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QUESTION 1

_____ allows businesses that sell durable goods such as automobiles to finance inventories. As the business sells goods, the loan advance against those goods is repaid.

- A. Term loans
- B. Short-term working
- C. capital loans
- D. Floor-plan financing

Correct Answer: D

QUESTION 2

Which of the following is/are included in the specific steps for auditing short-term investments?

- A. Ensure that policies and procedures for short-term trading activities exist, are periodically reviewed for changes, and are properly approved
- B. Review to ensure that trading policies include allowed and restricted trading instruments, approved traders
- C. Review the short-term trading activity to ensure compliance with trading policies and procedures and applicable regulatory environment
- D. All of the above

Correct Answer: D

QUESTION 3

Money market funds:

- A. Can invest in only certain high-quality, short-term investments issued by Federal State and local government
- B. Try to keep their NAV at a stable \$1.00 per share
- C. Pay dividends that generally reflect short-term interest rates
- D. All of these

Correct Answer: D

QUESTION 4

Cash equivalent may include:



- A. Commercial Papers
- B. Returned Checks
- C. Spotted debits
- D. Only A and B

Correct Answer: D

QUESTION 5

Information technology general controls set the foundation for effective control over computerized information system assets. General controls apply to the entire computer operation. Which of the following is/are NOT out of these controls?

- A. Administrative controls
- B. Security controls
- C. Security administration
- D. Input controls

Correct Answer: D

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