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CISI Investment Funds in Canada (IFC) Exam Sample Questions (Q148-Q153):

NEW QUESTION # 148

What term applies to unemployment created by a new technology that eliminates the need for subway train drivers?

- A. Structural
- B. Frictional
- C. Cyclical
- D. Natural

Answer: A

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

Structural unemployment results from economic changes, such as technological advancements that reduce the demand for certain types of labor. The feedback from the document states:

"Structural unemployment results from changes in the economy, such as technological advances that reduce the need for human labour." Reference:Chapter 3 - Economic PrinciplesLearning Domain:An Introduction to the Mutual Funds Marketplace

NEW QUESTION # 149

Wilma has always used the services of a tax preparation firm to file her taxes but is skeptical that she has really benefitted. This year she plans to file her own taxes for the first time.

What would be useful for her to know?

- A. Wilma's marginal tax rate may be lowered when tax deductions are applied to her total income.
- B. Wilma's tax deductions permit her to reduce her tax payable dollar-for-dollar.
- C. Wilma's non-refundable tax credits may only reduce her taxable income dollar-for-dollar.
- D. Wilma's top marginal tax rate will be applied to every taxable dollar when her tax return is filed.

Answer: A

Explanation:

Tax deductions are amounts that reduce your total income before calculating your tax payable. They lower your marginal tax rate, which is the tax rate that applies to your last dollar of income. For example, if Wilma's total income is \$50,000 and she claims \$5,000 in tax deductions, her taxable income will be \$45,000 and her marginal tax rate will be lower than if she had no deductions. Therefore, A is the correct answer.

References: All deductions, credits, and expenses - Personal income tax - Canada.ca

NEW QUESTION # 150

Which type of fixed income fund has a short duration, with the objectives of preserving capital and generating better current income than a money market fund?

- A. Short-term bond fund
- B. T-bill fund
- C. Mortgage fund
- D. Preferred dividend fund

Answer: A

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

A short-term bond fund combines characteristics of money market and bond funds, aiming to preserve capital while generating higher income than a money market fund due to its short duration. The feedback from the document states:

"A short-term bond fund is part money market fund and part bond fund. You would expect its investment objectives to reflect this combination. A short-term bond fund's objectives are to preserve capital and generate better current income than is likely from a money market fund. Although there is some capital gain potential, you would not expect this to be a key objective given the short duration of this type of fixed-income fund." Reference:Chapter 11 - Conservative Mutual Fund ProductsLearning Domain:Analysis of Mutual Funds

NEW QUESTION # 151

Your client Charlie is thinking about making a large investment into the Sentinel Canadian Equity Fund on December 15. The ex-dividend date for the mutual fund is December 20. What advice would you give Charlie to avoid the tax trap?

- A. Make the purchase on December 15 but choose to reinvest the distributions.
- B. Purchase the mutual fund before the ex-dividend date of December 20.
- C. Purchase the mutual fund after the ex-dividend date of December 20.
- D. Make the purchase on December 15 but choose to receive the distributions in cash.

Answer: C

Explanation:

A tax trap is a situation where an investor buys a mutual fund just before its ex-dividend date and ends up paying taxes on the distributions that they receive shortly after. This reduces their after-tax return and erodes their capital. To avoid the tax trap, it is advisable to buy the mutual fund after the ex-dividend date, when the fund's net asset value (NAV) drops by the amount of the

distribution. This way, the investor does not receive any taxable income and preserves their capital. Therefore, you should advise Charlie to purchase the Sentinel Canadian Equity Fund after December 20, when the fund goes ex-dividend.
Canadian Investment Funds Course, Unit 8, Section 8.2; 4; 5; 6

NEW QUESTION # 152

At 4:00 p.m. Eastern Time on July 6, the following information is collected for the Marigold Canadian Dividend Fund:
What is the net asset value per unit NAVPU for the Marigold Canadian Dividend Fund for July 6?

- A. \$9.27
- B. **\$8.25**
- C. \$7.19
- D. \$7.65

Answer: B

Explanation:

This is the net asset value per unit (NAVPU) for the Marigold Canadian Dividend Fund for July 6. The NAVPU is calculated by dividing the net asset value (NAV) of the fund by the number of units outstanding.

In this case, the NAVPU is \$8.25 ($\$45,668,900 / 5,564,443$).

The NAV is the value of a fund's assets minus the value of its liabilities. The value of assets is the value of all the securities in the portfolio, plus any cash and cash equivalents, plus any accrued income for the day. The value of liabilities is the value of all short-term and long-term liabilities, plus any accrued expenses for the day. The NAV is usually expressed on a per-share or per-unit basis, which is the NAVPU.

The NAVPU is the price at which investors can buy or sell units of the fund. It is determined at the end of each trading day based on the closing market prices of the portfolio's securities. The NAVPU can change daily depending on the performance of the securities in the fund and the fund's expenses.

NEW QUESTION # 153

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