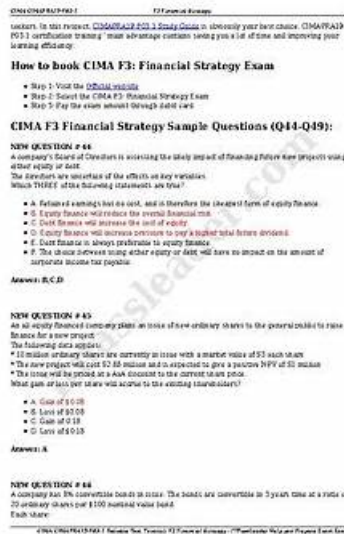


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CIMA F3 Financial Strategy Sample Questions (Q36-Q41):

NEW QUESTION # 36

The International Integrated Reporting Council (IIRC) was formed in August 2010 and brings together a cross-section of representatives from a wide variety of business sectors.

The primary purpose of the IIRC's framework is to help enable an organisation to communicate how it:

- A. contributes positively to the economic well being of the environment in which it operates.
- **B. creates value in the short, medium and long term.**
- C. ensures that the conflicting needs of different stakeholder groups are met in an optimal manner.
- D. minimises the environmental impact of its business processes.

Answer: B

Explanation:

The primary purpose of the IIRC's Integrated Reporting Framework is to help organisations explain how they create value in the short, medium and long term. That wording is taken directly from how integrated reporting is framed conceptually. So B is correct.

NEW QUESTION # 37

A company has undertaken a transaction with its shareholders which has had the following impact on its financial statements:

- * Retained earnings has decreased
- * Share capital has increased
- * Earnings per share has decreased
- * The book value of equity is unchanged

The company has undertaken a:

- **A. scrip dividend.**
- B. rights issue.
- C. cash dividend.
- D. share repurchase.

Answer: A

Explanation:

A scrip (or bonus) issue capitalises reserves: an amount is transferred from retained earnings to share capital.

Effects:

Retained earnings decrease (transfer out).

Share capital increases by the same amount.

Total equity (book value of equity) is unchanged (it's just a reclassification).

Number of shares increases, so with unchanged earnings, EPS decreases.

That matches exactly the effects listed, so the transaction is a scrip dividend.

NEW QUESTION # 38

A national airline has made an offer to acquire a smaller airline in the same country.
Which of the following would be of most concern to the competition authorities?

- A. The acquisition is likely to result in significant redundancies of staff currently working for the smaller airline.
- **B. After the acquisition the board propose to increase prices significantly on routes where no other airlines operate.**
- C. The board informed a major institutional shareholder about the proposed acquisition before informing other shareholders.
- D. After the acquisition the board propose to reduce the number of flight destinations from the country.

Answer: B

NEW QUESTION # 39

Company A is planning to acquire Company B at a price of \$ 65 million by means of a cash bid.
Company A is confident that the merged entity can achieve the same price earnings ratio as that of Company A.

	Company A	Company B
Share price (\$)	5.00	4.00
EPS (\$)	0.40	0.50
Number of shares in issue (million)	20	14

What does Company A expect the value of the merged entity to be post acquisition?

- A. \$156.0 million
- B. \$207.0 million
- **C. \$122.5 million**
- D. \$187.5 million

Answer: C

NEW QUESTION # 40

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

Answer: B

NEW QUESTION # 41

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