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CIMA F3 Financial Strategy Sample Questions (Q386-Q391):

NEW QUESTION # 386

KKL is a listed sports clothing company with three separate business units. KKL is seeking to sell TTF, one of these business units TTF owns a new brand of trail running shoes that have proved hugely popular with long distance runners. The management team of TTF are frustrated by the constraints imposed by KKL in managing the brand and developing the business and they believe that TTF has huge growth potential.

The management team of TTF have approached KKL with a proposal to purchase 100% of TTF through a management buyout (MBO). KKL has accepted this proposal as TTF has not proved to be a good fit with the rest of the business and has agreed on the selling price.

Which THREE of the following factors a-e most likely to affect the success of the MBO?

- A. The ability of the TTF management team to take over the head office functions successfully.
- B. The constraints imposed by KKL managing TTF's brand.

- C. Searing sufficient funding for the MBO.
- D. The ability the TTP management team to develop the brand and achieve the expected growth.
- E. The motivation of the TTP management team to invest in future growth.

Answer: A,C,D

NEW QUESTION # 387

A company generates and distributes electricity and gas to households and businesses.

Forecast results for the next financial year are as follows:

The Industry Regulator has announced a new price cap of \$2.00 per Kilowatt.

The company expects this to cause consumption to rise by 15% but costs would remain unaltered.

The price cap is expected to cause the company's net profit to fall to:

- A. \$8.75 million profit
- B. **\$164.00 million profit**
- C. \$126.50 million loss
- D. \$43.00 million profit

Answer: B

NEW QUESTION # 388

On 1 January:

* Company X has a value of \$50 million

* Company Y has a value of \$20 million

* Both companies are wholly equity financed

Company X plans to take over Company Y by means of a share exchange. Following the acquisition the post-tax cashflow of Company X for the foreseeable future is estimated to be \$8 million each year. The post-acquisition cost of equity is expected to be 10%.

What is the best estimate of the value of the synergy that would arise from the acquisition?

- A. \$30 million
- B. \$60 million
- C. **\$10 million**
- D. \$100 million

Answer: C

NEW QUESTION # 389

AA is considering changing its capital structure. The following information is currently relevant to AA:

The gearing rating raising the new debt finance will be 50%.

Which THREE of the following statement about the impact of AA's change in capital structure are true under Modigliani and Miller's capital structure theory with tax.

- A. The cost of equity will decrease below 10%
- B. The cost of debt remain unchanged at 4%
- C. **The WACC increase above 7.6**
- D. **The WACC will decrease below 7.6%**
- E. The cost of debt will increase above 4%
- F. The cost of equity will increase above 10%

Answer: C,D

NEW QUESTION # 390

A company is valuing its equity prior to an initial public offering (IPO).

Relevant data:

- * Earnings per share \$1.00
- * WACC is 8% and the cost of equity is 12%
- * Dividend payout ratio 40%
- * Dividend growth rate 2% in perpetuity

The current share price using the Dividend Valuation Model is closest to:

- A. \$6.12
- B. \$4.00
- **C. \$4.08**
- D. \$6.80

Answer: C

Explanation:

Dividend Valuation Model (Gordon growth).

EPS = \$1.00

Payout ratio = 40% # D0=0.40D_0 = 0.40D0=0.40

Growth g=2% - 0.02g = 2% = 0.02g=2% = 0.02

Cost of equity ke=12% = 0.12k_e = 12% = 0.12ke=12% = 0.12

Use:

$P_0 = D_1 \frac{1}{k_e - g} = \frac{D_1}{0.12 - 0.02} = \frac{0.408}{0.10} = 4.08$

NEW QUESTION # 391

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