

IFC퍼펙트덤프최신데모문제, IFC유효한덤프공부

이 산업 표준 자격증은 SOC 분석가 및 전문가의 기술과 지식을 검증하며, 전문가들이 경쟁적인 취업 시장에서 자신의 전문성을 입증하고 뛰어난 능력을 갖추는 좋은 방법입니다. 이 자격증은 전문가의 신뢰성을 향상시키고, 진도를 발전시키며, 더 높은 급여를 받을 수 있도록 도와줍니다.

최신 EC-COUNCIL CSA 312-39 무료샘플문제 (Q89-Q94):

질문 # 89

In which log collection mechanism, the system or application sends log records either on the local disk or over the network.

- A. push-based
- B. pull-based
- C. signature-based
- D. rule-based

정답: A

설명 :

Typical Log Sources

A log source refers to a data source that builds an event log. Almost every devices and application on the network have a logging capability and can produce a log to record the information regarding something that has occurred. Every security system generates logs in some or other forms. Windows logs, client and file server logs, router logs, firewall logs, and database logs are some of the examples of log source in the network.

Log sources use two mechanisms: pull-based and push-based. In a push-based mechanism, the system or application sends records either on the local disk or over the network. If it is sent over the network, then there should be a log collector to collect the records. Syslog and Simple Network Management Protocol (SNMP) are the two main push-based protocols through which log records are transferred. In a pull-based mechanism, a system or an application pulls the log records from a log source. It works based on the client-server model. The system or device which follows this mechanism will store their log data in a proprietary format. For example, checkpoint provides OPSEC C library to pull logs from a checkpoint device.

질문 # 90

Which of the following formula is used to calculate the EPS of the organization?

- A. $EPS = \text{number of normalized events} / \text{time in seconds}$
- B. $EPS = \text{number of security events} / \text{time in seconds}$
- C. $EPS = \text{average number of correlated events} / \text{time in seconds}$
- D. $EPS = \text{number of correlated events} / \text{time in seconds}$

정답: C

질문 # 91

Which of the following formula represents the risk levels?

ExamPassdump IFC 최신 PDF 버전 시험 문제집을 무료로 Google Drive에서 다운로드하세요:

https://drive.google.com/open?id=104cO-LEJmQKnq9eqGF33Nc_6g7C4qtjn

ExamPassdump의 CISI인증 IFC시험대비 덤프는 가격이 착한데 비하면 품질이 너무 좋은 시험전 공부자료입니다. 시험문제적중율이 높아 패스율이 100%에 이르고 있습니다. 다른 IT자격증에 관심이 있는 분들은 온라인서비스에 문의하여 덤프유무와 적중율등을 확인할 수 있습니다. CISI인증 IFC덤프로 어려운 시험을 정복하여 IT업계 정상에 오릅니다.

CISI IFC 시험요강:

주제	소개
주제 1	<ul style="list-style-type: none"> • Ethics, Compliance, and Mutual Fund Regulation: This domain addresses ethical standards and regulatory requirements for advisors, covering professional conduct, compliance obligations, conflicts of interest, disclosure requirements, and rules established by regulators and self-regulatory organizations.
주제 2	<ul style="list-style-type: none"> • Analysis of Mutual Funds: This domain addresses evaluation tools and techniques for mutual fund performance, including quantitative measures like returns and risk metrics, and qualitative factors like manager experience and investment style.

주제 3	<ul style="list-style-type: none"> • The Modern Mutual Fund: This domain examines mutual fund structures, types, and operations, covering equity, fixed income, balanced, and specialty funds, their legal structures, pricing mechanisms, purchase processes, and associated fees.
주제 4	<ul style="list-style-type: none"> • Evaluating and Selecting Mutual Funds: This domain covers the systematic process of choosing appropriate mutual funds based on client needs, including selection criteria, cost considerations, performance history, and ongoing portfolio monitoring and rebalancing.
주제 5	<ul style="list-style-type: none"> • Understanding Alternative Managed Products: This domain introduces investment products beyond traditional mutual funds, including ETFs, segregated funds, and hedge funds, examining their features, structures, benefits, risks, and regulatory treatment.

>> IFC퍼펙트 덤프 최신 데모문제 <<

최신버전 IFC퍼펙트 덤프 최신 데모문제 덤프로 Investment Funds in Canada (IFC) Exam 시험을 한방에 패스가능

ExamPassdump는 CISI IFC 시험을 패스할 수 있는 아주 좋은 사이트입니다. ExamPassdump은 아주 알맞게 최고의 CISI IFC 시험문제와 답 내용을 만들어 냅니다. 덤프는 기존의 시험문제와 답과 시험문제분석 등입니다. ExamPassdump에서 제공하는 CISI IFC 시험자료의 문제와 답은 실제 시험의 문제와 답과 아주 비슷합니다.

