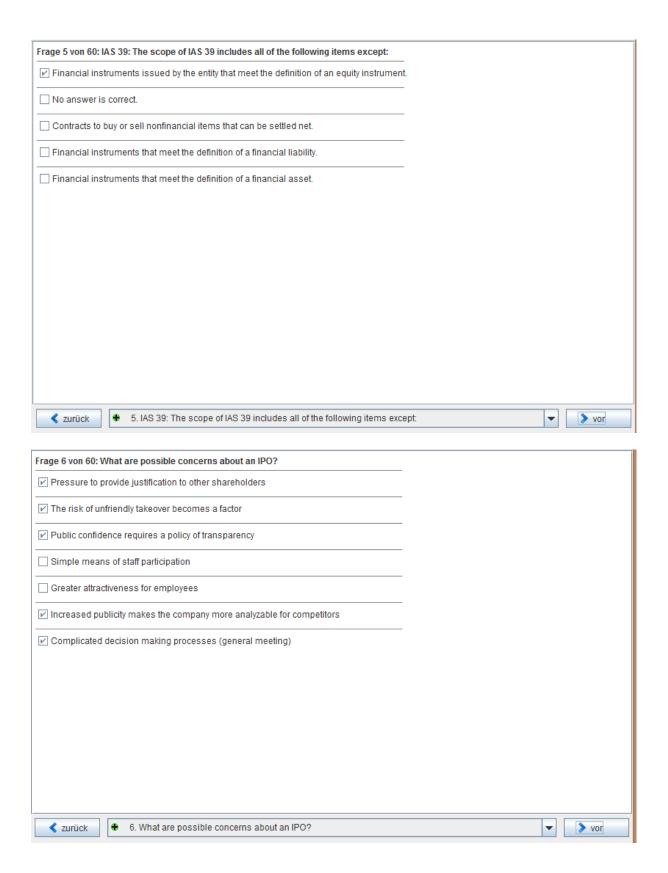
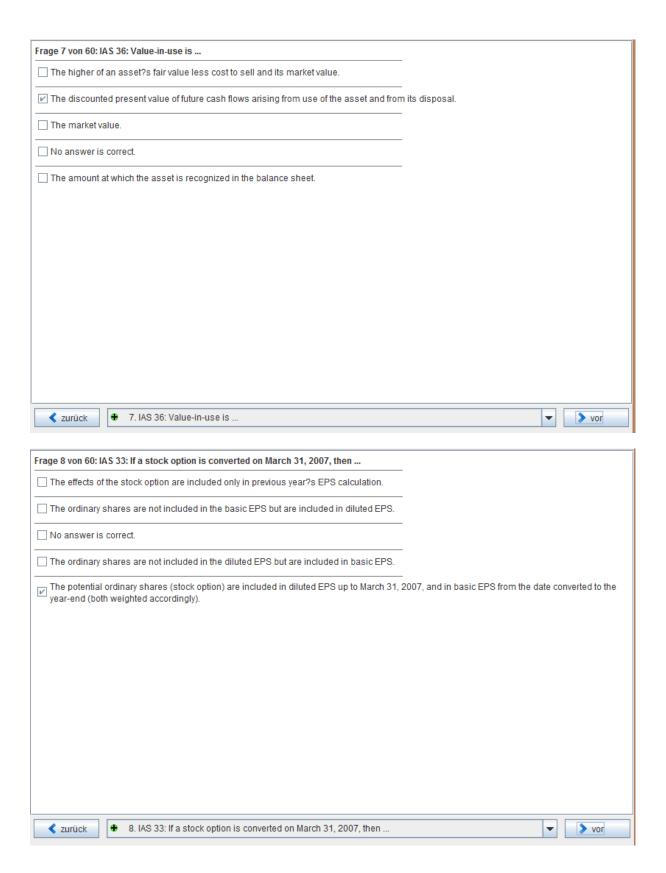
☐ No answer is correct.
Option to purchase at a value below the fair value of the asset.
Transfer of ownership to the lessee at the end of the lease term.
✓ The present value of the minimum lease payments is 50% of the fair value of the asset.
☐ The lease term is for a major part of the asset?s life.
Frage 2 von 60: IAS 37: Corpofina AG has been served a legal notice on December 15, 2006, by the local environmental protection agency to fit smoke detectors in its factory on or before June 30, 2007 (before June 30 of the following year). The cost of fitting smoke detectors in its factory is estimated at 250 T?. How should Corpofina AG treat this in its financial statements for the year ended December 31, 2006?
Because Corpofina AG can avoid the future expenditure by changing the method of operations and thus there is no present obligation for the in future expenditure, no provision is required at December 31, 2006, but as there is a possible obligation, this warrants disclosure in footnotes to the financial statements for the year ended December 31, 2006.
Recognize a provision for 125 T? in the financial statements for the year ended December 31, 2006.
Recognize a provision for 250 T? in the financial statements for the year ended December 31, 2006, because the other 50% of the estimated amount will be recognized next year in the financial statement for the year ended December 31, 2007.
Ignore this for the purposes of the financial statements for the year ended December 31, 2006, and either disclosure nor provide the
estimated amount of 250 T?.
estimated amount of 250 T?.

