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QUESTION 1

ASC Topic 815 (FAS 133) is applicable when accounting for which of the following?

- A. Gain on an equity investment
- B. Purchase of a bond investment
- C. Market value of collateral
- D. Purchase of a forward

Correct Answer: D

QUESTION 2

RAL Capital, a lean global financial service provider with revenues of \$8 billion, has 10 regional offices located around the world. The RAL global trading groups are structured as profit centers with each center having its own profitability targets. The group's clients consist of large multinational corporations and financial institutions that require the buying and selling of large amounts of currency. The Treasurer is considering reorganizing his department into a profit center. The group processes millions of transactions every year. What is a downside of this scenario?

- A. May become a viable candidate for downsizing or outsourcing.
- B. Need to decentralize treasury operations in order to make a profit center more viable.
- C. Substantial headcount is required to support a profit generation center.
- D. Pressure to produce significant profits may lead to deferred losses and inefficient operations.

Correct Answer: D

QUESTION 3

A U.S. company's pension plan is managed by an investment management firm, headquartered outside the United States. The investment management firm outsources the accounting for the plan to an organization on the Office of Foreign Assets Control (OFAC) sanctions lists and the firm does not advise the U.S. company of this fact. A financial loss in the pension plan is later realized due to the mismanagement of funds. When establishing its contract with the firm to protect itself from losses in the pension plan, the company should have:

- A. identified the exception management process.
- B. included a limitation of liability clause in the contract.
- C. referred to the Foreign Corrupt Practices Act in the contract.
- D. specified what constitutes other-than-temporary-impairment for the investments.

Correct Answer: B

QUESTION 4

A banker's acceptance can be described as all of the following EXCEPT:

- A. a sight draft.
- B. a discount instrument.
- C. a liability of the accepting bank.
- D. an easily marketable instrument.

Correct Answer: A

QUESTION 5

For a retirement plan to be qualified under ERISA, employer and employee contributions must be:

- A. invested to maximize portfolio return.
- B. placed in a separate fund held by a third party.
- C. placed with a professional investment manager.
- D. invested to provide a defined benefit for plan participants.

Correct Answer: B

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