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QUESTION 1

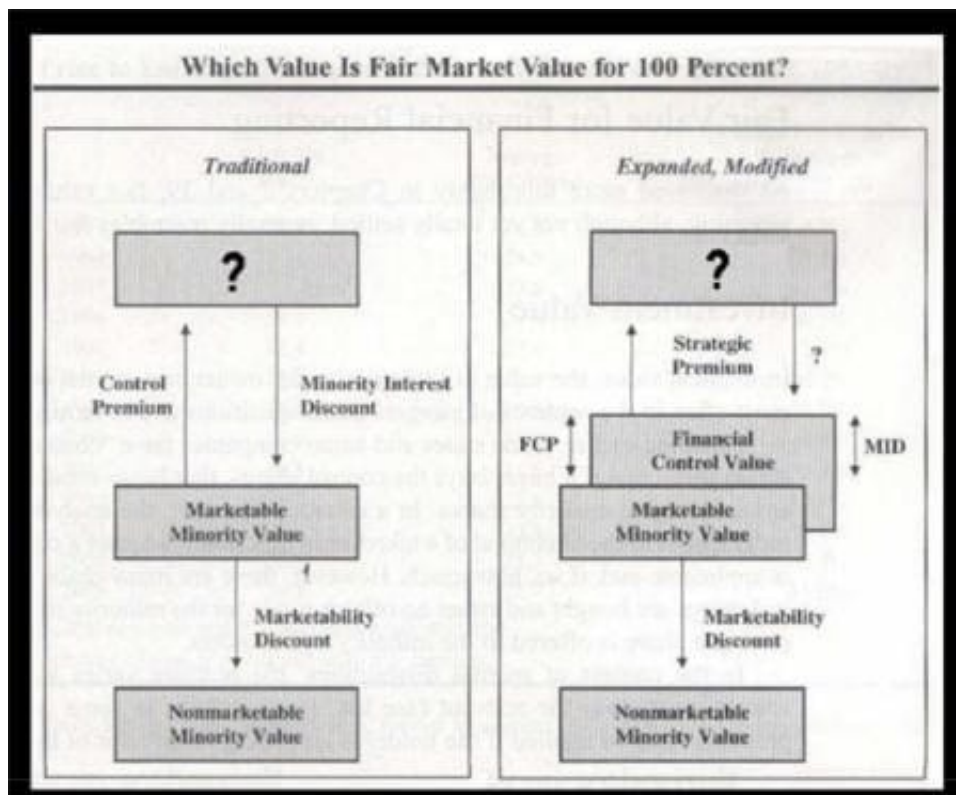
A general category of taxable events relates to the amount of recognition of income (if any) associated with economic benefits received by a business. Examples of this category of taxable events include all of the following EXCEPT:

- A. The valuation of property received, such as rents
- B. The valuation (or the solvency/insolvency test) related to the recognition (or nonrecognition)
- C. A valuation that is needed when a business (whether the business is a proprietorship, corporation or partnership)
- D. A valuation when a tax payer claims a deduction

Correct Answer: CD

QUESTION 2

Which of the following best suits in replacement to question marks from left to right respectively?



- A. Control value, strategic control value
- B. Enterprise value, control value
- C. Strategic value, Enterprise value
- D. Tangible value, Intangible value



Correct Answer: A

QUESTION 3

If one assumes that the business will continue indefinitely as a viable going concern after the number of years for which discrete projections were made, the procedure/s commonly used to estimate the terminal value at the end of discrete projection period is/are:

- A. Capitalization of ongoing economic income
- B. An estimated market multiple of the economic income projected for the last year of the discrete projection period
- C. Discounted net cash flow available to equity
- D. Perpetual growth model using net flow available to equity

Correct Answer: AB

QUESTION 4

One consideration in the choice between the cross purchase versus redemption form of buy-sell agreement is:

- A. To find non-controlling owner
- B. The number of shareholders or partners involved
- C. The interest from transferring party
- D. Number of party-to-party relationship

Correct Answer: B

QUESTION 5

The capital stock of a corporation, its net assets and its share of stock are entirely different things... the value of one bears no fixed or necessary relation to the value of the other; because:

- A. A share of common stock does not represent a share in the ownership of the assets of a business.
- B. Shareholders are only concerned with dividends
- C. Only the corporation itself holds to all its assets and liabilities ... A thirsty shareholder of brewery cannot walk into "his" company and demand that a case of beer be charged to his equity account
- D. Putting capital in stocks is somewhat a risky investment

Correct Answer: AC



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