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F3熱門題庫 - F3證照考試

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CIMA CIMAPRA19-F03-1是任何想要在金融行業建立職業生涯的人必須參加的考試。通過這次考試所獲得的技能和知識，受到雇主的高度需求，通過這次考試將開啟廣泛的工作機會。憑藉正確的準備和專注，候選人可以成功通過這次考試，並將其金融職業提升到下一個級別。

最新的 CIMA Strategic level F3 免費考試真題 (Q134-Q139):

問題 #134
A company's latest accounts show profit after tax of $20.0 million, after deducting interest of $5.0 million. The company expects earnings to grow at 5% per annum indefinitely.
The company has estimated its cost of equity at 12%, which is included in the company WACC of 10%.
Assuming that profit after tax is equivalent to cash flows, what is the value of the equity capital?
Give your answer to the nearest $ million.
$? million

- A. 100, 300000000
- B. 300, 300000000

答案：B

問題 #135
A listed company is planning to raise $21.6 million to finance a new project with a positive net present value of $5 million. The finance is to be raised via a rights issue at a 10% discount to the current share price. There are currently 100 million shares in issue, trading at $2.00 each.
Taking the new project into account, what would the theoretical ex-rights price be?
Give your answer to two decimal places.
$?

- A. 2.02, 2.03
- B. 2.02, 1.03

答案：A

問題 #136
An all equity financed company reported earnings for the year ending 31 December 20X1 of $5 million.
One of its financial objectives is to increase earnings by 5% each year.
In the year ending 31 December 20X2 it financed a project by issuing a bond with a $1 million nominal value and a coupon rate of 7%.
The company pays corporate income tax at 30%.
If the company is to achieve its earnings target for the year ending 31 December 20X2, what is the minimum operating profit (profit before interest and tax) that it must achieve?

- A. $8.40 million
- B. $5.25 million
- C. $7.50 million
- D. $7.57 million

答案：D

解題說明：
Target earnings (after tax) with 5% growth:
5.0×1.05=5.25 million5.0 \times 1.05 = 5.25 \text{ million}5.0×1.05=5.25 million Let required operating profit (PBIT) be XXX.
Interest on bond = 7% × 1m = 0.07m
Profit before tax = X#0.07X - 0.07X#0.07
Tax = 30%, so profit after tax:
Earnings=(X#0.07)×(1#0.30)=0.70(X#0.07)\text{Earnings} = (X - 0.07) \times (1 - 0.30) = 0.70(X - 0.07) Earnings=(X#0.07)×(1#0.30)=0.70(X#0.07) Set equal to earnings target:
0.70(X#0.07)=5.250.70(X - 0.07) = 5.250.70(X#0.07)=5.25 X#0.07=5.250.70=7.50X - 0.07 = \frac{5.25}{0.70} = 7.50X#0.07=0.705.25=7.50 X=7.50+0.07=7.57 millionX = 7.50 + 0.07 = 7.57 \text{ million}X=7.50+0.07=7.57 million
So the minimum required operating profit is $7.57m (C).

問題 #137
Company ABD and Company BCD operate in the same industry and each has a significant market share.

The directors of Company ABD have heard rumours in the market that Company BCD is planning to bid to takeover Company ABD. They do not believe the takeover would be in the best interests of the shareholders and are therefore keen to prevent the bid from going ahead.
Which THREE of the following defense strategies could be used by the directors of Company ABD at this point in time?

- A. Revalue the non-current assets
- B. Poison Pill
- C. Refer the bid to the competition authorities
- D. White Knight
- E. Communicate effectively with their shareholders

答案： A,B,E

問題 #138
A listed company follows a policy of paying a constant dividend. The following information is available:
* Issued share capital (nominal value $0.50) $60 million
* Current market capitalisation $480 million
The shareholders are requesting an increased dividend this year as earnings have been growing. However, the directors wish to retain as much cash as possible to fund new investments. They therefore plan to announce a 1-for-10 scrip dividend to replace the usual cash dividend.
Assuming no other influence on share price, what is the expected share price following the scrip dividend?
Give your answer to 2 decimal places.
$?

- A. 3.64, 3.63, 3.65
- B. 3.64, 3.63, 3.66

答案： A

問題 #139
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