

Frage 1 von 60: IAS 17: Which of the following situations would prima facie lead to a lease being classified as an operating lease?

- 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.

← zurück

+ 1. IAS 17: Which of the following situations would prima facie lead to a lease being classified as an o... ▼

→ vor

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 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?.
- No answer is correct.

← zurück

+ 2. IAS 37: Corpofina AG has been served a legal notice on December 15, 2006, by the local environm... ▼

→ vor

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.

← zurück

+ 3. Using the company cost of capital to evaluate a project is:

→ vor

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
- 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
- Sale of a government-owned company to private investors

← zurück

+ 4. Which of the following is related to leveraged buyouts?

→ vor

Frage 5 von 60: IAS 39: The scope of IAS 39 includes all of the following items except:

- Financial instruments issued by the entity that meet the definition of an equity instrument.
- No answer is correct.
- Contracts to buy or sell nonfinancial items that can be settled net.
- Financial instruments that meet the definition of a financial liability.
- Financial instruments that meet the definition of a financial asset.

← zurück

+ 5. IAS 39: The scope of IAS 39 includes all of the following items except:

vor →

Frage 6 von 60: What are possible concerns about an IPO?

- Pressure to provide justification to other shareholders
- The risk of unfriendly takeover becomes a factor
- Public confidence requires a policy of transparency
- Simple means of staff participation
- Greater attractiveness for employees
- Increased publicity makes the company more analyzable for competitors
- Complicated decision making processes (general meeting)

← zurück

+ 6. What are possible concerns about an IPO?

vor →

Frage 7 von 60: IAS 36: Value-in-use is ...

- The higher of an asset's fair value less cost to sell and its market value.
- The discounted present value of future cash flows arising from use of the asset and from its disposal.
- The market value.
- No answer is correct.
- The amount at which the asset is recognized in the balance sheet.

← zurück

+ 7. IAS 36: Value-in-use is ...



→ vor

Frage 8 von 60: IAS 33: If a stock option is converted on March 31, 2007, then ...

- The effects of the stock option are included only in previous year's EPS calculation.
- The ordinary shares are not included in the basic EPS but are included in diluted EPS.
- No answer is correct.
- The ordinary shares are not included in the diluted EPS but are included in basic EPS.
- The potential ordinary shares (stock option) are included in diluted EPS up to March 31, 2007, and in basic EPS from the date converted to the year-end (both weighted accordingly).

← zurück

+ 8. IAS 33: If a stock option is converted on March 31, 2007, then ...



→ vor

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.

← zurück

+ 9. IAS 33: Earnings per share is calculated before accounting for which of the following items?

→ vor

Frage 10 von 60: IAS 7: An entity (other than a financial institution) receives dividends from its investment in shares. How should it disclose the dividends received in the cash flow statement prepared under IAS 7?

- Either as operating cash inflow or as financing cash inflow.
- As an adjustment in the "operating activities" section of the cash flow because it is included in the net income for the year and as a cash inflow in the "financing activities" section of the cash flow statement.
- Operating cash inflow.
- Either as operating cash inflow or as investing cash inflow.
- No answer is correct.

← zurück

10. IAS 7: An entity (other than a financial institution) receives dividends from its investment in shares....

→ vor

Frage 11 von 60: Two primary problems that importers and exporters face that others involved in international trade do not face or face to a lesser degree are:

- 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.

[← zurück](#)

11. Two primary problems that importers and exporters face that others involved 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.

[← zurück](#)

12. Generally initial public offerings (IPOs) are:

[→ 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.

← zurück

+ 13. IAS 16: Healthy AG bought a private jet for the use of its top-ranking officials. The cost of the private...

→ vor

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:

- Buy call options
- None of the above
- Buy put options
- Call buy options
- Write put options

← zurück

+ 14. An exporter in the USA is expecting a payment of BP 5 million in three months. He is planning to h...

→ vor

Frage 15 von 60: What are occasions for corporate valuation?

- Going public
- Purchase
- Due dilligence
- Presenting the balance sheet
- Turnaround and transformation process
- Demerger

← zurück

+ 15. What are occasions for corporate valuation?

→ vor

Frage 16 von 60: IAS 33: Ordinary shares issued as part of a business combination are included in the EPS calculation in the case of the "purchase" method from ?

- The midpoint of the accounting year.
- The end of the accounting period.
- The beginning of the accounting period.
- The date of acquisition.
- No answer is correct.

← zurück

+ 16. IAS 33: Ordinary shares issued as part of a business combination are included in the EPS calcul...

→ vor

Frage 17 von 60: How does the physical distance between parties to a contract affect the risk that those parties have under the contract?

