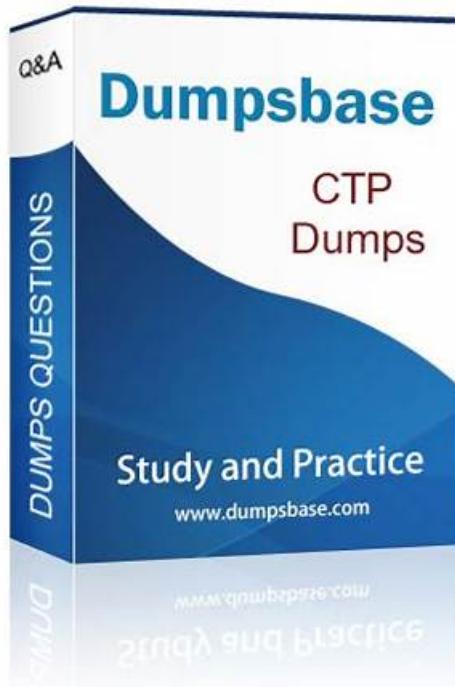


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AFP Certified Treasury Professional Sample Questions (Q502-Q507):

NEW QUESTION # 502

A diversified industrial company operates multiple remote manufacturing facilities that manage local supplier relationships. The company draws on a single line of credit for all of its working capital needs. Which of the following types of disbursement systems would BEST meet this company's needs?

- A. Decentralized check issuance drawn on a central disbursement bank
- B. Decentralized check issuance drawn on a local disbursement bank
- C. Centralized check issuance drawn on a local disbursement bank
- D. Centralized check issuance drawn on a central disbursement bank

Answer: A

NEW QUESTION # 503

ASC Topic 815 (FAS 133) is applicable when accounting for which of the following?

- A. Gain on an equity investment
- B. Purchase of a bond investment
- C. Market value of collateral
- D. Purchase of a forward

Answer: D

NEW QUESTION # 504

Bank A is to pay Bank B \$6,000,000 for 10 transactions that occurred throughout the day. Bank B is to pay Bank C \$8,000,000 for 13 transactions that occurred throughout the day. Bank B is to pay Bank A \$5,000,000 for 17 transactions that occurred throughout the same day. These banks operate using a gross settlement system. How many transactions will occur between these banks to settle the payments?

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

Answer: D

NEW QUESTION # 505

A main characteristic of a company with regional offices using a centralized treasury function is:

- A. increased operating costs.
- B. high level of control.
- C. increased borrowing costs.
- D. centrally determined depository accounts.

Answer: B

NEW QUESTION # 506

A company recently implemented a treasury code of conduct, which defined appropriate actions and business behaviors. The company developed policies and procedures that assigned duties to managers, and distributed the code to all treasury employees. The treasury group could have improved upon this implementation by doing which one of the following?

- A. Providing training on the code to all employees
- B. Having the code certified under Sarbanes-Oxley Act requirements
- C. Having the code of conduct reviewed by the marketing department
- D. Incorporating the code under its disaster recovery plan

Answer: A

NEW QUESTION # 507

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