

最好的的F3認證題庫，全面覆蓋F3考試知識點



认证考试-题库代下
Examtopics.com全覆盖
题库全覆盖
告诉我题库的编号
我给您付费版的PDF题库
07:00-24:00都在线

EXAMTOPICS

P.S. NewDumps在Google Drive上分享了免費的、最新的F3考試題庫：<https://drive.google.com/open?id=1IWTXXgxUlwyYqDZzqHjyZGMwQfvtzpt>

NewDumps 考題大師的 F3 權威考試考古題軟體是 CIMA 證照廠商的授權產品，F3 試題都是考試原題的完美組合，覆蓋率95%以上，答案由多位專業資深講師原版破解得出，正確率100%。提供2種 CIMA F3 考題大師版本供你選擇，分別是軟體版本 F3 考試考古題和PDF 格式 F3 考試考古題。

CIMA的認證考試最近越來越受到大家的歡迎了。IT認證考試有很多種。你參加過哪一個考試呢？比如F3等很多種考試。這些都是很重要的考試，你想參加哪一個呢？我們在這裏說一下F3認證考試。如果你想參加這個考試，那麼NewDumps的F3考古題可以幫助你輕鬆通過考試。

>> F3認證題庫 <<

F3考證 & F3 PDF

在IT行業中工作的人們現在最想參加的考試好像是CIMA的認證考試吧。作為被廣泛認證的考試，CIMA的考試越來越受大家的歡迎。其中，F3認證考試就是最重要的一個考試。這個考試的認證資格可以證明你擁有很高的技能。但是，和考試的重要性一樣，這個考試也是非常難的。要通过考试是有些难，但是不用担心。NewDumps可以帮助你通过F3考试。

CIMA CIMAPRA19-F03-1 要求考生對財務戰略有扎實的理解，並能將此知識應用於實際情況中。本考試包括三個目標測試，每個測試都關注財務戰略的不同領域。這些測試旨在評估候選人的知識和理解能力，並測試他們將知識應用於實際財務情景的能力。

最新的 CIMA Strategic level F3 免費考試真題 (Q143-Q148):

問題 #143

A listed company in the retail sector has accumulated excess cash.

In recent years, it has experienced uncertainty with forecasting the required level of cash for capital expenditure due to unpredictable economic cycles.

Its excess cash is on deposit earning negligible returns.

The Board of Directors is considering the company's dividend policy, and the need to retain cash in the company. Which THREE of the following are advantages of retaining excess cash in the company?

- A. The excess cash is earning a negligible return.
- B. The market may interpret the return of excess cash as a sign of weak growth prospects.
- C. Retaining excess cash may make the company vulnerable to hostile takeover.
- D. The company will be in a position to respond promptly to unexpected investment opportunities.
- E. Liquidity problems are less likely to be experienced if there is a downturn in business.

答案： B,D,E

問題 #144

A company is considering either exporting its product directly to customers in a foreign country or establishing a manufacturing subsidiary in that country.

The corporate tax rate in the company's own country is 20% and 25% tax depreciation allowances are available.

Which THREE of the following would be considered advantages of establishing the subsidiary in the foreign country?

- A. Year 1 tax depreciation allowances of 100% are available in the foreign country.
- B. There are restrictions on companies wishing to remit profit from the foreign country.
- C. The corporate tax rate in the foreign country is 40%.
- D. There are high customs duties payable on products entering the foreign country.
- E. There is a double tax treaty between the company's domestic country and the foreign country.

答案： A,D,E

解題說明：

Consider each statement:

- A). Foreign tax rate 40% - higher than home 20% # disadvantage.
- B). Double tax treaty - avoids double taxation on profits remitted # advantage.
- C). 100% Year-1 tax depreciation in foreign country - big early tax shield # advantage.
- D). High customs duties on imports into foreign country - makes exporting costly; local production via subsidiary avoids duties # advantage.
- E). Restrictions on remitting profits - makes getting cash out difficult # disadvantage.

