financial Analyst Sample Questions (Q717-Q722):

NEW QUESTION # 717

A company issued 6-year, 10 percent bonds on September 1, 2000, for \$91,619. The bonds have a maturity value of \$100,000 and pay interest semiannually on March 1 and September 1. The market rate of interest at the date of issue was 12 percent. The company has an accounting year-end of December 31.

The amount of interest expense on March 1, 2001, is:

- A. \$1,839
- B. \$2,000
- C. \$1,832

Answer: C

Explanation:

The interest expense for the six months from September 1, 2000, to March 1, 2001, would be \$5,497 ($\$91,619 \times .06$). On December 31, 2000, four months would be recognized in the amount of \$ 3,665 ($\$5,497 \times 4/6$). The rest of the interest, two months, would be recognized on March 1, 2001. This amount would be \$1,832 ($\$5,497 - \$3,665$).

NEW QUESTION # 718

In a head-and-shoulders top, the peak of the head is formed at \$50 and the neckline is established at \$ 40. The price objective for a technician would be:

- A. \$40.
- B. \$30.
- C. \$45.

Answer: B

Explanation:

The price objective is calculated by subtracting the price at which the pattern breaks the neckline (\$40) by the difference between the head and the neckline (\$10). Based on this example, the price objective is \$30 ($\$40 - \10). This price objective is not an absolute and is used as a guideline to the attractiveness of a trade. The larger the difference between the objective and the price at the neckline, the more worth the trade has, as it will yield greater returns.

NEW QUESTION # 719

An increase in the price of a complement for product A would:

- A. Shift demand for product A outwards.
- B. Shift demand for product A inwards.
- C. Shift supply for product A outwards.

Answer: B

Explanation:

Remember that complements are purchased together.

NEW QUESTION # 720

Assuming that you believe a particular company has internally-generated goodwill, which of the following costs would you capitalize and then amortize over their estimated useful lives?

- A. both the costs of maintaining and restoring the goodwill
- B. the cost of maintaining the goodwill
- C. internally-generated goodwill should never be capitalized

Answer: C

Explanation:

The only way that goodwill can be capitalized is when it is purchased as part of a company. It is the excess of the price paid for the business over the market value of its net assets.

NEW QUESTION # 721

Julie Baskoff has purchased 100 shares of Watercraft Industries at 95 on margin. The initial margin was 60% and her broker requires a 35% maintenance margin. At what price would Julie get a margin call?

- A. 33.25
- B. 87.69
- C. 58.46

Answer: C

Explanation:

Price when margin call received = Loan per share / (1 - MM) = (0.40 x 95) / 0.65 = 58.46.

NEW QUESTION # 722

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
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