Frage 3 von 60: Using the company cost of capital to evaluate a project is:		
Correct for projects that are about as risky as the average of the firm's other assets.		
Always correct.		
☐ All of the above.		
☐ None of the above.		
Always incorrect.		
	-	> vor
Frage 4 von 60: Which of the following is related to leveraged buyouts?		ĺ
Frage 4 von 60: Which of the following is related to leveraged buyouts? Shares in the new company are not given to existing shareholders; they are sold to the public		
Shares in the new company are not given to existing shareholders; they are sold to the public		
Shares in the new company are not given to existing shareholders; they are sold to the public A large fraction of the purchase price is debt-financed		
Shares in the new company are not given to existing shareholders; they are sold to the public ✓ A large fraction of the purchase price is debt-financed None of the above		
Shares in the new company are not given to existing shareholders; they are sold to the public ✓ A large fraction of the purchase price is debt-financed None of the above Shares in new company are distributed to parent company?s stockholders		
Shares in the new company are not given to existing shareholders; they are sold to the public ✓ A large fraction of the purchase price is debt-financed None of the above Shares in new company are distributed to parent company?s stockholders		
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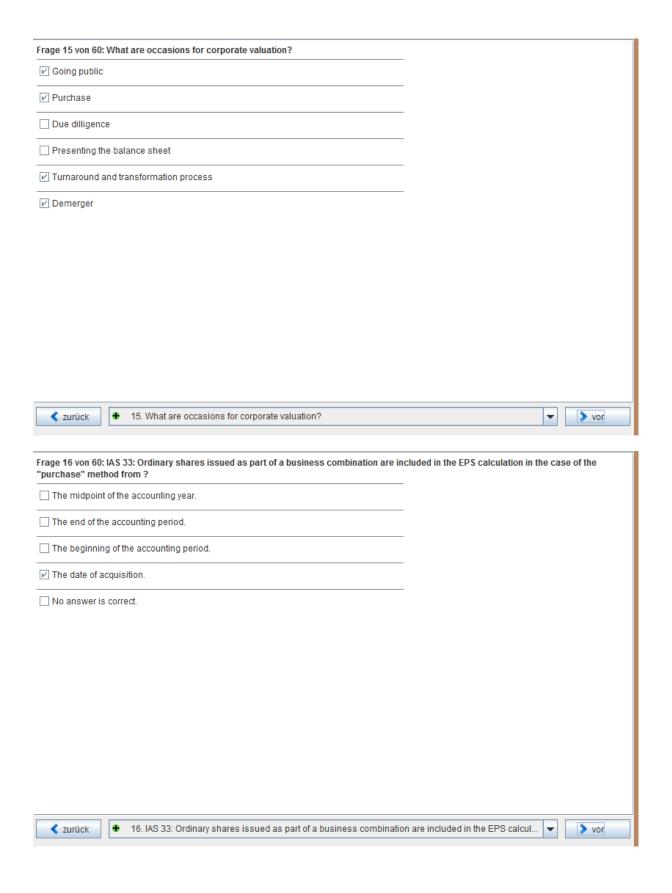




Frage 9 von 60: IAS 33: Earnings per share is calculated before accounting for which of the following items?	
☐ Taxation.	
Preference dividend for the period.	
✓ Ordinary dividend.	
☐ Minority interest.	
☐ No answer is correct.	
	> vor
Frage 10 von 60: IAS 7: An entity (other than a financial institution) receives dividends from its investment in shares. How shoul	d it
disclose the dividends received in the cash flow statement prepared under IAS 7?	
As an adjustment in the "operating activities" section of the cash flow because it is included in the net income for the year and a inflow in the ?financing activities? section of the cash flow statement.	s a cash
Operating cash inflow.	
Either as operating cash inflow or as investing cash inflow.	
□ No answer is correct.	
	ll l