최신 Investment Funds in Canada IFC 무료 샘플문제 (Q170-Q175):

질문 # 170

The owners of Underground Airways Ltd. want to take their privately owned corporation public through an initial public offering (IPO). They are speaking to a specialist from an investment dealer to determine whether it would be advisable to become listed on a stock exchange or the over-the-counter (OTC) market.

In comparing the two options, which of the following considerations is TRUE?

- A. A stock exchange listing would provide Underground with greater market exposure and public confidence than listing on the OTC market.
- B. If Underground chose to list on the OTC market, there would be no secondary market available for investors.
- C. Underground would be subject to less stringent listing requirements if they chose the stock exchange as compared to the OTC market.
- D. Underground would still be directly involved in the trading of their shares on either market.

정답: A

설명:

A is correct because a stock exchange listing would provide Underground with greater market exposure and public confidence than listing on the OTC market. A stock exchange is a regulated and organized market where securities are traded through intermediaries such as brokers. A stock exchange listing can enhance the reputation, visibility, and liquidity of a company's shares, as well as attract more investors and analysts. An OTC market is a decentralized and less regulated market where securities are traded directly between buyers and sellers, usually through dealers or market makers. An OTC listing may have lower costs and fewer requirements than a stock exchange listing, but it also has less transparency, liquidity, and investor protection.

Underground would not be directly involved in the trading of their shares on either market (B), as they would only issue new shares through an IPO and then let the secondary market determine the price and volume of their shares. Underground would be subject to more stringent listing requirements if they chose the stock exchange as compared to the OTC market, as they would have to meet higher standards of financial reporting, disclosure, governance, and compliance. If Underground chose to list on the OTC market, there would still be a secondary market available for investors (D), but it would be less liquid and efficient than a stock exchange.

References: Investment Funds in Canada (IFC) | Canadian Securities Institute

질문 # 171

Bernadette has a high-paying job and is in the top tax bracket. She recently received a payment of \$5 million upon the settlement of her uncle's estate. Bernadette would like to invest her inheritance in financial products that would not only grow her money but is also income tax friendly.

Which of the following would provide the most favourable tax treatment?

- A. Dividends received from a large foreign corporation.
- **B. Dividends from a large public Canadian corporation.**
- C. Coupon payments from Government of Canada bonds.
- D. Capital gains from stock investments.

정답: B

설명:

Dividends from a large public Canadian corporation are eligible for the dividend tax credit, which reduces the amount of tax payable on this type of income. The dividend tax credit is a non-refundable tax credit that recognizes that dividends are paid out of income that has already been taxed at the corporate level, and therefore should not be taxed again at the personal level. The dividend tax credit applies to both federal and provincial taxes, and the rates vary depending on the province or territory of residence¹²

References = Canadian Investment Funds Course (CIFIC) - Module 4: Taxation - Section 4.1: Taxation of Investment Income³ and web search results from search_web(query="tax treatment of different types of investment income in Canada")¹²

3: <https://www.ifse.ca/wp-content/uploads/2021/08/CIFIC-Module-4.pdf>

질문 # 172

Davis invested in a tactical asset allocation fund in his non-registered investment account. Distributions from the mutual fund are paid directly to Davis and not reinvested. Assuming a federal marginal tax rate of 26%, dividend gross-up rate of 38% and federal dividend tax credit rate of 15%, which type of distribution would result in the lowest amount of tax payable?

- A. Capital Dividend
- B. Interest
- C. Capital Gain
- **D. Eligible Dividend**

정답: D

설명:

An eligible dividend is a type of dividend that is paid by a Canadian corporation that meets certain criteria and is eligible for the enhanced dividend tax credit. The dividend tax credit reduces the amount of tax payable on dividends by providing a credit against the tax liability. An eligible dividend has a higher gross-up rate and a higher dividend tax credit rate than a non-eligible dividend, which means that it results in a lower effective tax rate. A capital dividend is a type of dividend that is paid from the capital gains realized by a corporation and is tax-free to the shareholder. However, a tactical asset allocation fund is unlikely to pay capital dividends, as they are usually reserved for private corporations. A capital gain is the profit from selling an asset at a higher price than its purchase price. Only 50% of the capital gain is taxable, which means that it has a lower effective tax rate than interest income, which is fully taxable. However, a capital gain distribution from a mutual fund is not the same as a capital gain from selling the mutual fund units. A capital gain distribution is paid when the fund realizes a capital gain from selling its underlying assets, and it is taxable in the year it is received, regardless of whether the shareholder sells the fund units or not. Therefore, it does not benefit from the deferral of tax that occurs when the shareholder sells the fund units at a later date. An interest distribution is paid when the fund earns interest income from its underlying assets, such as bonds or money market instruments. Interest income is fully taxable at the marginal tax rate, which means that it has the highest effective tax rate among the four types of distributions.