- As the physical distance between parties to a contract increases, the parties actually have more information about each other because the physical distance makes them try harder to learn more about the other party.
- As the physical distance between parties to a contract increases, those parties have less opportunity to obtain information about each other and their ability to enforce the contract is diminished.
- None of the above.
- As the physical distance between parties increases, the parties seek to reduce their risk by rejecting contracts with parties they do not know and seek to deal with parties that they do know.
- In this age of increased communications, the physical distance between parties to a contract is not relevant.

← zurück

+ 17. How does the physical distance between parties to a contract affect the risk that those parties 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 necessary
- 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

← zurück

+ 18. Which measures help to optimize the IPO-process? ▼

→ vor

Frage 19 von 60: IAS 38: Once recognized, intangible assets can be carried ...

- No answer is correct.
- Cost plus a notional increase in fair value since the intangible asset is acquired.
- Cost less accumulated depreciation.
- Revalued amount less accumulated depreciation.
- Cost less accumulated depreciation and less accumulated amortization.

← zurück

+ 19. IAS 38: Once recognized, intangible assets can be carried ...

→ vor

Frage 20 von 60: If a firm uses the same company cost of capital for evaluating all projects, which of the following is likely?

- Neither Rejecting good low risk projects nor accepting poor high risk projects.
- Accepting no risk projects.
- Accepting poor high risk projects.
- Rejecting good low risk projects and accepting poor high risk projects.
- Rejecting good low risk projects.

← zurück

+ 20. If a firm uses the same company cost of capital for evaluating all projects, which of the following is...

→ vor

Frage 21 von 60: IAS 36: IAS 36 applies to which of the following assets?

- Inventories.
- Financial Assets.
- Assets held for sale.
- No answer is correct.
- Property, plant, and equipment.

← zurück

+ 21. IAS 36: IAS 36 applies to which of the following assets?

→ vor

Frage 22 von 60: IAS 36: A cash-generating unit is ...

- The smallest business segment.
- Any grouping of assets that generates cash flows.
- The smallest group of assets that generates independent cash flows from continuing use.
- Any group of assets that is reported separately to management.
- No answer is correct.

← zurück

+ 22. IAS 36: A cash-generating unit is ...

→ vor

Frage 23 von 60: IAS 17: The classifications of a lease is normally carried out ...

- No answer is correct.
- At the inception of the lease.
- When the entity deems it to be necessary.
- At the end of the lease term.
- At the end of the lease term.

[← zurück](#) + 23. IAS 17: The classifications of a lease is normally carried out ... [→ vor](#)

Frage 24 von 60: IASB Framework: What is the objective of financial statements according to the framework?

- To prepare and present a balance sheet, an income statement, a cash flow statement, and a statement of changes in equity.
- To prepare and present comparable, relevant, reliable, and understandable information to investors and creditors.
- No answer is correct.
- To prepare financial statements in accordance with all applicable Standards an Interpretation.
- To provide information about the financial position, performance, and changes in financial position of an entity that is useful to a wide range of users in making economic decisions.

[← zurück](#) - 24. IASB Framework: What is the objective of financial statements according to the framework? [→ vor](#)

Frage 25 von 60: Political risk is defined as:

- Unanticipated actions by the host government affecting the cash flows of a project.
- Unanticipated actions by the World Bank affecting the cash flows of a project.
- Unanticipated changes in exchange rates.
- All of the above.
- None of the above.

← zurück

+ 25. Political risk is defined as:

→ vor

Frage 26 von 60: What are the characteristics of the entity approach of the DCF-method?

- Depending on the capital structure of the company
- Denominator: cost of equity
- Using the ABC-method
- Using the flow to equity approach (FTE)
- Using the of weighted average cost of capital method (WACC)

← zurück

⊖ 26. What are the characteristics of the entity approach of the DCF-method?

→ vor

Frage 27 von 60: IAS 39: Which of the following is not a category of financial assets defined in IAS 39?

- Held-for-sale investments.
- No answer is correct.
- Financial assets at fair value through profit or loss.
- Loans and receivables.
- Available-for-sale financial assets.

← zurück

+ 27. IAS 39: Which of the following is not a category of financial assets defined in IAS 39?

→ vor

Frage 28 von 60: IAS 39: All of the following are characteristics of financial assets classified as held-to-maturity investments except:

- The holder can recover substantially all of its investment (unless there has been credit deterioration).
- They are quoted in an active market.
- They have fixed or determinable payments and a fixed maturity.
- No answer is correct.
- The holder has a demonstrated positive intention and ability to hold them to maturity.

← zurück

+ 28. IAS 39: All of the following are characteristics of financial assets classified as held-to-maturity inve...

