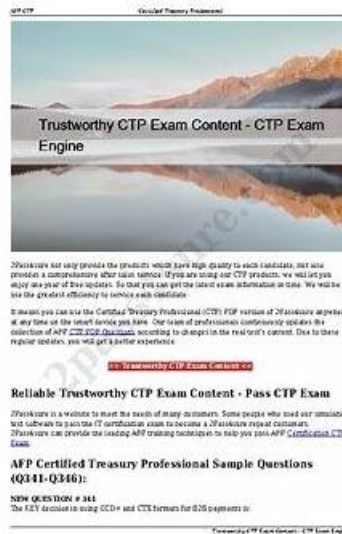


# CTP Test Engine Version - CTP Interactive Practice Exam



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### AFP Certified Treasury Professional Sample Questions (Q660-Q665):

#### NEW QUESTION # 660

A shareholder right found in many corporate charters is the preemptive right which provides:

- A. the right of shareholders to choose the corporation's auditor.
- B. the right to choose directors through cumulative voting.
- C. the right to purchase shares of new stock and maintain pro-rata ownership interest.
- D. the right to prevent the company from setting certain board agenda items.

**Answer: C**

#### NEW QUESTION # 661

A company's accounts receivable balance pattern is shown in the first table. Credit sales are shown in the second table.

## Remaining A/R as a % of Credit Sales



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|                    |     |
|--------------------|-----|
| Current month      | 90% |
| After one month    | 75% |
| After two months   | 40% |
| After three months | 25% |
| After four months  | 10% |
| After five months  | 0%  |

The credit sales are as follows:

| Month  | Credit Sales |
|--------|--------------|
| March  | \$250        |
| April  | \$300        |
| May    | \$200        |
| June   | \$200        |
| July   | \$250        |
| August | \$300        |

What is the cash inflow for the month of August?

- A. \$300
- B. \$633
- C. \$213
- D. \$238

Answer: D

### NEW QUESTION # 662

A company's overall cost of capital depends on the:

- A. WACC of the industry of which the company is part.
- B. weighted average cost of interest expense and dividends.
- C. mix of long term debt and equity, and the cost of each.
- D. cost associated with debt and expected dividend returns.

Answer: C

A company seeking an insured investment would avoid investing surplus cash in a:

- Answer: D**

The Treasury Manager is forecasting sales based on historical data. It was observed that sales decreased sharply in December last year, normally a high sales volume period. Further investigation indicated that a severe winter storm was experienced across the Southeastern United States. How should this event be classified in the forecast when considering the sales trends?

- Answer: A**

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