問題 #145

LPM Company is based in Country C, whose currency is the CS

It has entered into a contract to buy a machine in three months' time. The supplier is overseas and the payment is to be made in a different currency from the CS. The treasurer at LPM Company is considering using a money market hedge to manage the transaction risk associated with a payment.

The assumptions of interest rate parity apply

Which THREE of the following statements concerning the use of a money market hedge for this supplier payment are correct*?

- A. It manages transaction risk
- B. It can be tailored to match the size of the payment
- C. It avoids the need to find immediate finance
- D. It offers a significantly better outcome than a forward contract
- E. Any opportunity to benefit from future exchange rate movements is lost.

答案： A,B,D

問題 #146

Company T has 1,000 million shares in issue with a current share price of \$10 each.

Company V has 300 million shares in issue with a current share price of \$5 each.

Company T is considering acquiring Company V.

Total synergy gains of \$100 million have been estimated.

The purchase of Company V's shares would be by cash at a 10% premium above the current share price.

In seeking approval for the acquisition, the likely reaction from T's shareholders will be:

- A. accepted as there is \$100 million of synergy which will all go to T's shareholders.
- B. accepted as there will be an increase in the value of the business of \$1,500 million.
- C. rejected as T's shareholders will see a decrease in their wealth overall of \$50 million.
- D. rejected as T's shareholders will not be willing to pay more than \$1,500 million for V.

答案： C

解題說明：

Value of V currently = $300m \times \$5 = \$1,500m$

Offer price = $\$5 \times 1.10 = \5.50 # cost = $300m \times 5.50 = \$1,650m$

Synergy = \$100m

Net gain to T's shareholders = $100 - 150 = -\$50m$ # a loss of \$50m, so they'd reject.

問題 #147

ZZZ is a listed company based in Brinland, a European country. It is the largest owner and operator of residential care homes for elderly people in Brinland. Most of the residential care homes in Brinland are run by small private operators, and the standards of care are extremely variable. However, ZZZ has developed a good reputation because its client service is considered to be extremely good even though its prices are higher than those of most of its competitors.

ZZZ has expanded rapidly in the last few years, partly by acquisition and partly by organic growth. Consequently, the company's share price now stands at a record high, and the dividend declared at the end of the most recent accounting period was 10% higher than the previous year's dividend.

The Brinland government has recently set up a regulatory body to monitor the residential care homes industry.

The regulatory body is considering introducing a variety of regulations to improve the customer experience in the industry. Following a period of consultation and investigation, the regulatory body is expected to announce a range of new regulations in the near future.

The directors of ZZZ are concerned that the new regulations may adversely affect their company. Which THREE of the following new regulations are likely to have the greatest negative impact on ZZZ's performance?

- A. Imposition of a one-off "windfall" tax to fund training courses for carers across the industry
- B. Imposition of a minimum staff to client ratio.
- C. Monopoly controls, forcing large operators to dispose of some care homes
- D. Price controls, setting a maximum price that providers can charge
- E. Fines for companies that miss specified service level targets

答案： B,C,D

解題說明：

Regulations likely to hurt ZZZ most:

A). Minimum staff-to-client ratio - raises operating costs, particularly for a large operator.

B). Maximum price controls - directly restrict ZZZ's ability to charge premium prices.

C). Monopoly controls forcing disposals - may force ZZZ to sell homes and shrink.

D is a one-off hit, and E is less of a threat to a high-quality provider.

問題 #148

.....

