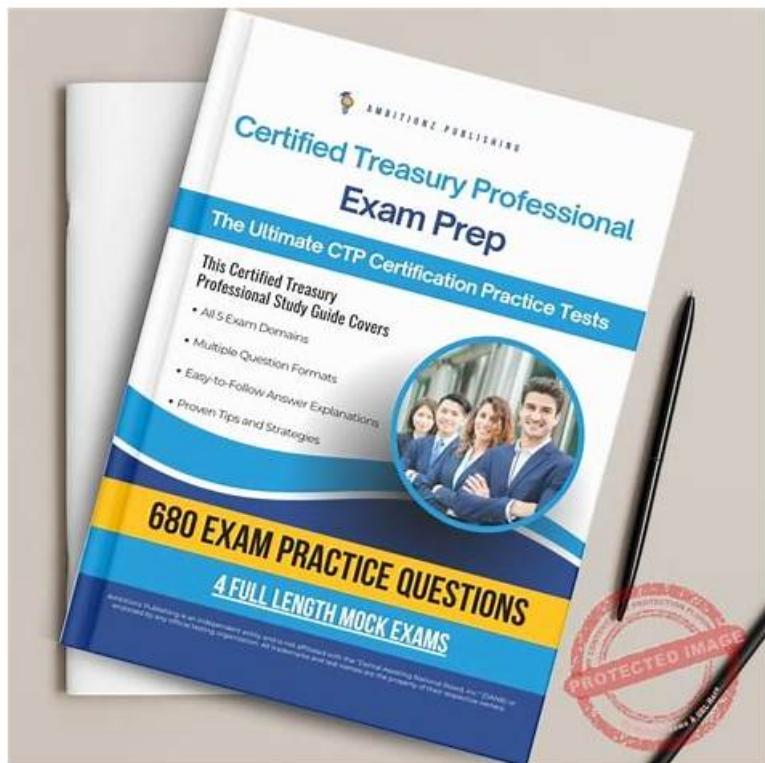


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AFP Certified Treasury Professional Sample Questions (Q868-Q873):

NEW QUESTION # 868

Account analysis statements should be examined for which of the following reasons?

- I. To verify volumes processed
- II. To determine daily cash shortages
- III. To verify the accuracy of bank service charges
- IV. To ensure that company-initiated transactions have occurred

- A. I and III only
- B. II and III only
- C. I and IV only
- D. II and IV only

Answer: A

NEW QUESTION # 869

Transmission of a file of items presented for payment by the payor bank to the issuing company is known as:

- A. payor bank services.
- B. **reverse positive pay.**
- C. full reconciliation.
- D. positive pay.

Answer: B

NEW QUESTION # 870

Regarding dividends, on which of the following dates would a company's current assets be reduced?

- A. Ex-dividend date
- B. Declaration date
- C. **Payment date**
- D. Record date

Answer: C

NEW QUESTION # 871

Which of the following is NOT a component of the operating cycle?

- A. **Determining stale inventory**
- B. Acquiring materials or resources
- C. Selling goods or services
- D. Collecting payment

Answer: A

NEW QUESTION # 872

A company has selected a specific project for investment. If the weighted average cost of capital (WACC) used to evaluate the project results in a negative net present value (NPV), which of the following will occur?

- A. **The overall value of the company will be reduced.**
- B. The WACC will be reduced.

- C. The overall value of the company will not be impacted.
- D. The overall value of the company will be increased.

Answer: A

NEW QUESTION # 873

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