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**QUESTION 1**

Analysts should consider each of the following measure when estimating the remaining useful life of intangible asset EXCEPT:

- A. Remaining legal (or legal protection) life (e.g., remaining term of trademark protection)
- B. Remaining contractual life (e.g., remaining term on a lease)
- C. Remaining copyrighted life (e.g., time period for which copyrights are sold)
- D. Remaining technological life (e.g., period until the current technology becomes obsolete, for patents, proprietary processes, etc.)

Correct Answer: C

QUESTION 2

Valuation reports should contain a set of limiting conditions, and one of the typical limiting conditions is as follows:

- A. Legal and estate tax factors
- B. The valuation is valid only for the valuation date or dates specified herein. No other purpose is intended or should be inferred
- C. Litigation over business valuation is commonplace
- D. The purpose of the valuation encompasses the use to which the valuation exercise is expected to be put

Correct Answer: B

QUESTION 3

The United State is by far the world leader in markets for both publicly traded securities and closely held businesses and business interests. Two factors have combined to accelerate the spread of U.S technology in financial appraisals and market throughout the world. Which of the following is/are of those factors?

- A. Rapidly increasing international flow of capital
- B. Growing privatization of formerly socially owned businesses in almost every country of the world.
- C. Increased inflation in major parts of the world
- D. Secondary market securities trading phenomenon

Correct Answer: AB

QUESTION 4



One way or the other, the financial benefits of ownership of an interest in a business enterprise must come from the following sources EXCEPT:

- A. Dividends, distributions, or other type of cash flow) From operations, or From investments (e.g. interest)
- B. Liquidation or hypothecation of assets
- C. Loan/Debt
- D. Sale of interest

Correct Answer: C

QUESTION 5

"When earnings have once been "realized", so that they can be expressed with some approach to accuracy in the company's accounts, they are already water under the mill and have no direct bearing on what the property in question is now worth. Value, under any plausible theory of capitalized earning power is necessarily forward looking. It is an expression of the advantage that an owner of the property may expect to secure from the ownership in the future. The past earnings are therefore beside the point, save as a possible index of future earnings". This statement correctly expresses:

- A. Realized earnings
- B. Enterprise value
- C. Realized earning verses prospective earnings
- D. Prophesied gross and net earnings

Correct Answer: C

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