→ vor

Frage 29 von 60: Markets where there is no organized exchange are known as

Over-the-counter (OTC) markets

None of the above

Primary Markets

Securities markets

Secondary Markets

← zurück

+ 29. Markets where there is no organized exchange are known as

→ vor

Frage 30 von 60: Tasks of corporate risk management are:

Reduce the risk exposure to an acceptable level

Maximization of cash dividends

Manage remaining risks (e.g. by hedging, shifting them to another party etc.)

Avoid risk as far as possible

Identify harmful developments or possible losses in time

Minimization of shareholder value

← zurück

+ 30. Tasks of corporate risk management are:

→ vor

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 an entire class of property, plant, and equipment.
- 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

31. IAS 16: Corpofina AG owns a fleet of over 100 cars and 20 ships. It operates in a capital-intensive ...

vor

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.
- transferring the default risk from the counterparties to the intermediary.
- obtaining short-term financing for the transaction.

zurück

32. Often, in a transaction involving international trade, the employment of an intermediary for the tran...

vor

Frage 33 von 60: Who are participants of an ABS transaction?

- Tutor
- Originator
- Credit Enhancer
- Creditor
- Special Purpose Vehicle
- Investors

zurück

33. Who are participants of an ABS transaction?

vor

Frage 34 von 60: IAS 17: The classification of a lease as either an operating or finance lease is based on ?

- No answer is correct.
- The economic life of the asset.
- The minimum lease payments being at least 50% of the fair value.
- The length of the lease.
- The transfer of the risks and rewards of ownership.

zurück

34. IAS 17: The classification of a lease as either an operating or finance lease is based on ?

vor

Frage 35 von 60: Exchange rates are affected by:

- Inflation rates.
- Spot rates.
- All of the above.
- Changes in Interest rates.
- None of the above

← zurück

35. Exchange rates are affected by:

vor →

Frage 36 von 60: If held for possible resale, long-term government bonds have:

- None of the above.
- All of the above.
- Default risk.
- Interest rate risk.
- Market risk.

← zurück

36. If held for possible resale, long-term government bonds have:

vor →

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.

← zurück

+ 37. IAS 7: An entity purchases a building and the seller accepts payment partly in equity shares and p...

→ vor

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.

← zurück

+ 38. IAS 7: How should gain on sale of an office building owned by the entity be presented in a cash flo...

→ vor

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.

[← zurück](#)

[+ 39. IAS 16: An entity installed a new production facility and incurred a number of expenses at the point...](#)

[→ vor](#)

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.

[← zurück](#)

[- 40. IAS 37: A competitor has sued an entity for unauthorized use of its patented technology. The amou...](#)

[→ vor](#)

Frage 41 von 60: IFRS 1: Corpofina AG is a first-time adopter under IFRS 1. The most recent financial statements it presented under its previous GAAP were as of December 31, 2005. It has adopted IFRS for the first time and intends to present the first financial statements as of December 31, 2006. It plans to present two-year comparative information for the years 2005 and 2004. The opening IFRS balance sheet should be prepared as of ?

January 1, 2006.

January 1, 2004.

January 1, 2003.

December 31, 2004.

January 1, 2005.

← zurück

+ 41. IFRS 1: Corpofina AG is a first-time adopter under IFRS 1. The most recent financial statements it ...

→ vor

Frage 42 von 60: What are the characteristics of asset backed securities?

Securitization leads to a broader set of investors

Asset pools can be made of credit card payments, car loans, and mortgages

Investment that is only reasonable for small investors

In case of assets from SME it is named leasing

Based on pools of assets

← zurück

+ 42. What are the characteristics of asset backed securities?

→ vor

Frage 43 von 60: IAS 38: Which of the following items qualify as an intangible asset under IAS 38?

- College tuition fees paid to employees M.B.A. program at FOM University while working with the company.
- Advertising and promotion on the launch of a huge project.
- Operating losses during the initial stages of the project.
- Legal costs paid to intellectual property lawyers to register a patent.
- No answer is correct.

← zurück

43. IAS 38: Which of the following items qualify as an intangible asset under IAS 38?

→ vor

Frage 44 von 60: How does a firm acquire internal equity?

- None of the above.
- Internal equity is acquired by purchasing interests in other firms in a firm's industry.
- Internal equity is acquired from other firms within a firm's own industry.
- Internal equity is the use of operating cash flow of the firm to finance its own capital needs.
- Internal equity is acquired by issuing stock from a firm's treasury stock.

← zurück

44. How does a firm acquire internal equity?

→ vor

Frage 45 von 60: What are reasons for private equity?

