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Exam : **ABV**

Title : Accredited in Business
Valuation (ABV)

Vendors : IFPUG

Version : DEMO

NO.1 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

Answer: A, B

NO.2 When specifying, who is to provide the valuation services, the important distinction is whether the client is retaining the appraisal firm itself or the individual appraiser employed by the firm. The common practice is:

- A. To retain the individual appraiser rather than the firm
- B. To retain the firm rather than individual appraiser, even though the expert witnesses testify based upon their individual expertise and opinions
- C. To retain the individual since the firm is responsible for completing the assignment regardless of impairment the individual's capability to perform the work
- D. To retain firm as such practice also tends to provide discontinuity in retention of working papers and related records, marking them accessible if they are needed months or even years later as they frequently are

Answer: B

NO.3 S corporations, limited liability corporations, limited liability partnerships, family limited partnerships, professional corporations, real estate investment trust, investment companies registered under the investment company act of 1940 and personal holding companies are the examples of:

- A. General and limited partnerships
- B. Cooperatives
- C. Entities' structures giving rise to special legal or tax considerations (specified structure)
- D. Companies following valuation standards

Answer: C

NO.4 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

Answer: B

NO.5 Valuation of

must be specified. For example, the assignment might include language such as” ...engaged to estimate the fair market value of the fixed assets, inventory, and goodwill, on a going-concern basis of..”

- A. Assets
- B. Securities
- C. Cooperatives
- D. Partnerships

Answer: A