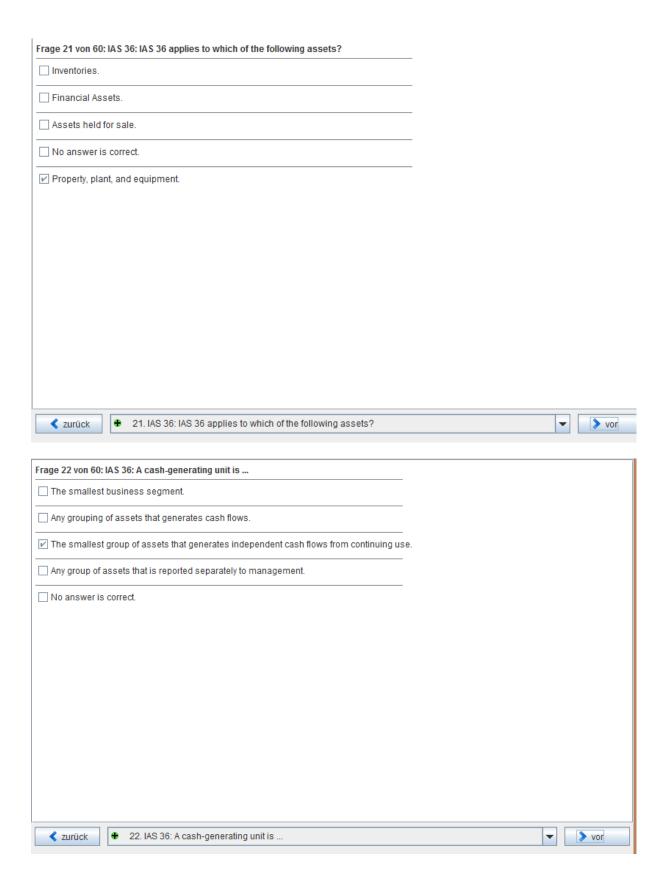
Frage 11 von 60: Two primary problems that importers and exporters face that others involved to a lesser degree are:	d in international trade do not face or fa	ce
All of the above		
product quality and trade barriers.		
☐ lack of financing and lack of information.		
☑ lack of knowledge of each other and problems of long-distance contracting.		
currency risk and political risk.		
	volved in international trade 🔻	vor
Frage 12 von 60: Generally initial public offerings (IPOs) are:		
Can not be determined		
☐ None of the above		
Under-priced.		
✓ Overpriced.		
Correctly priced.		
	-	vor

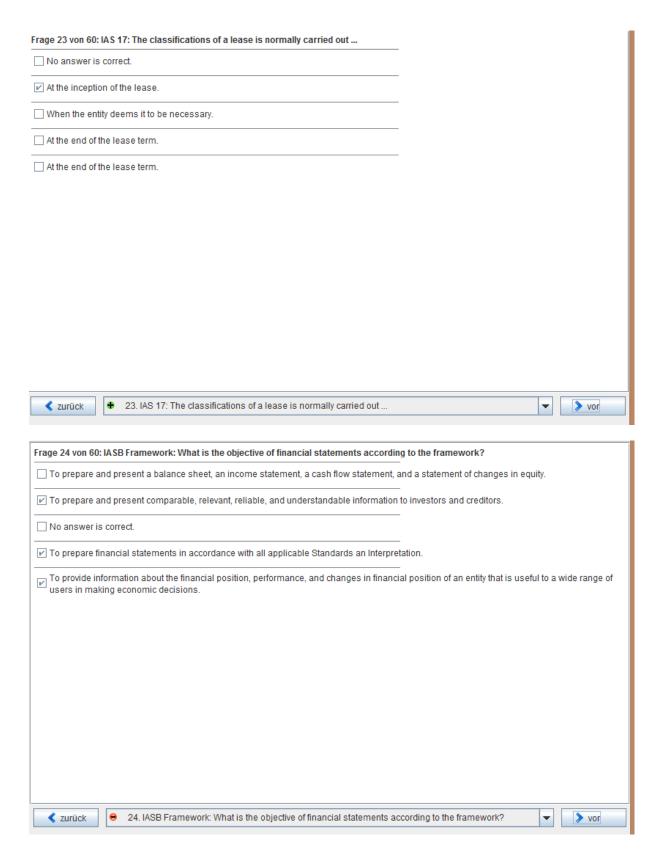
Frage 13 von 60: IAS 16: Healthy AG bought a private jet for the use of its top-ranking officials. The cost of the private jet is 15 Mio. ? and can be depreciated either using a composite useful life or useful lives of its major components. It is expected to be used over a period of 7 years. The engine of the jet has a useful life of 5 years. The private jet?s tires are replaced every 2 years. The private jet will be depreciated using the straight-line method over?
2 years useful life based on conservatism (the lowest useful life of all the parts of the jet).
5 years useful life based on a simple average of the useful lives of all major components of the jet.
☐ No answer is correct.
5 years useful life of the engine, 2 years useful life of the tires, and 7 years useful life applied to the balance cost of the jet.
7 years composite useful life.
Frage 14 von 60: An exporter in the USA is expecting a payment of BP 5 million in three months. He is planning to hedge the position
using options. He should:
using options. He should: Buy call options
using options. He should: Buy call options None of the above
using options. He should: ☐ Buy call options ☐ None of the above ☑ Buy put options
using options. He should: Buy call options None of the above
using options. He should: ☐ Buy call options ☐ None of the above ☑ Buy put options
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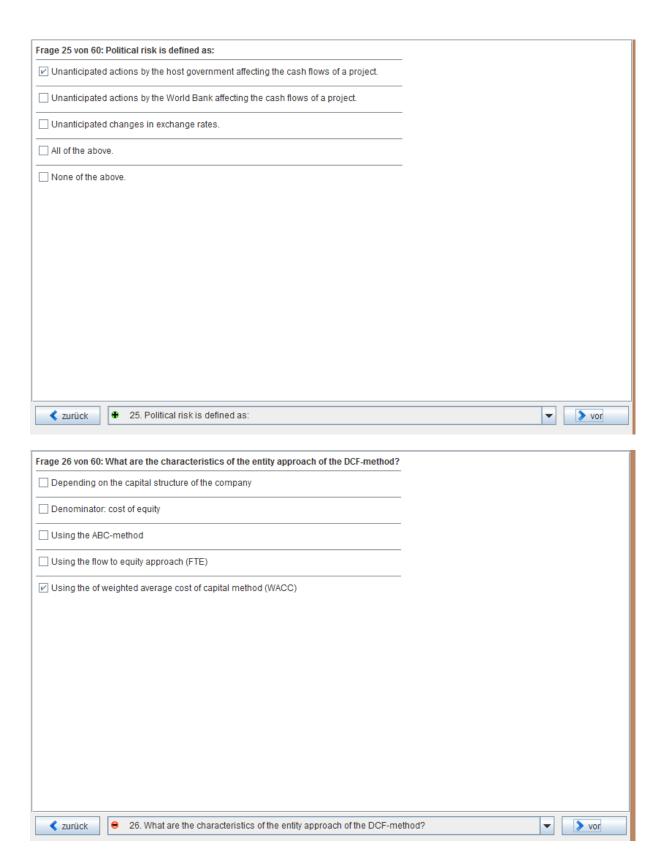


