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AFP Certified Treasury Professional Sample Questions (Q268-Q273):

NEW QUESTION # 268

The following information about a company is at the end of its fiscal year.

Assets	
Cash	\$1,000
Marketable Securities	\$3,000
Accounts Receivable	\$10,000
Inventory	\$6,500
Current Assets	\$20,500
Fixed Assets, Net	\$24,500
Total Assets	\$45,000
Liabilities and Owner's Equity	
Accounts Payable	\$15,000
Current Liabilities	\$15,000
Long-term Debt	\$20,000
Total Liabilities	\$35,000
Shareholders' Equity	\$10,000
Total Liabilities and Equity	\$45,000

The before-tax cost of long-term debt is 10% and the cost of equity is 12%. The marginal tax rate is 35%. The company's current ratio is:

- A. 0.46.
- B. 0.93.
- C. 0.59.
- **D. 1.37.**

Answer: D

NEW QUESTION # 269

The yield curve is inverted. A creditworthy firm considering alternative debt maturities would MOST LIKELY:

- A. obtain a long-term floating rate agreement.
- **B. obtain long-term fixed interest rate debt.**
- C. roll-over short-term debt at each maturity.
- D. enter into a short-term floating rate agreement.

Answer: B

NEW QUESTION # 270

Which of the following is considered a financing decision?

- A. Distributing or retaining current earnings
- B. Comparing risk and return of projects
- **C. Issuing medium-term bonds or preferred stock**
- D. Allocating capital among different projects

Answer: C

NEW QUESTION # 271

The MICR encoding on a check provides all of the following information EXCEPT:

- A. the payee bank's institutional identification number.
- B. the Fed district of the drawee bank.
- C. the dollar amount of the check.
- D. the payor's bank account number.

Answer: A

NEW QUESTION # 272

A company has been a publicly traded company since 2001. Only 14% of the available stock is sold to the public and traded on the NYSE. The founding family retains control of 86% of the company. The audit committee consists of a CPA, an investment advisor, and two family members. In 2013, the CFO and CEO decided to change the director's code of conduct due to fraud attempts by one of the vice presidents. The vice president is still employed by the company as the stolen check stock was returned. What form is legally required to be filed by the company due to the code of conduct change?

- A. 10-K
- B. 8-K
- C. 10-Q
- D. 0

Answer: C

NEW QUESTION # 273

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