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QUESTION 1

The assumptions underlying the capital asset pricing model are as follows:

- A. Investors are risk averse
- B. Rational investors seek to hold efficient portfolios-that is, portfolios that are fully diversified
- C. All investors have identical investment time horizons (i.e., expected holding periods)
- D. The rate received from lending money is more than the cost of borrowing money

Correct Answer: D

QUESTION 2

_____ applies option pricing methods to value economic projects, companies, and financial securities. Just as option pricing models incorporate the flexibility of option holders\' decision as to whether and when to exercise an option by paying the exercise price.

- A. Corporation based valuation
- B. Valuing the built-in gains
- C. Return option valuation
- D. Real option valuation

Correct Answer: D

QUESTION 3

There are some factors that determine whether the buy-sell agreement is conclusively binding for estate tax purposes. Which of the following is/are out of those factors?

- A. The agreement must restrict the transfer of the securities to the buy-sell price during the owner\'s life as well as at death.
- B. There must be a valid business purpose for establishing the agreement
- C. The value may not reflect those typical of arm\'s length transactions in the subject company\'s industry
- D. The value established in the agreement must have been an adequate and fair price at the time the agreement was executed

Correct Answer: ABD

QUESTION 4

Which of the following is NOT a common category of intangible assets?

- A. Technology-related
- B. Human-capital-related
- C. Location-related
- D. Data warehousing-related

Correct Answer: D

QUESTION 5

Fair market value is defined as the price at which the property would change hands between a willing buyer and a willing seller when:

- A. Parallel regulation is there
- B. Parties have sufficient knowledge base
- C. Neither is under any compulsion to buy, or to sell, both parties having reasonable knowledge of the facts
- D. Courts have final jurisdiction over tax matters

Correct Answer: C

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