



# CVA<sup>Q&As</sup>

Certified Valuation Analyst (CVA)

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**QUESTION 1**

\_\_\_\_\_ is the method that produces the largest, quickest depreciation deductions is the one most often selected by closely held businesses, since they are most eager to minimize reported taxable income.

- A. MACRS
- B. Declining balance method
- C. Straight –line method
- D. Sum-of-years

Correct Answer: A

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**QUESTION 2**

The definition of specific business interest can be broken down into two broad questions:

- 1)-Is the valuation to be a valuation of assets or a valuation of securities?
- 2)-In either case, exactly what assets or what securities are subject to valuation?

By securities in above context, we mean:

- A. Ownership interests; such as marketable securities and commercial papers
- B. Ownership interests; such as stock, debt and partnership interests
- C. Partnership interests
- D. Equity or invested capital

Correct Answer: B

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**QUESTION 3**

In a marital dissolution the parties may be concerned with the change in value that occurred during the marriage. In estate cases, the trustee, the executor, or personal representative will consider adopting the "alternative valuation date" (i.e.

six months after the date of death) to determine which is more advantageous. These are the examples of:

- A. Situations identifying valuation date
- B. Situations having more than one valuation dates
- C. Litigated cases



D. Universally applicable methods to finalize valuation date

Correct Answer: B

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#### QUESTION 4

Continuing the above example, if earnings were \$30,000, earning per share would be:

A. \$2.50

B. \$3.00

C. \$4.00

D. \$2.25

Correct Answer: A

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#### QUESTION 5

Control shares are normally more valuable than minority shares because they contain a bundle of rights that minority shares do not enjoy. Below is a list of some of the rights. Which of the following is NOT out of such rights?

A. Appoint or change operational management

B. Determine management compensation and prerequisites

C. Set operational and strategic policy and change the course of business

D. Negotiate and consummate goodwill

Correct Answer: D

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