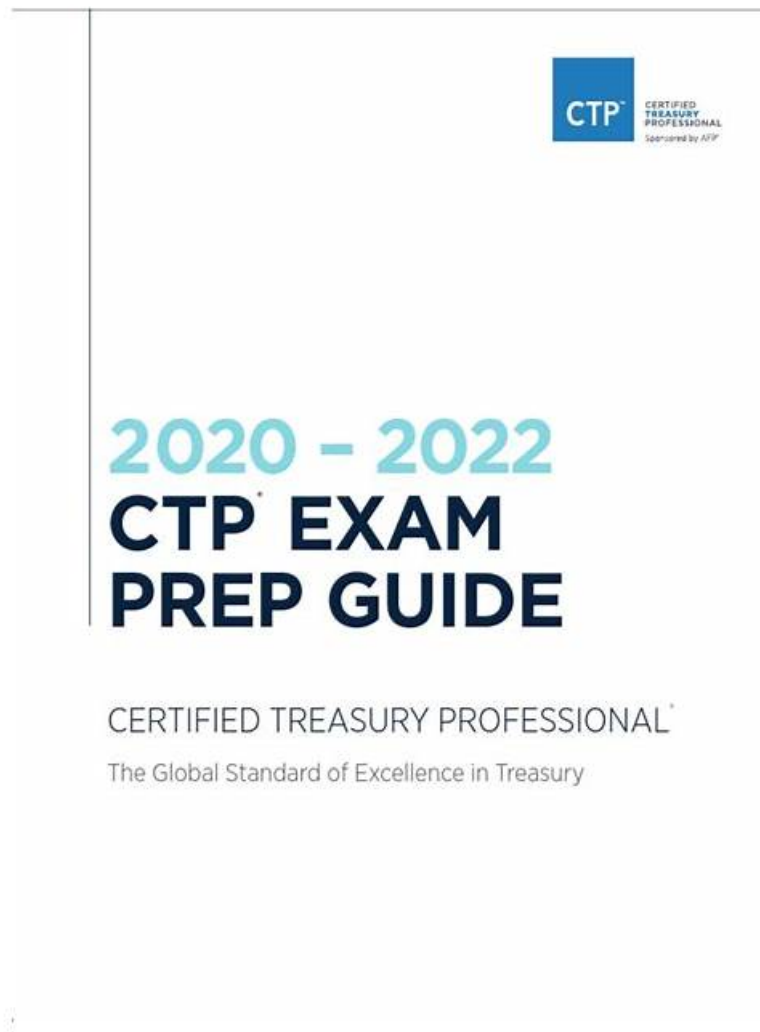


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AFP Certified Treasury Professional Sample Questions (Q383-Q388):

NEW QUESTION # 383

James Corp has a 7.98% WACC and an assumed tax rate of 30%. James Corp employed EUR70,000,000 of capital (long-term debt and equity) in a project that generated an operating profit of EUR9,500,000, after depreciation expense of EUR300,000. EVA in this case would be:

- A. EUR1,274,000.
- B. EUR1,087,940.
- C. EUR764,000.
- D. EUR1,064,000.

Answer: D

NEW QUESTION # 384

Which of the following is subject to translation exposure?

- A. A German company with a subsidiary in Spain
- B. A Japanese subsidiary in the United States with U.S. dollar liabilities
- C. A Spanish company with revenues in euros
- D. A U.K. company that exports goods to the United States

Answer: B

NEW QUESTION # 385

A fast-food chain uses corn as an ingredient in its products and wants to hedge its price for corn purchases. It purchases a call option to buy 1,000,000 bushels at \$4 per bushel. Assume that the company will pay a premium of \$0.10 per bushel or \$100,000 to get into the contract. Suppose the price of corn falls to \$3.80 per bushel, what is the BEST course of action for the company?

- A. Do not exercise the option and neither gain nor lose money on the contract.
- B. Do not exercise the option and lose \$100,000 option premium.
- C. Do not exercise the option and gain \$200,000.
- D. Exercise the option and profit \$100,000 (net of premium) on the contract.

Answer: A

NEW QUESTION # 386

A U.S. government agency issues securities transfers using Fedwire Book-Entry Securities System. The first transfer request of the day in the amount of \$1 million is sent at 1:00 p.m. EST, the second one for \$2 million at 3:30 p.m. EST, the third one for \$3 million at 4:30 p.m. EST and the fourth one for \$4 million at 5:00 p.m. EST, all on the same day. Which of the following represents the total value transferred at 5:00 p.m. EST that day?

- A. \$10 million
- B. \$1 million
- C. \$6 million
- D. \$3 million

Answer: B

NEW QUESTION # 387

When a paper check is converted to an electronic form:

- A. the payment becomes irrevocable and unconditional.
- B. it retains its status as a check.
- C. it falls under the rules of Regulation E.
- D. the source document is always returned to the originator.

Answer: C

NEW QUESTION # 388

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