Frage 17 von 60: How does the physical distance between parties to a contract affect the risk that those parties have under contract?	er the	
As the physical distance between parties to a contract increases, the parties actually have more information about each oth physical distance makes them try harder to learn more about the other party.	ner beca	use the
As the physical distance between parties to a contract increases, those parties have less opportunity to obtain information and their ability to enforce the contract is diminished.	about e	ach other
□ None of the above.		
As the physical distance between parties increases, the parties seek to reduce their risk by rejecting contracts with parties and seek to deal with parties that they do know.	they do	not know
☐ In this age of increased communications, the physical distance between parties to a contract is not relevant.		
2 zurück 17. How does the physical distance between parties to a contract affect the risk that those parties hav		> vor
22 ZURUCK 17. How does the physical distance between panies to a contract affect the fisk that those panies hav		/ vor
Frage 18 von 60: Which measures help to optimize the IPO-process?		
✓ Make sure the seasonal timing for the IPO is right		
✓ Do not place the subscribed capital significantly higher than objectively necesary		
☑ Early overall planning of the single steps in the preparation for going public		
Publishing of information regarding IPO details very early		
Sell important shares prior to the IPO at low terms		
☑ Do not underestimate the IPO follow-up obligations		
☑ If possible, maintain the majority of existing shareholders		
☑ Early choice of the IPO consultant to follow through and coordinate the issuance right from the start		
	-	> vor

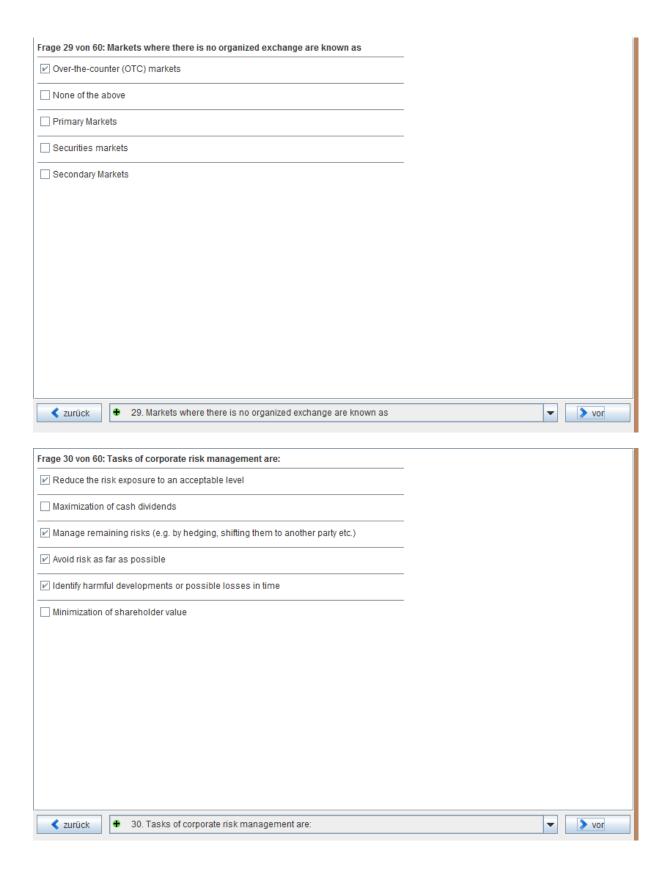
Frage 19 von 60: IAS 38:	Once recognized, intangible assets can be carried		
☐ No answer is correct	t.		
Cost plus a notional	increase in fair value since the intangible asset is acquired.		
Cost less accumulat	ted depreciation.		
Revalued amount les	ss accumulated depreciation.		
Cost less accumulat	ted depreciation and less accumulated amortization.		
✓ zurück	9. IAS 38: Once recognized, intangible assets can be carried	▼	> vor
Frage 20 von 60: If a firm	n uses the same company cost of capital for evaluating all projec	s, which of the following is likely?	
	n uses the same company cost of capital for evaluating all project od low risk projects nor accepting poor high risk projects.	s, which of the following is likely?	
	od low risk projects nor accepting poor high risk projects.	s, which of the following is likely?	
☐ Neither Rejecting go	od low risk projects nor accepting poor high risk projects.	s, which of the following is likely?	
Neither Rejecting go	od low risk projects nor accepting poor high risk projects.	is, which of the following is likely?	
Neither Rejecting go	od low risk projects nor accepting poor high risk projects. pjects. risk projects. isk projects and accepting poor high risk projects.	ts, which of the following is likely?	
Neither Rejecting go Accepting no risk pro Accepting poor high Rejecting good low r	od low risk projects nor accepting poor high risk projects. pjects. risk projects. isk projects and accepting poor high risk projects.	ts, which of the following is likely?	
Neither Rejecting go Accepting no risk pro Accepting poor high Rejecting good low r	od low risk projects nor accepting poor high risk projects. pjects. risk projects. isk projects and accepting poor high risk projects.	is, which of the following is likely?	
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Neither Rejecting go Accepting no risk pro Accepting poor high Rejecting good low r Rejecting good low r	od low risk projects nor accepting poor high risk projects. pjects. risk projects. isk projects and accepting poor high risk projects.		vor



