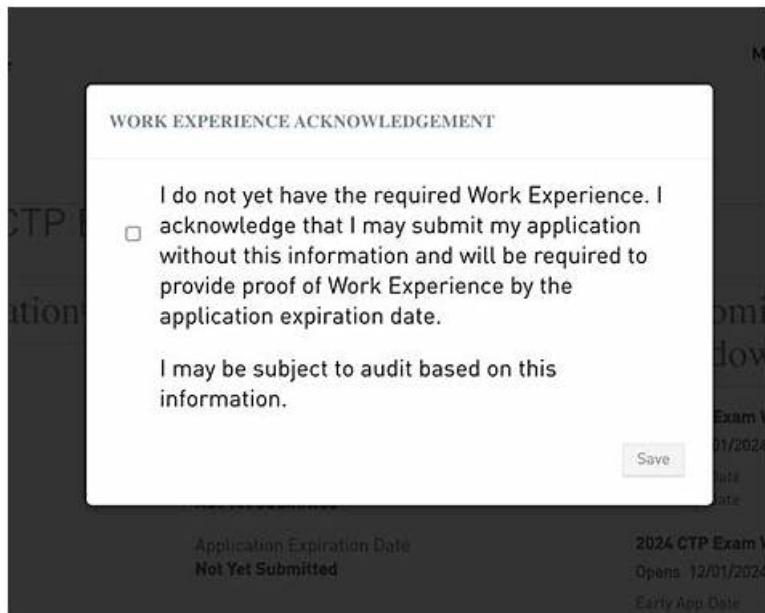


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AFP Certified Treasury Professional Sample Questions (Q538-Q543):

NEW QUESTION # 538

Equity section of Fisher, Inc. Financial Statement

| | Current Year ASSOCIATION FOR FINANCIAL PROFESSIONALS | Prior Year |
|-------------------|--|--------------------|
| Common Stock | \$1,705,000 | \$1,550,000 |
| Preferred Stock | \$200,000 | \$150,000 |
| Paid-in Capital | \$3,740,000 | \$3,600,000 |
| Retained Earnings | <u>\$4,400,000</u> | <u>\$3,800,000</u> |
| | \$10,045,000 | \$9,100,000 |

- 100,000 shares outstanding as of the prior year
- 110,000 shares outstanding as of the current year

If an investor paid \$1,400.00 (excluding fees) for 75 shares of common stock, what was the market value of Fisher, Inc. at the time of purchase?

- A. 16.97
- **B. 18.67**
- C. 15.50
- D. 15.76

Answer: B

NEW QUESTION # 539

Which of the following instruments is sold at multiple price bid auctions?

- A. Money market fund
- B. Commercial paper
- **C. Treasury Bill**
- D. Certificates of deposit

Answer: C

NEW QUESTION # 540

A company has a \$2 million line of credit requiring a 5% compensating balance on usage. For the next year, the company projects a usage of 75% and a 10.375% interest rate. If the balance requirement is eliminated, by how many basis points will the company's effective interest rate be reduced?

- A. 0
- B. 1
- **C. 2**
- D. 3

Answer: C

NEW QUESTION # 541

For ABC Company in the last fiscal year, the operating profit was \$8,500,000, the tax rate was 33%, the total capital was \$75,000,000, and the WACC was 9.7%. What was the EVA for ABC?

- A. \$1,225,000
- B. \$(4,470,000)
- C. \$8,500,000
- **D. \$(1,580,000)**

Answer: D

NEW QUESTION # 542

A large U.S. based multinational corporation favors use of intra-company loans to repatriate funds from its foreign subsidiaries in order to take advantage of the favorable tax treatment of loans. In those countries which restrict repayment of intra-company loans the corporation may need to:

- A. negotiate repayment with the host government.
- B. conduct the repayment at "arm's length".
- C. hire a multinational bank to act as an intermediary.
- D. pay licensing fees to the host government.

Answer: C

NEW QUESTION # 543

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