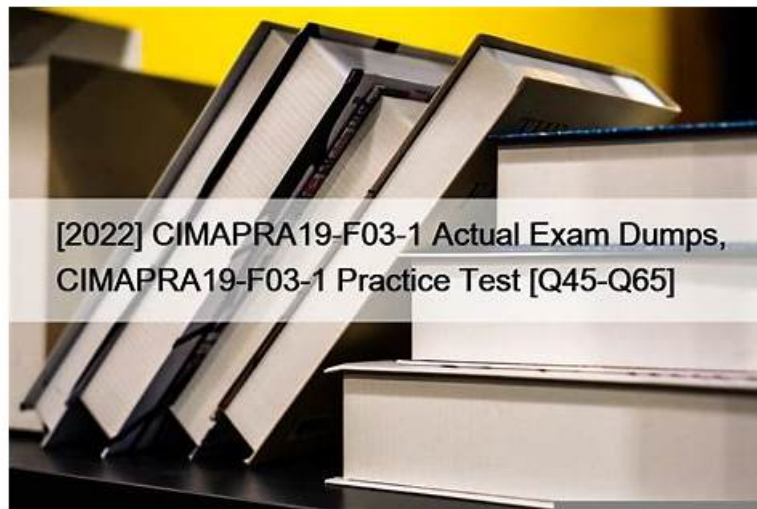


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CIMA F3 Financial Strategy Sample Questions (Q155-Q160):

NEW QUESTION # 155

An entity prepares financial statements to 30 June.

During the year ended 30 June 20X2 the following events occurred:

1 July 20X1

* The entity borrowed \$100 million at a variable rate of interest.

* In order to protect itself against the variability of its interest cashflows, the entity entered into a pay-fixed-receive-variable interest swap with annual settlements. The fair value of the swap on this date was zero.

30 June 20X2

* The entity received a net settlement of \$2 million under the swap. After this net settlement, the fair value of the swap was \$5 million - a financial asset.

The entity decides to use hedge accounting for this arrangement and has designated it as a cash flow hedge. The swap is a perfect hedge of the variability of the cash interest payments.

Which of the following describes the treatment of the settlement and the change in the fair value of the swap in the statement of profit or loss and other comprehensive income for the year ended 30 June 20X2?

- A. \$7 million is recognised in other comprehensive income.
- B. \$5 million is recognised in profit or loss and \$2 million is recognised in other comprehensive income.
- C. \$2 million is recognised in profit or loss and \$5 million is recognised in other comprehensive income.
- D. \$7 million is recognised in profit or loss.

Answer: C

NEW QUESTION # 156

A company wishes to raise new finance using a rights issue. The following data applies:

* There are 10 million shares in issue with a market value of \$4 each

* The terms of the rights will be 1 new share for 4 existing shares held

* After the rights issue, the theoretical ex-rights price (TERP) will be \$3.80 Assuming all shareholders take up their rights, how much new finance will be raised ?

Give your answer to one decimal place.

\$? million

Answer:

Explanation:

7.5, 7.50

NEW QUESTION # 157

Company B is an all equity financed company with a cost of equity of 10%.

It is considering issuing bonds in order to achieve a gearing level of 20% debt and 80% equity.

These bonds will pay a coupon rate of 5% and have an interest yield of 6%.

Company B pays corporate tax at the rate of 25%.

According to Modigliani and Miller's theory of capital structure with tax, what will be Company B's new cost of equity?

A)

$$11.25\% = 10\% + [(10\% - 5\%) \times (20/80)]$$

B)

$$10.75\% = 10\% + [(10\% - 6\%) \times (15/80)]$$

C)

$$10.94\% = 10\% + [(10\% - 5\%) \times (15/80)]$$

D)

$$11.00\% = 10\% + [(10\% - 6\%) \times (20/80)]$$

- A. Option C
- B. Option B
- C. Option D
- D. Option A

Answer: B

NEW QUESTION # 158

An all-equity financed company currently generates total revenue of \$50 million.

Its current profit before interest and taxation (PBIT) is \$10 million.

Due to difficult trading conditions, the company expects its total revenue to be constant next year, although some margins will reduce.

It forecasts next year's PBIT will fall to 18% on 40% of its revenue, but that the PBIT on the other 60% of its revenue will be unaffected.

The rate of corporate tax is 20%.

What is the forecast percentage reduction in next year's Earnings?

- A. Reduction of 0%
- **B. Reduction of 4.0%**
- C. Reduction of 0.8%
- D. Reduction of 2.0%

Answer: B

NEW QUESTION # 159

Using the CAPM, the expected return for a company is 10%. The market return is 7% and the risk free rate is 1%.

What does the beta factor used in this calculation indicate about the risk of the company?

- A. It has the same risk as the average market risk.
- **B. It has greater risk than the average market risk.**
- C. It is not possible to tell from CAPM.
- D. It has lower risk than the average market risk.

Answer: B

NEW QUESTION # 160

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