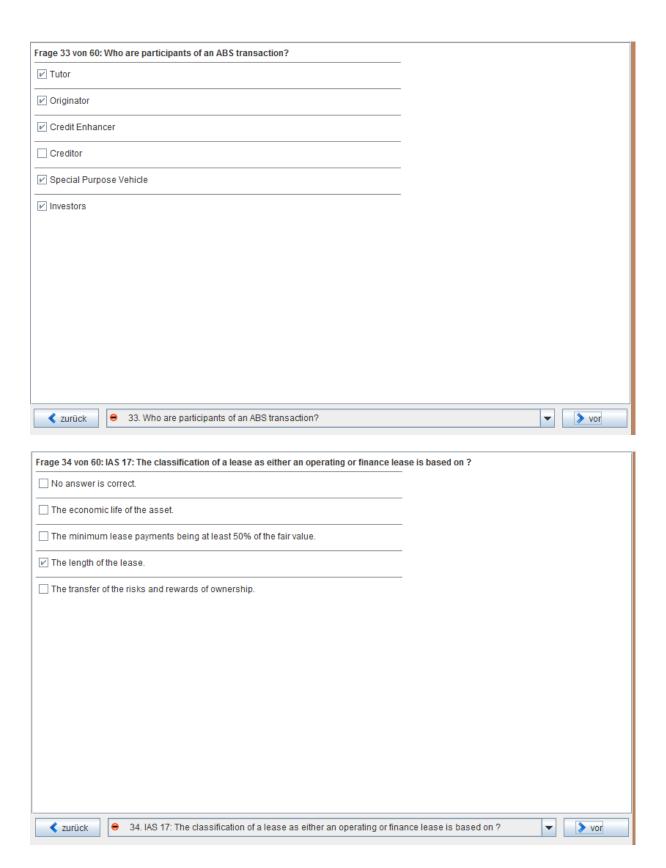


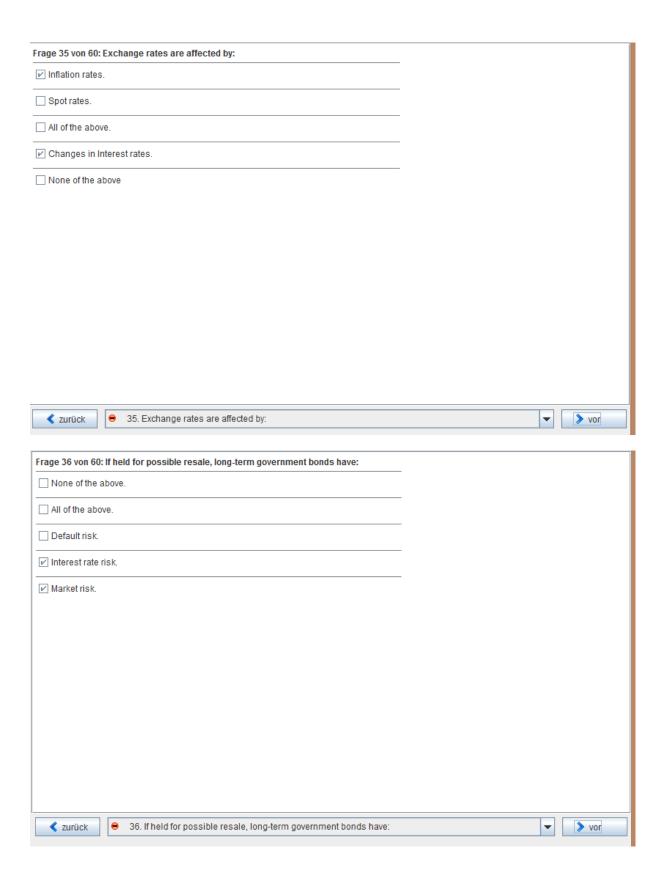


Frage 27 von 60: IAS 39: Which of the following is not a category of financial assets def	ned in IAS 39?
	_
☐ No answer is correct.	_
Financial assets at fair value through profit or loss.	_
Loans and receivables.	_
Available-for-sale financial assets.	_
	ets defined in IAS 39?
Frage 28 von 60: IAS 39: All of the following are characteristics of financial assets class	fied as held-to-maturity investments except:
Frage 28 von 60: IAS 39: All of the following are characteristics of financial assets class The holder can recover substantially all of its investment (unless there has been credit	-
_	-
☑ The holder can recover substantially all of its investment (unless there has been credit	-
✓ The holder can recover substantially all of its investment (unless there has been credit ☐ They are quoted in an active market.	-
☑ The holder can recover substantially all of its investment (unless there has been credit ☐ They are quoted in an active market. ☐ They have fixed or determinable payments and a fixed maturity.	-
	-
☑ The holder can recover substantially all of its investment (unless there has been credit ☐ They are quoted in an active market. ☐ They have fixed or determinable payments and a fixed maturity. ☐ No answer is correct.	-
☑ The holder can recover substantially all of its investment (unless there has been credit ☐ They are quoted in an active market. ☐ They have fixed or determinable payments and a fixed maturity. ☐ No answer is correct.	-
	-
	-
	-
	-
	-



Frage 31 von 60: IAS 16: Corpofina AG owns a fleet of over 100 cars and 20 ships. It operates in a capital-intensive industry and thus has significant other property, plant, and equipment that it carries in its books. It decided to revalue its property, plant, and equipment. The company?s accountant has suggested the alternatives that follow. Which one of the options should Corpofina AG select in order to be in line with the provisions of IAS 16?
Revalue one ship at a time, as it is easier than revaluing all ships together.
Revalue only one-half of each class of property, plant, and equipment, as that method is less cumbersome and easy compared to revaluing all assets together.
Since assets are being revalued regularly, there is no need to depreciate.
☐ No answer is correct.
✓ zurück
Frage 32 von 60: Often, in a transaction involving international trade, the employment of an intermediary for the transaction is for the purpose of:
clearing the transaction through the regulatory requirements that apply to the transaction.
gaining the knowledge about the counterparties to the transaction so that all counterparties are comfortable with the transaction.
None of the above.
r transferring the default risk from the counterparties to the intermediary.
obtaining short-term financing for the transaction.