- No interest payment
- Influence of the PE-investor on the company
- Window on Technology
- PE Capital as chance/ risk capital, increase of shareholder-value
- Professional management support/ Strategic added value
- Increase of financing options
- Tax saving in case of a LBO

← zurück 45. What are reasons for private equity? ▼ vor →

Frage 46 von 60: IFRS 3: Which of the following examples is unlikely to meet the definition of an intangible asset for the purpose of IFRS 3?

- No answer is correct.
- Pure research based, such as general expenditure on research.
- Customer related, such as customer lists and contracts.
- Technology based, such as computer software and databases.
- Marketing related, such as trademarks and internet domain names.

← zurück + 46. IFRS 3: Which of the following examples is unlikely to meet the definition of an intangible asset for... ▼ 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.

← zurück

47. A company valuing a new line of business should use as its discount rate that rate which is

vor →

Frage 48 von 60: IASB Framework: Which of the following is not a qualitative characteristic of financial statements according to the framework?

- Understandability.
- Materiality.
- Relevance.
- No answer is correct.
- Comparability.

← zurück

48. IASB Framework: Which of the following is not a qualitative characteristic of financial statements a...

vor →

Frage 49 von 60: A company valuing a new line of business should use as its discount rate 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.

← zurück

+ 49. A company valuing a new line of business should use as its discount rate that rate which is

→ vor

Frage 50 von 60: IFRS 3: An acquirer should at the acquisition date recognize goodwill acquired in a business combination as an asset. Goodwill should be accounted for as follows:

- Recognize as an intangible asset and annually impairment test (or more frequently if impairment 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.

← zurück

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

→ vor

Frage 51 von 60: Most of the companies have:

- One class of preferred stock, and each share has two votes
- Several classes of common stock, and each share has two votes
- none of the above
- Various classes of preferred and common stock, and each share has one vote
- One class of common stock, and each share has one vote

← zurück

+ 51. Most of the companies have:

→ vor

Frage 52 von 60: IFRS 3: Which of the following accounting methods must be applied to all business combinations under IFRS 3?

- Pooling of interests method.
- No answer is correct.
- Equity method.
- Purchase method.
- Proportionate consolidation.

← zurück

+ 52. IFRS 3: Which of the following accounting methods must be applied to all business combinations...

→ vor

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 loans to an equity interest in the entity
- Venture capital firms take an ownership interest in an entity and provide business guidance.

[← zurück](#) + 53. What does a venture capital firm do that is different from what other lenders do? [vor →](#)

Frage 54 von 60: When a company sells an entire issue of securities to a small group of institutional investors like life insurance companies, pension funds etc., it is called

- A rights offering.
- An unseasoned issue.
- None of the above.
- A general art offering.
- A private placement.

[← zurück](#) - 54. When a company sells an entire issue of securities to a small group of institutional investors like I... [vor →](#)

Frage 55 von 60: The gap between the cash that companies need and the cash that they generate internally is called:

- Inflationary Gap
- Financial Deficit.
- Recessionary Gap
- None of the above.
- Specific pattern of corporate financing.

← zurück

+ 55. The gap between the cash that companies need and the cash that they generate internally is calle... ▼

→

Frage 56 von 60: IAS 37: When can a "provision" be recognized in accordance with IAS 37?

- When there is a possible obligation arising from a past event, the outflow of resources is probable, and an approximate amount can be set aside toward the obligation.
- No answer is correct.
- When there is a constructive obligation as a result of a past (obligating) event, the outflow of resources is probable, and a reliable estimate can be made of the amount of the obligation.
- When can a "provision" be recognized in accordance with IAS 37
- When management decides that it is essential that a provision be made for unforeseen circumstances and keeping in mind this year the profits were enough but next year there may be losses.

← zurück

+ 56. IAS 37: When can a "provision" be recognized in accordance with IAS 37? ▼

→ vor

Frage 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?

→ vor

Frage 58 von 60: Which statements regarding to multiplier methods are right?

Different key data companies should be made comparable

Popular method: used in almost all published company analyses and analyst surveys

Relative evaluation approaches can only be applied restrictedly and should solely serve as a rough reference value

Difficult application

As typical multiplier used: PER, PBR, PSR, PCFR

← zurück

+ 58. Which statements regarding to multiplier methods are right?

→ vor

Frage 59 von 60: What are disadvantages of financing by ABS?

Ongoing tying up of company resources

Access to new investor circles

Very high one-time structuring costs

Improvement of the balance sheet ratios

Reduction of the trade income tax burden

← zurück

+ 59. What are disadvantages of financing by ABS?

→ vor

Frage 60 von 60: Equity investment in young private companies is generally known as

A bought deal.

Venture Capital.

A private placement.

A general cash offer.

None of the above.

← zurück

+ 60. Equity investment in young private companies is generally known as

→ vor