To compare the amount of tax payable for each type of distribution, we can use the following formula:

$Tax = (Distribution \times Gross\#up) \times Marginal\ Tax\ Rate - (Distribution \times Gross\#up) \times Dividend\ Tax\ Credit\ Rate$ For simplicity, we assume that Davis receives \$100 of each type of distribution and that he does not have any other income or deductions. We also ignore any provincial taxes or credits. Using the formula, we can calculate the tax payable for each type of distribution as follows:

* Capital Dividend: $Tax = (100 \times 0) \times 0.26 - (100 \times 0) \times 0 = 0$

* Capital Gain: $Tax = (100 \times 0.5) \times 0.26 - (100 \times 0.5) \times 0 = 13$

* Eligible Dividend: $Tax = (100 \times 1.38) \times 0.26 - (100 \times 1.38) \times 0.15 = 10.14$

* Interest: $Tax = (100 \times 1) \times 0.26 - (100 \times 1) \times 0 = 26$

Therefore, an eligible dividend would result in the lowest amount of tax payable, followed by a capital gain, a capital dividend, and an interest distribution.

Canadian Investment Funds Course (CIFIC) Study Guide, Chapter 7: Taxation, Section 7.2: Taxation of Investment Income, page 7-41 Eligible Dividends Definition - Investopedia² Capital Dividend Definition - Investopedia³ Capital Gain Distribution Definition - Investopedia⁴

질문 # 173

Justin and Yvonne both open a Registered Education Savings Plan (RESP) for their daughter Grace. They plan to regularly contribute \$1,000 per year until Grace reaches the age of 17.

Which of the following statements relating to RESP is CORRECT?

- A. Justin and Yvonne may contribute a combined lifetime maximum of \$50,000 for Grace.
- B. Contributions made by Justin and Yvonne are eligible for a tax deduction in the year they are contributed.
- C. There is an annual contribution limit of \$2,500 that Justin and Yvonne can contribute to an RESP.
- D. RESPs are attractive to Justin and Yvonne because they are tax-free investment plans.

정답: A

설명:

A Registered Education Savings Plan (RESP) is a tax-advantaged savings plan that helps parents and family members save for a child's post-secondary education. The government also contributes to the plan through the Canada Education Savings Grant (CESG) and the Canada Learning Bond (CLB), depending on the family income and the amount of contributions. However, there are some rules and limits that apply to RESP contributions and government grants. One of them is the lifetime contribution limit, which is the maximum amount that can be contributed to an RESP for a beneficiary from all sources. The lifetime contribution limit is \$50,000 per beneficiary, regardless of how many RESPs are opened for them or who contributes to them.

Therefore, statement A is correct. Justin and Yvonne may contribute a combined lifetime maximum of \$50,000 for Grace to their RESP.

The other statements are incorrect for the following reasons:

Statement B: RESPs are not tax-free investment plans. They are tax-deferred plans, meaning that the contributions are made with after-tax dollars and the investment income earned in the plan is not taxed until it is withdrawn as an educational assistance payment (EAP) for the beneficiary. The EAPs are taxed in the hands of the beneficiary, who usually has little or no income and pays little or no tax.

Statement C: There is no annual contribution limit for RESP contributions. However, there is an annual limit for the CESG, which is 20% of the first \$2,500 contributed per beneficiary per year, up to a maximum of \$500 per year. The CESG also has a lifetime limit of \$7,200 per beneficiary.

Statement D: Contributions made to an RESP are not eligible for a tax deduction in the year they are contributed. They are made with after-tax dollars and do not reduce the contributor's taxable income.

Canadian Investment Funds Course, Unit 9, Section 9.1

질문 # 174

What decision accounts for most of the success or failure of a portfolio?

- A. Asset allocation
- B. Security analysis
- C. Market timing
- D. Sector weighting

정답: A

설명:

Research and the CSC curriculum stress that asset allocation is the single most important factor in determining portfolio performance, more than market timing or security selection.

Proper asset mix (equities, fixed income, cash) accounts for most portfolio success or failure.

질문 # 175

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IFC유효한 덤프공부 : https://www.exampassdump.com/IFC_valid-braindumps.html

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