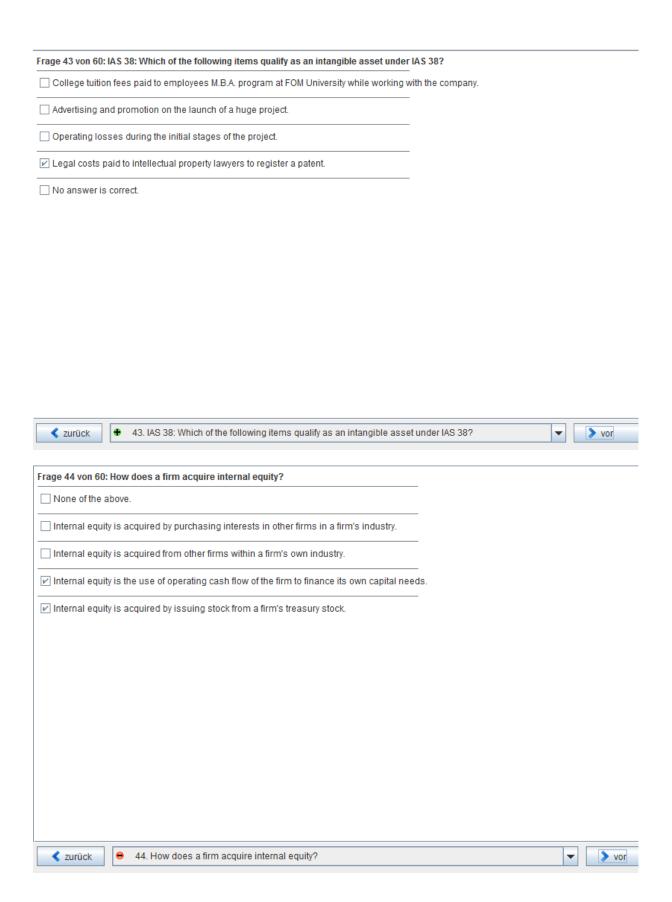




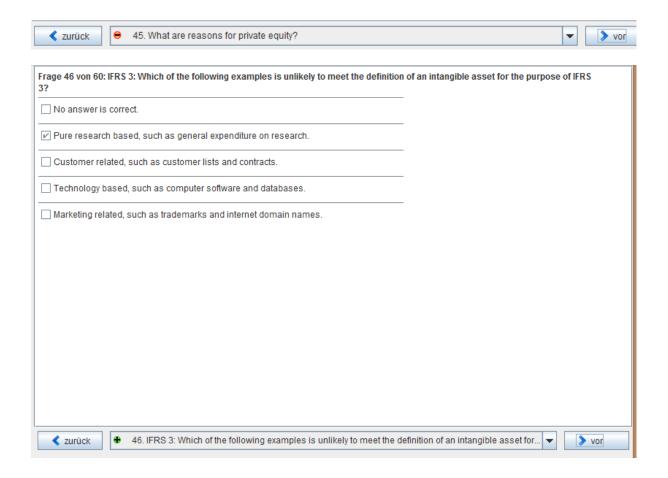
Frage 37 von 60: IAS 7: An entity purchases a building and the seller accepts payment partly in equity shares and partly in debentures of the entity. This transaction should be treated in the cash flow statement as follows:
The purchase of the building should be investing cash outflow and the issuance of debentures financing cash outflows while the issuance of shares investing cash outflow.
The purchase of the building should be investing cash outflow and the issuance of shares and the debentures financing cash outflows.
□ No answer is correct.
☑ This does not belong in a cash flow statement and should be disclosed only in the footnotes to the financial statements.
Ignore the transaction totally since it is a noncash transaction. No mention is required in either the cash flow statement or anywhere else in the financial statements.
Frage 38 von 60: IAS 7: How should gain on sale of an office building owned by the entity be presented in a cash flow statement?
As an inflow in the investing activities section of the cash flow because it pertains to a long-term asset.
Added to the sale proceeds and presented in the "investing activities" section of the cash flow statement.
As an inflow in the "financing activities" section of the cash flow statement because the building was constructed with a long-term loan from a bank that needs to be repaid from the sale proceeds.
□ No answer is correct.
As an adjustment to the net income in the "operating activities" section of the cash flow statement prepared under the indirect method.

Frage 39 von 60: IAS 16: An entity installed a new production facility and incurred a number of expenses at the point of installation. The entity?s accountant is arguing that most expenses do not qualify for capitalization. Included in those expenses are initial operation losses. These should be?
Capitalized as part of cost of the plant as a directly attributable cost.
☐ Deferred and amortized over a reasonable period of time.
☐ Taken to retained earnings since it is unreasonable to present it as part of the current year?s income statement.
☐ No answer is correct.
Expensed and charged to the income statement.