CIMA F3 是一個專業知識和技能的認證考試。在IT行業中找工作，很多人力資源經理在面試時會參考你有哪些CIMA相關的認證證書。如果你擁有CIMA F3認證證書，顯然可以提高你的競爭力。

F3考證: <https://www.newdumps.com/F3-exam-new-dumps.html>

NewDumps F3考證是一個學習IT技術的人們都知道的網站，如果你想通過困難的F3認證考試，那麼在準備考試時不使用相關考試資料是絕對不行的，一年之內，你還享有更新你擁有題庫的權利，你就可以得到最新版的CIMA F3試題，想要通過CIMA F3-F3 Financial Strategy認證考試並非易事，畢竟如果人人都好通過的話這個證書也就沒有了含金量，CIMA F3認證題庫能確保您一次成功通過考試，我們NewDumps CIMA的F3考題按照相同的教學大綱，其次是實際的F3認證考試，我們也在不斷升級我們的培訓資料，使你在第一時間得到最好和最新的資訊，還在為不知道怎麼通過的F3認證考試而煩惱嗎？

當然這指的是不能提價格的事情，但其他的未必不能說呀，不需要多久之後便能恢復正常了，NewDumps是一個學習IT技術的人們都知道的網站，如果你想通過困難的F3認證考試，那麼在準備考試時不使用相關考試資料是絕對

不行的。

最受歡迎的F3認證題庫，免費下載F3考試指南幫助妳通過F3考試

一年之內，你還享有更新你擁有題庫的權利，你就可以得到最新版的CIMA F3試題，想要通過CIMA F3-F3 Financial Strategy認證考試並非易事，畢竟如果人人都好通過的話這個證書也就沒有了含金量，能確保您一次成功通過考試。

- 熱門的F3認證題庫，覆蓋大量的CIMA認證F3考試知識點 打開 { www.vcesoft.com } 搜尋 F3 以免費下載考試資料F3考試資訊
- F3考試備考經驗和知識點 - 通過F3認證考試最好的方法 「 www.newdumps.pdf.com 」 上的 F3 免費下載只需搜尋F3最新題庫資源
- F3考試資訊 F3在線題庫 F3認證考試解析 開啟 「 www.pdfexamdumps.com 」 輸入 「 F3 」 並獲取免費下載F3認證資料
- F3 PDF題庫 F3認證資料 * F3軟件版 到“ www.newdumps.pdf.com ” 搜索 《 F3 》 輕鬆取得免費下載F3最新題庫資源
- F3考試備考經驗和知識點 - 通過F3認證考試最好的方法 在 www.kaoguti.com 上搜索 F3 並獲取免費下載最新F3考證
- F3認證題庫：最新的CIMA認證F3考試指南 www.newdumps.pdf.com 是獲取 F3 免費下載的最佳網站F3最新考題
- 免費下載F3考題 F3考試心得 F3認證資料 開啟 [tw.fast2test.com] 輸入 (F3) 並獲取免費下載F3考試資訊
- F3考試心得 F3考題套裝 F3考試心得 請在 www.newdumps.pdf.com 網站上免費下載 F3 題庫F3測試引擎
- 有效的CIMA F3認證題庫是行業領先材料 & 免費下載的F3考證 來自網站 www.pdfexamdumps.com 打開並搜索 { F3 } 免費下載F3認證資料
- F3考試資訊 F3考題套裝 最新F3考證 打開 www.newdumps.pdf.com 搜尋 F3 以免費下載考試資料F3軟件版
- F3認證題庫：最新的CIMA認證F3考試指南 立即到 tw.fast2test.com 上搜索 F3 以獲取免費下載F3 PDF題庫
- bookmarkpath.com, elainezxxa402340.theblogfair.com, hanzahkrwg562680.blogrelation.com, dailybookmarkhit.com, laytnfkli547584.laowaiblog.com, jasperevgs099943.digitollblog.com, montytmdo386964.mdkblog.com, flynxlzs237721.scrappingwiki.com, poppievqtt985697.wikilentillas.com, editorsyt.com, Disposable vapes

2026 NewDumps最新的F3 PDF版考試題庫和F3考試問題和答案免費分享：<https://drive.google.com/open?id=1IWtXXgxUlwyYqDZzqHjyZGMwQfvtzpt>