Frage 40 von 60: IAS 37: A competitor has sued an entity for unauthorized use of its patented technology. The amount that the entity may be required to pay to the competitor if the competitor succeeds in the lawsuit is determinable with reliability, and according to the legal counsel it is less than probable (but more than remote) that an outflow of the resources would be needed to meet the obligation. The entity that was sued should a year end:
Make a disclosure of the possible obligation in footnotes to the financial statements.
Recognize a provision for this possible obligation.
Make no provision or disclosure and wait until the lawsuit is finally decided and then expense the amount paid on settlement, if any.
Set aside, as an appropriation, a contingency reserve, an amount based on the best estimate of the possible liability.
☐ No answer is correct.

Frage 41 von 60: IFRS 1: Corpofina AG is a first-time adopter under IFRS 1. The most recent financial statements it pres previous GAAP were as of December 31, 2005. It has adopted IFRS for the first time and intends to present the first fina as of December 31, 2006. It plans to present two-year comparative information for the years 2005 and 2004. The openi sheet should be prepared as of?	ncial statements
☐ January 1, 2006.	
✓ January 1, 2004.	
☐ January 1, 2003.	
December 31, 2004.	
☐ January 1, 2005.	
	it ▼ > vor
Frage 42 von 60: What are the characteristics of asset backed securities?	į
✓ Securitization leads to a broader set of investors	
☐ Investment that is only reasonable for small investors	
☐ In case of assets from SME it is named leasing	
	▼ Vor







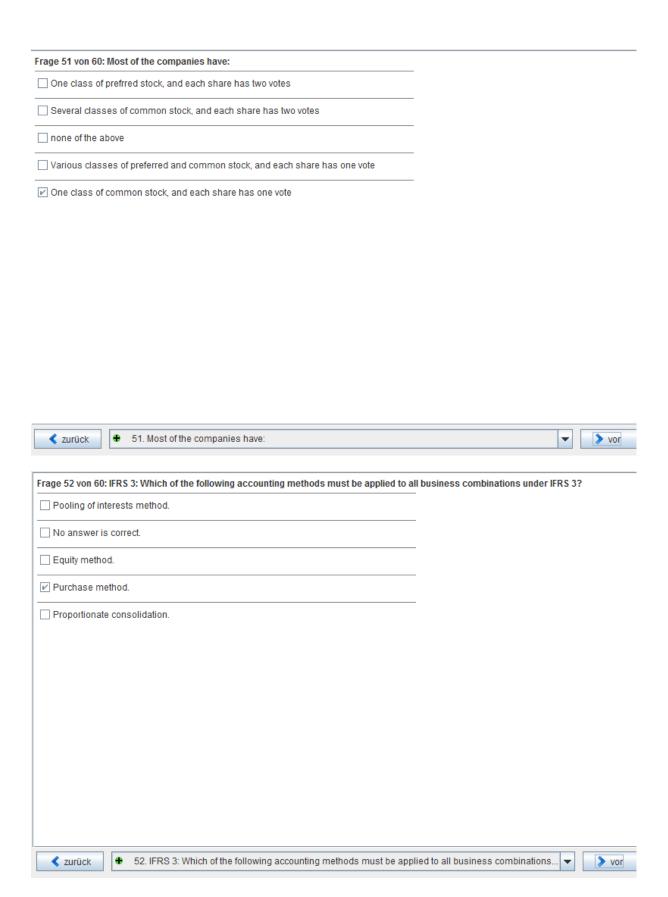
Frage 47 von 60: A company valuing a new line of business should use as its discount rate	that rate which is	
✓ The costs of issuing new securities are high.		
All of the above.		
☐ The announcement of new equity issue is usually bad news for investors.		
☐ None of the above.		
☐ They can avoid the discipline of the security markets.		
	ount rate that rate which is	vor
Frage 48 von 60: IASB Framework: Which of the following is not a qualitative characteristramework?	stic of financial statements according to the	e
✓ Materiality.	_	
Relevance.	_	
☐ No answer is correct.	_	
Comparability.	_	

Frage 49 von 60: A company valuing a new line of business should use as its discount rate	te that rate which is	
prevailing in the firm.		
the rate of return expected by bond holders.	-	
charged by the bank.	-	
prevailing in the industry.	-	
☐ None of the above.	-	
49. A company valuing a new line of business should use as its disc	count rate that rate which is	> vor
Frage 50 von 60: IFRS 3: An acquirer should at the acquisition date recognize goodwill acquired Goodwill should be accounted for as follows:	red in a business combination as an asset.	
Recognize as an intangible asset and annually impairment test (or more frequently if impair	rment is indicated).	
Recognize as an intangible asset and impairment test when a trigger event occurs.		
Write off against retained earnings.		
Recognize as an intangible asset and amortize over its useful life.		
☐ No answer is correct.		

• 50. IFRS 3: An acquirer should at the acquisition date recognize goodwill acquired in a business com...

vor

< zurück



Frage 53 von 60: What does a venture capital firm do that is different from what other lenders do?		
☐ Venture capital firms buy entities from their founders and then operate the business on the entity.		
☐ None of the above		
☐ Venture capital firms make longer-term loans than most other lenders.		
Venture capital firms offer flexible interest loans that can be satisfied at later dates by converting the	he loans to an equity intere	est in the entity
✓ Venture captal firms take an ownership interest in an entity and provide business guidance.		
	s do?	▼ > vo
 ✓ zurück ◆ 53. What does a venture capital firm do that is different from what other lender Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional in companies, pension funds etc., it is called 		
Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional in		
Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional in companies, pension funds etc., it is called		
Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional in companies, pension funds etc., it is called A rights offering.		
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Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional in companies, pension funds etc., it is called A rights offering. An unseasoned issue. None of the above.		
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Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional in companies, pension funds etc., it is called A rights offering. An unseasoned issue. None of the above.	nvestors like life insurance	

Inflationary	Gap	
✓ Financial D	eficit.	
Recession	ary Gap	
None of the	above.	
Specific pat	tern of corporate financing.	
< zurück	♦ 55. The gap between the cash that companies need and the cash that they generate internally is called	e 🔻
< zurück	• 55. The gap between the cash that companies need and the cash that they generate internally is called	e 🔻
	55. The gap between the cash that companies need and the cash that they generate internally is called: 1AS 37: When can a "provision" be recognized in accordance with IAS 37?	e 🔻
Frage 56 von 60		
Frage 56 von 60	I: IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation.	
Frage 56 von 60 When there aside towar No answer i	I: IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation.	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad	IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. s correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable.	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad When can a	It IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. Is correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable of the amount of the obligation. "provision" be recognized in accordance with IAS 37 gement decides that it is essential that a provision be made for unforeseen circumstances and keeping in mind the	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad When can a	It IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. Is correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliate of the amount of the obligation. "provision" be recognized in accordance with IAS 37	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad When can a	It IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. Is correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable of the amount of the obligation. "provision" be recognized in accordance with IAS 37 gement decides that it is essential that a provision be made for unforeseen circumstances and keeping in mind the	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad When can a	It IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. Is correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable of the amount of the obligation. "provision" be recognized in accordance with IAS 37 gement decides that it is essential that a provision be made for unforeseen circumstances and keeping in mind the	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad When can a	It IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. Is correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable of the amount of the obligation. "provision" be recognized in accordance with IAS 37 gement decides that it is essential that a provision be made for unforeseen circumstances and keeping in mind the	nt can be
Frage 56 von 60 When there aside towar No answer i When there can be mad When can a	It IAS 37: When can a "provision" be recognized in accordance with IAS 37? is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amound the obligation. Is correct. is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable of the amount of the obligation. "provision" be recognized in accordance with IAS 37 gement decides that it is essential that a provision be made for unforeseen circumstances and keeping in mind the	nt can be
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rage 57 von 60: IAS 38: Which items listed below does not qualify as an intangible asset?
Copyrights that are protected.
Computer software.
Registered patent.
No answer is correct.
Notebook computer.
✓ zurück ♣ 57. IAS 38: Which items listed below does not qualify as an intangible asset? ▼
✓ zurück • 57. IAS 38: Which items listed below does not qualify as an intangible asset? ▼
rage 58 von 60: Which statements regarding to multiplier methods are right?
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